



2015

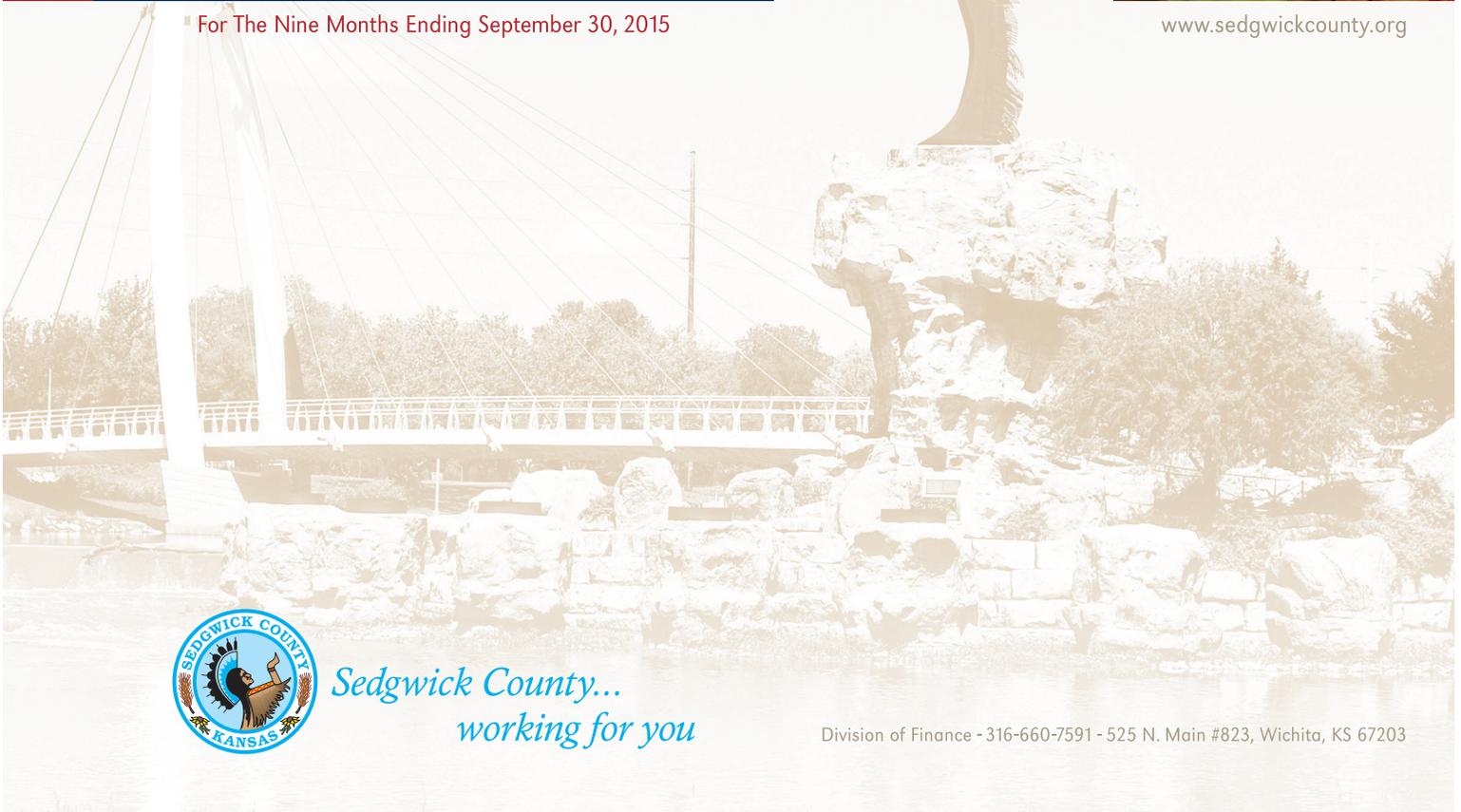
Quarter Financial

REPORT



For The Nine Months Ending September 30, 2015

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

Table of Contents

Executive Summary1
Financial Review of General Fund (Budgetary Basis).....7
Review of Budgetary Accounts.....19
Capital Projects.....41
Fund Statements (GAAP Basis).....53

Schedules of Budgetary Accounts

General Fund:
Schedule of Budgetary Accounts 10

Other Governmental Funds (excludes capital project funds):

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

Federal/State Assistance Funds:

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

Enterprise Funds:

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

Internal Service Funds:

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

Capital Projects

Funded Open CIP Facility and Infrastructure Projects by Year and Total Available Funds 42

Fund Statements

Combined Financial Statements:

Statement of Net Position 55
Statement of Activities..... 56
Balance Sheet – Governmental Funds 58
Statement of Revenues, Expenses and Changes in Fund Balances – Governmental Funds 60
Statement of Net Position – Proprietary Funds..... 62
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds..... 63

Combining Financial Statements:

Combining Balance Sheet – Nonmajor Governmental Funds 64
Combining Balance Sheet – Nonmajor Special Revenue Funds 66
Combining Balance Sheet – Nonmajor Capital Projects Funds..... 70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances –
Nonmajor Governmental Funds 72
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Special Revenue Funds 74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances –
Nonmajor Capital Projects Funds 78

Internal Service Funds:

Combining Statement of Net Position..... 80
Combining Statement of Revenues, Expenses, and Changes in Net Position 82

Executive Summary

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

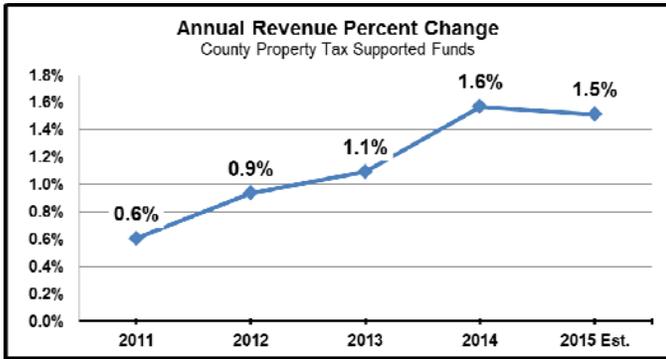
When reporting financial status the County typically aggregates info into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services that do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

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 third 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 third quarter. Based on these trends, County property-tax-supported funds are expected to decrease by \$0.1 million at the end of 2015.

The outlook in County property-tax-supported funds results from a number of trends through the first nine months of 2015. Expenditures grew \$7.3 million (4.3 percent) compared to the same time period in 2014. The increase is primarily due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to help fund a capital project. Additionally, more cash-funded capital improvement projects (\$2.1 million) were approved in the 2015 budget compared to the 2014 budget.

Revenue collections in County property-tax-supported funds increased \$3.1 million (1.5 percent) compared to the same time period in 2014. Year-to-date increases were recorded in current property taxes (\$1.7 million), charges for services (\$1.2 million), and other revenue (\$1.2 million). These increases were offset by decreases in intergovernmental revenue (\$0.9 million) and miscellaneous revenue (\$0.5 million).



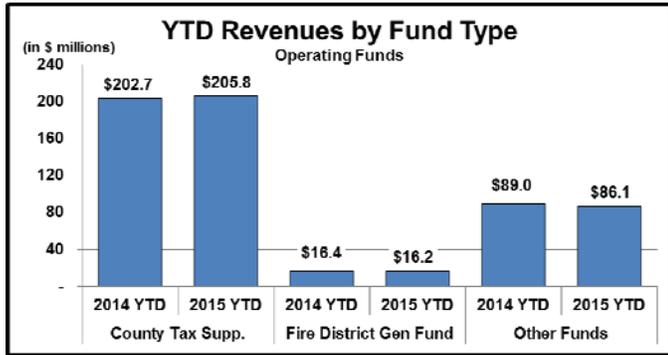
Overall, when taking out the one-time \$5.3 million payment to the Zoo, the financial report for the third quarter of 2015 illustrates continued modest improvement for County property-tax-supported funds compared to the third quarter of 2014.

- **Year-to-date revenues totaled \$205.8 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$3.1 million (1.5 percent) compared to the third quarter of 2014.
- **Year-to-date expenditures totaled \$178.6 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$7.3 million (4.3 percent) compared to the same time period in the previous year.
- **For all County property-tax-supported funds, ending balances are projected to decrease by an estimated \$0.1 million.** The year-end General Fund balance is anticipated to decrease by \$1.5 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 third quarter of 2015 decreased \$0.2 million compared to the same timeframe last year. In County property-tax-supported funds, collections increased 1.5 percent, or \$3.1 million, compared to the same period last year.



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

County property-tax-supported funds revenue collections increased \$3.1 million compared to the first nine months of 2014. Year-to-date increases of \$1.7 million in current property taxes, \$1.2 million in charges for service, and \$1.2 million in other revenue were offset by decreases in intergovernmental revenue (\$0.9 million) and miscellaneous revenue (\$0.5 million). The increase in charges for service is primarily due to increased insurance fees for Emergency Medical Services (EMS) mainly due to an increase in transport rates for 2015. The increase in other revenue is due to proceeds from the sale of Furley lands. 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 a decline in year-to-date revenue for the mortgage backed securities program compared to the same period in 2014.

Fire District 1 revenue comes primarily from property taxes. Through the third quarter of 2015, revenue collections of \$16.2 million were slightly lower than the third quarter of 2014, which totaled \$16.4 million. The decrease is primarily related to the timing of payments for fire protection agreements.

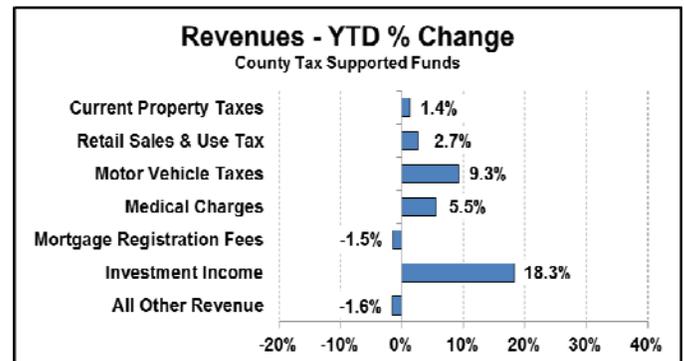
All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the third quarter, all other County operating fund revenue decreased 3.3 percent (\$2.9 million) compared to the same time period in

2014. The most significant decrease was recorded in the reimbursements revenue group (\$4.5 million) primarily due to the County receiving a substantial portion (\$4.7 million) of the State’s SFY 2014 payment for the Affordable Airfares program in Spring 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.

Additionally, revenue received in the Health/Dental Insurance Fund decreased \$1.2 million compared to the same period in 2014 due to the timing of payroll postings. Year-to-date revenue received in the Fleet Management Fund declined \$0.4 million compared to 2014 as a result of lower gas prices, which results in lower charges to departments which are credited to the Fleet Management Fund.

These decreases were partially offset by a \$3.8 million increase in revenue received in the COMCARE Grants Fund largely due to the new Community Crisis Center with a 23-hour sobering unit and the new Health Homes program. Health Homes receives Medicaid revenue based on how many clients are enrolled per month rather than on the amount of services provided.

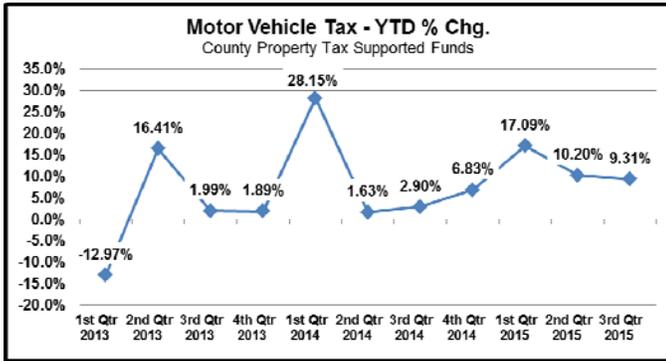
Key Revenues – Property Tax Supported Funds



Current property tax collections for 2015 increased \$1.7 million (1.4 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 \$0.6 million (2.7 percent). Receipts in seven of the nine months of 2015 exceeded receipts in the same months last year.

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 \$1.1 million (9.3 percent) during the first nine 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 nine months of 2015, collections increased \$0.6 million (5.5 percent) compared to the same time period in 2014.

Mortgage registration fees decreased by \$0.1 million (1.5 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.

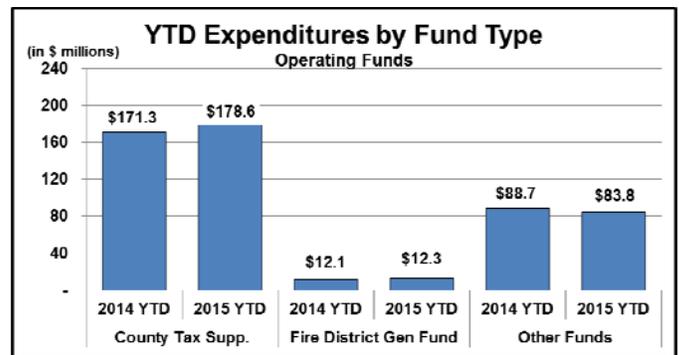
Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. During the first nine months of 2015, an investment income increase of \$0.2 million represented an 18.3 percent increase versus the same time period in 2014. Total investment income during the third quarter of 2015 was \$1.2 million.

All other revenue collections decreased \$0.5 million (1.6 percent) versus the third quarter of 2014.

Expenditure Highlights:

Total expenditures for all operating funds increased \$3.0 million (1.1 percent) compared to the same timeframe in 2014. For all County property-tax-supported funds, expenditures increased \$7.3 million (4.3 percent). Increases recorded in contractual services (\$4.3 million), transfers out (\$2.3 million) and personnel (\$1.9 million), were slightly offset by a decrease in debt service

payments (\$0.7 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 \$0.6 million in departmental fleet charges due to lower fuel prices. The increase in transfers out is largely attributable to more cash-funded capital improvement projects (\$2.1 million) approved in the 2015 budget than in the 2014 budget. The increase in personnel is attributable to an increase in salary and wages (\$1.4 million), employer retirement contributions (\$0.8 million) and overtime (\$0.3 million) through September 2015 versus September 2014. These personnel increases are offset by a decrease in the employer contribution portion of health/life insurance premiums due to the timing of payroll postings in 2015.



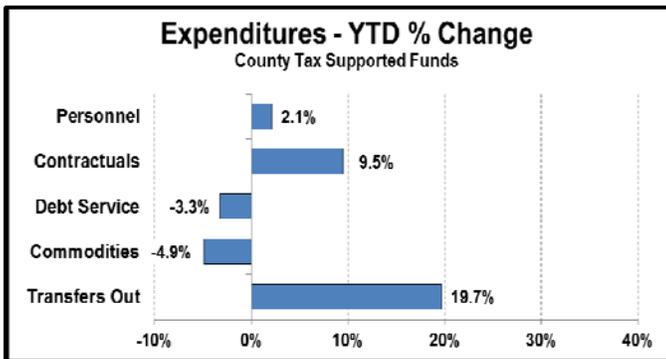
Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds expenditures increased \$7.3 million (4.3 percent) year-to-date compared to the third 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) and an increase in cash-funded capital improvement projects (\$2.1 million).

Fire District 1 expenditures increased \$0.2 million compared to the third quarter in 2014.

All other operating funds expenditures decreased \$4.9 million (5.5 percent) year-to-date compared to the third 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 few months of this year.

Key Expenditures — Property Tax Supported Funds



Personnel expenditures increased \$1.9 million (2.1 percent) versus the third quarter in 2014. Increases in salaries and wages (\$1.4 million), employer retirement contributions (\$0.8 million) and overtime (\$0.3 million) accounted for the majority of the overall increase. These personnel increases are offset by a decrease in the employer contribution portion of health/life insurance premiums due to the timing of payroll postings in 2015.

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.

	2011	2012	2013	2014	2015
KPERS - Retirement Rates					
	7.74%	8.34%	8.94%	9.69%	10.41%
KP&F - Retirement Rates					
Sheriff	14.91%	16.88%	17.26%	20.28%	21.72%
Fire	14.57%	16.54%	17.26%	19.92%	21.36%
EMS	14.93%	16.88%	17.26%	20.08%	21.36%

Contractual expenditures increased \$4.3 million (9.5 percent) in the third 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 \$0.6 million in departmental fleet charges due to lower fuel prices.

Debt payments decreased \$0.7 million (3.3 percent) year-to-date versus the same time period in 2014.

Commodities expenditures decreased \$0.2 million (4.9 percent) year-to-date versus the same time period in 2014.

Capital Improvement expenditures decreased a nominal amount (\$14,917) year-to-date in 2015 versus the same time period in 2014.

Equipment expenditures are represented in the capital outlay category. Total equipment expenditures through September 2014 totaled \$133,695. No expenses have been incurred in 2015.

Transfers to other funds increased \$2.3 million (19.7 percent) during the third quarter of 2015 when compared to the third quarter of 2014. The increase is largely attributable to more cash-funded CIP projects (\$2.1 million) included in the 2015 budget than in the 2014 budget.

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

2015 Year-End Fund Balance Estimates

Operating Funds By Fund Type (Budgetary Basis)

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
Revenues							
Property taxes	\$ 94,032,297	\$ 13,738,610	\$ 18,762,987	\$ 15,008,389	\$ -	\$ -	\$ 141,542,282
Motor vehicle taxes	13,502,229	1,860,376	2,840,051	1,694,321	-	-	19,896,977
Local retail sales & use tax	28,413,606	-	-	-	-	-	28,413,606
All other taxes	310,477	1,110,210	0	(0)	2,788,739	-	4,209,426
Licenses & permits	71,510	-	5,812	5,661	57,598	-	140,581
Intergovernmental	2,605,129	182,948	4,605,391	-	38,457,677	-	45,851,144
Charges for services	17,637,356	734,251	14,207,127	378,737	30,872,832	38,436,613	102,266,915
Fines & forfeitures	61,433	-	-	-	295,307	-	356,741
Miscellaneous	3,759,478	-	13,739	18,102	265,195	756,564	4,813,077
Reimbursements	5,205,898	-	9,250	7,917	4,944,190	193,559	10,360,814
Uses of money & property	4,578,425	-	-	2,416	14,642	1,526	4,597,010
Transfers in & other proceeds	1,533,510	3,612,646	-	-	2,409,844	1,093,409	8,649,408
Total	171,711,349	21,239,040	40,444,356	17,115,543	80,106,024	40,481,670	371,097,983
Expenditures							
Personnel	103,976,409	-	21,221,145	13,984,507	43,161,166	1,486,037	183,829,264
Contractual	44,297,351	1,825	17,578,853	1,646,223	34,120,952	29,673,922	127,319,127
Debt Service	-	19,459,126	-	832,607	-	-	20,291,733
Commodities	5,126,001	-	1,601,091	670,602	2,453,231	2,927,156	12,778,080
Capital improvements	1,404	-	-	-	3,108	-	4,512
Capital outlay	100,271	-	-	158,000	60,784	3,100,771	3,419,826
Transfers to other funds	19,681,308	-	406,732	-	1,020,085	-	21,108,125
Total	173,182,743	19,460,951	40,807,821	17,291,940	80,819,325	37,187,887	368,750,666
Net change in fund balance	(1,471,394)	1,778,089	(363,465)	(176,396)	(713,301)	3,293,784	2,347,316
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	\$ 63,032,999	\$ 3,428,482	\$ 6,680,219	\$ 3,095,529	\$ 28,909,763	\$ 33,540,264	\$ 138,687,256

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by \$1.5 million at year-end due to a \$5.3 million payment to the Sedgwick County Zoo, offset by significant one-time revenues related to the sale of lands at Furley and the mortgage rebate program.

Debt Service Funds: Revenues from debt service funds are estimated to be \$1.8 million greater than expenditures.

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

Fire District 1: The fund balance is projected to 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 \$0.7 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. 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 \$3.3 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 few months of this year.

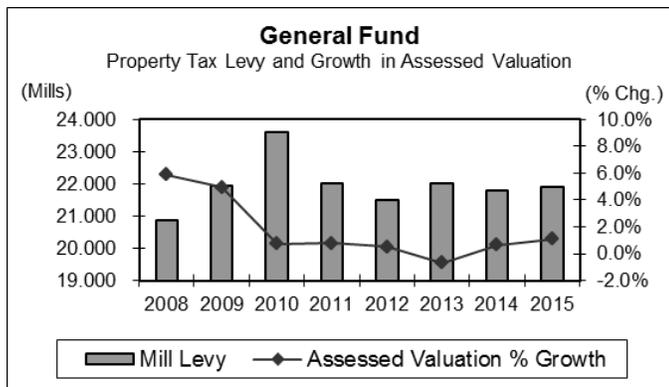
General Fund

Major Revenues



Total revenues in the General Fund through September 2015 are \$151.8 million, an increase of \$2.6 million (1.8 percent) versus the same time period in 2014. The increase in revenue is largely attributable to increases in the collection of current property taxes (\$1.4 million), sale of land at Furley (\$1.4 million), collection of motor vehicle taxes (\$0.7 million) and sales and use taxes (\$0.6 million).

The increases are partially offset by decreases in intergovernmental revenue (\$0.7 million) and miscellaneous revenue (\$0.5 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 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 third quarter, \$91.5 million in current property taxes had been collected, an increase of \$1.4 million compared to the same period in the previous year.

Local retail sales and use tax collections through the third quarter of 2015 were \$0.6 million greater than in the same time period in 2014. Collections in seven of nine months of 2015 have exceeded collections compared to the same time period in 2014, except for the months of June and July. 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			% 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%
July	2,304,086	2,264,092	-1.74%
August	2,499,700	2,501,450	0.07%
September	2,270,290	2,440,800	7.51%
Total	20,779,907	21,340,960	2.70%

Motor vehicle tax collections were at \$9.4 million, approximately \$0.7 million greater than in the third 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.

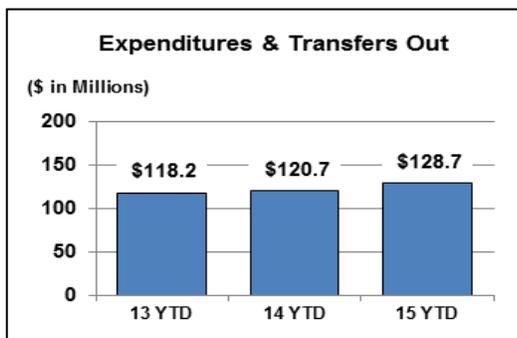
Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with the Juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation. Receipts in this category totaled \$1.9 million, which was \$0.7 million less than during the third 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 \$13.2 million collected during the third quarter of 2015 was \$0.6 million more than the third quarter of 2014.

Investment income revenue, reflected in the use of money and property category, increased \$0.2 million in year-to-date collections. During the first nine months of 2015, Sedgwick County collected a total of approximately \$1.2 million.

Transfers from other funds and other proceeds are typically a result of the transfer of residual cash from the Auto License Fund or from completed capital projects, which varies as projects can be completed any time during the year. Through September 2015, \$1.4 million of revenue has been captured in this category compared to \$0.2 million through the third quarter of 2014 related to the sale of land at Furley.

Major Expenditures



Actual year-to-date expenditures for 2015 increased \$8.0 million versus the same time period in 2014. Increases recorded in contractual services (\$4.8 million), transfers out (\$2.2 million) and personnel (\$1.5 million) were slightly offset by a decrease in commodities (\$0.3 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 \$0.6 million in departmental fleet charges due to lower fuel prices. The increase in transfers out is largely attributable to more cash-funded capital improvement projects (\$2.1 million) approved in the 2015 budget than in the 2014 budget. The increase in personnel is attributable to an increase in salaries and wages (\$1.1 million), employer retirement contributions (\$0.6 million) and overtime (\$0.4 million) through September 2015 versus September 2014. The personnel increase was partially offset by a decrease in health and life insurance premiums (\$0.6 million) through September 2015 versus September 2014.

Personnel costs were 2.0 percent higher (\$1.5 million) than during the same timeframe in 2014. Several categories contributed to the overall increase, including salaries and wages (\$1.1 million), employer retirement contributions (\$0.6 million) and overtime (\$0.4 million). The personnel increase was partially offset by a decrease in health and life insurance premiums (\$0.6 million) through September 2015 versus September 2014.

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.

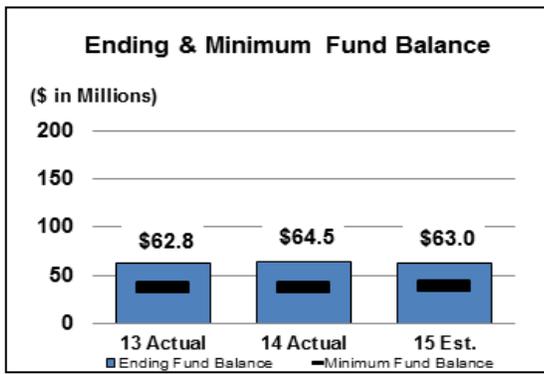
General Fund Detailed Personnel Expenditures				
Year -to-Date Comparison				
Category	2014	2015	% Change	
Salaries and Wages	\$ 49,457,414	\$ 50,538,330	2.19%	
Overtime	2,292,541	2,645,823	15.41%	
Tuition Reimb.	21,065	20,354	-3.38%	
Allowances	33,324	32,216	-3.32%	
FICA - OASDI	3,132,877	3,227,740	3.03%	
FICA - HI	734,119	756,033	2.99%	
Health/Dental Ins.	11,672,808	11,034,487	-5.47%	
Retirement	6,010,666	6,639,020	10.45%	
Workers' Comp.	767,177	772,722	0.72%	
Unemployment Tax	159,841	101,151	-36.72%	
Vac. Sell as Benefits	100,117	94,043	-6.07%	
Wireless Allowance	79,154	79,625	0.59%	
Flex Spending Contr.	72,506	66,298	-8.56%	
Call Back/On Call	16,688	31,666	89.75%	
Total	\$ 74,552,697	\$ 76,039,508	1.99%	

Contractual services expenditures were \$35.4 million for the first nine months of 2015, which was \$4.8 million (15.8 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 \$0.6 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 had been budgeted at \$20.7 million for 2015.

Commodity expenditures at the end of the third quarter were \$3.6 million, which was \$0.3 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 third quarter of 2015, transfers increased \$2.2 million (19.5 percent) versus the same time period in 2014. The increase in transfers out is largely attributable to more cash-funded capital improvement projects (\$2.1 million) approved in the 2015 budget than in the 2014 budget.

General Fund Ending Balance



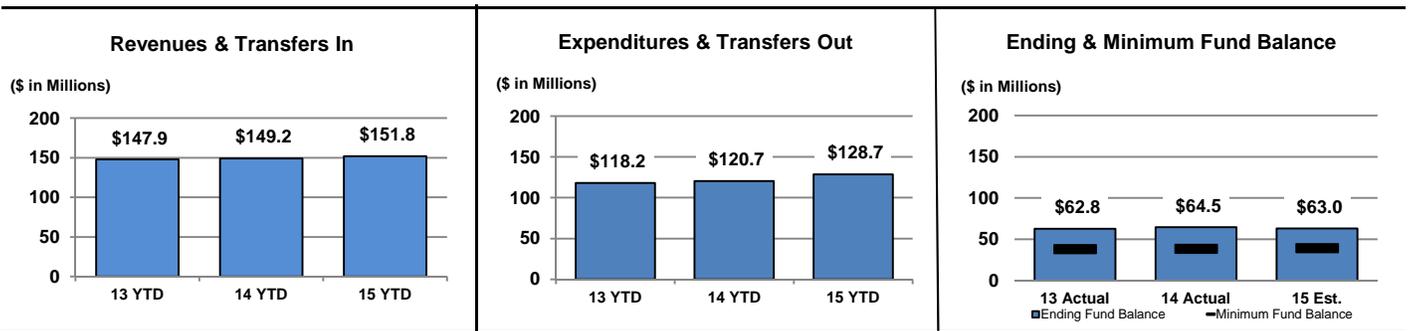
The General Fund 2015 beginning balance of \$64.5 million is estimated to decrease by \$1.5 million at the end of 2015, primarily due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to fund a capital project, offset by significant one-time revenues related to the sale of lands at Furley and the mortgage rebate program. 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 nine months of 2015 increased \$2.6 million when compared to the same time period in 2014. The change is largely attributable to increases in the collection of current property taxes (\$1.4 million), offset by decreases in intergovernmental revenue (\$0.7 million) and miscellaneous revenue (\$0.5 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 Riddell Boys Ranch. 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 \$8.0 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 (\$2.2 million) 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 September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 90,012,855	\$ 92,518,467	\$ 92,518,467	\$ 91,461,249	\$ 91,831,906	\$ (686,561)
Back Prop. Taxes & Ref. Warrants	2,004,557	2,528,365	2,528,365	2,020,566	2,200,391	(327,974)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	8,628,317	12,280,228	12,280,228	9,377,096	13,502,229	1,222,001
Local Retail Sales & Use Tax	20,779,907	28,889,628	28,889,628	21,340,960	28,413,606	(476,022)
All Other Taxes	303,063	302,297	302,297	196,969	310,477	8,181
Licenses & Permits	47,417	293,034	293,034	62,261	71,510	(221,524)
Intergovernmental	2,590,082	2,552,092	2,552,092	1,894,787	2,605,129	53,037
Charges for Services	12,688,691	17,613,321	17,613,321	13,239,650	17,637,356	24,034
Fines & Forfeitures	28,228	50,698	50,698	37,112	61,433	10,735
Miscellaneous	3,226,131	2,797,803	2,797,803	2,702,047	3,759,478	961,675
Reimbursements	4,330,643	5,069,864	5,069,864	3,928,638	5,205,898	136,033
Uses of Money & Property	4,366,957	5,065,005	5,065,005	4,170,472	4,578,425	(486,580)
Transfers In & Other Proceeds	176,276	-	-	1,381,960	1,533,510	1,533,510
Total Revenues & Transfers In	149,183,124	169,960,803	169,960,803	151,813,766	171,711,349	1,750,545
Expenditures & Transfers Out						
Personnel	\$ 74,552,697	\$ 109,015,516	\$ 108,886,652	\$ 76,040,374	\$ 103,976,409	\$ (4,910,243)
Contractuals	30,529,464	61,963,452	61,564,743	35,355,885	44,297,351	(17,267,392)
Debt Service	62,783	-	-	-	-	-
Commodities	3,928,572	5,477,398	5,737,771	3,643,946	5,126,001	(611,770)
Capital Improvement	7,741	2,063,787	4,575	(7,176)	1,404	(3,171)
Capital Outlay	133,695	230,000	255,900	-	100,271	(155,629)
Transfers Out	11,435,414	17,311,150	19,611,662	13,670,874	19,681,308	69,646
Total Expenditures & Transfers Out	120,650,368	196,061,303	196,061,303	128,703,904	173,182,743	(22,878,559)
Net Change in Fund Balance	28,532,756	(26,100,499)	(26,100,499)	23,109,862	(1,471,394)	(21,128,014)
Actual Beginning Fund Balance	62,754,047	64,504,393	64,504,393	64,504,393	64,504,393	-
Ending Fund Balance	\$ 91,286,803	\$ 38,403,894	\$ 38,403,894	\$ 87,614,255	\$ 63,032,999	\$ (21,128,014)

General Fund

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

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

	2014 YTD			2015 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commissioners						
Personnel	533,896	775,195	775,195	554,148	754,573	(20,623)
Contractuals	35,029	39,406	38,606	5,985	37,027	(1,579)
Debt Service	-	-	-	-	-	-
Commodities	3,107	2,559	3,359	3,162	13,591	10,232
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commissioners	572,032	817,160	817,160	563,295	805,191	(11,969)
County Manager						
Personnel	799,050	1,345,920	1,335,146	789,500	1,113,590	(221,556)
Contractuals	83,822	205,586	200,549	173,763	240,816	40,267
Debt Service	-	-	-	-	-	-
Commodities	13,680	31,881	47,392	30,029	46,872	(520)
Capital Improvements	-	353,363	300	285	285	(15)
Equipment	-	-	-	-	-	-
Transfers Out	-	-	353,363	353,363	353,363	-
Total County Manager	896,552	1,936,750	1,936,750	1,346,940	1,754,925	(181,825)
County Counselor						
Personnel	954,453	1,396,987	1,396,987	909,902	1,252,153	(144,834)
Contractuals	274,941	465,261	465,261	232,732	397,938	(67,323)
Debt Service	-	-	-	-	-	-
Commodities	13,182	27,976	27,976	20,005	26,009	(1,967)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	1,242,577	1,890,224	1,890,224	1,162,639	1,676,100	(214,124)
County Clerk						
Personnel	750,134	1,068,403	1,068,403	733,934	1,005,115	(63,288)
Contractuals	8,203	11,000	13,500	11,902	14,607	1,107
Debt Service	-	-	-	-	-	-
Commodities	5,086	18,093	15,593	3,249	6,713	(8,880)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	763,423	1,097,496	1,097,496	749,084	1,026,435	(71,061)
Register of Deeds						
Personnel	673,465	1,033,936	1,033,936	750,631	1,026,517	(7,419)
Contractuals	9,487	13,089	13,089	2,676	10,380	(2,709)
Debt Service	-	-	-	-	-	-
Commodities	6,454	30,417	30,417	4,450	7,693	(22,724)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	689,406	1,077,442	1,077,442	757,757	1,044,590	(32,852)
Election Commissioner						
Personnel	389,264	548,299	548,299	424,923	533,798	(14,501)
Contractuals	185,817	235,884	247,884	225,539	247,186	(698)
Debt Service	-	-	-	-	-	-
Commodities	40,149	47,500	35,500	26,022	29,971	(5,529)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Election Commissioner	615,229	831,683	831,683	676,484	810,956	(20,728)

General Fund

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

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

	2014 YTD		2015 YTD		Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
General Government (Continued)						
Human Resources						
Personnel	652,605	1,190,491	1,190,491	822,641	1,136,290	(54,200)
Contractuals	126,965	147,535	134,610	107,146	138,833	4,223
Debt Service	-	-	-	-	-	-
Commodities	14,954	25,035	37,960	18,522	26,335	(11,625)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Human Resources	794,524	1,363,061	1,363,061	948,308	1,301,458	(61,602)
Finance						
Personnel	1,588,583	2,424,750	2,424,750	1,647,178	2,255,096	(169,653)
Contractuals	602,056	1,281,295	1,258,295	472,807	666,271	(592,024)
Debt Service	62,783	-	-	-	-	-
Commodities	27,970	41,200	64,200	24,937	36,961	(27,239)
Capital Improvements	-	-	-	(8,558)	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Finance	2,281,392	3,747,245	3,747,245	2,136,364	2,958,328	(788,917)
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	278,546	278,546	-	-	(278,546)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	241,993	1,371,454	1,371,454	80,000	1,620,374	248,920
Total Budgeted Transfers	241,993	1,650,000	1,650,000	80,000	1,620,374	(29,626)
Contingency Reserves						
Personnel	-	-	-	-	-	-
Contractuals	-	20,664,126	15,312,123	-	949,990	(14,362,133)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	20,664,126	15,312,123	-	949,990	(14,362,133)
Appraiser						
Personnel	2,768,558	4,044,725	4,044,725	2,852,926	3,900,587	(144,137)
Contractuals	354,137	462,572	461,462	382,548	438,771	(22,690)
Debt Service	-	-	-	-	-	-
Commodities	45,367	91,122	92,232	45,177	85,375	(6,857)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Appraiser	3,168,061	4,598,418	4,598,418	3,280,652	4,424,733	(173,685)
County Treasurer						
Personnel	786,793	1,121,244	1,121,244	794,153	1,087,565	(33,679)
Contractuals	52,275	136,980	136,980	36,721	93,995	(42,985)
Debt Service	-	-	-	-	-	-
Commodities	24,724	39,162	39,162	7,900	30,549	(8,613)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	863,792	1,297,386	1,297,386	838,774	1,212,109	(85,277)

General Fund

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

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

	2014 YTD			2015 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	740,341	740,341	740,341	740,341	740,341	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	740,341	740,341	740,341	740,341	740,341	-
Facilities						
Personnel	2,629,826	3,790,100	3,775,913	2,622,111	3,602,732	(173,181)
Contractuals	2,985,507	3,547,657	3,412,534	2,730,342	3,462,308	49,774
Debt Service	-	-	-	-	-	-
Commodities	400,959	401,136	547,436	381,594	505,492	(41,944)
Capital Improvements	-	381,968	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	381,968	381,968	381,968	-
Total Facilities	6,016,292	8,120,860	8,117,850	6,116,015	7,952,500	(165,350)
Information Services						
Personnel	5,957,724	8,868,613	8,732,709	5,936,246	8,080,666	(652,043)
Contractuals	1,964,771	2,545,066	2,538,145	1,991,323	2,381,231	(156,914)
Debt Service	-	-	-	-	-	-
Commodities	936,085	1,200,873	1,310,208	957,806	1,196,397	(113,811)
Capital Improvements	-	-	600	594	600	-
Capital Outlay	121,364	95,000	130,900	-	91,023	(39,877)
Transfers Out	-	-	-	-	-	-
Total Information Services	8,979,944	12,709,552	12,712,562	8,885,969	11,749,918	(962,644)
Fleet Management (Radio Main.)						
Personnel	182,350	249,806	249,806	170,034	233,258	(16,549)
Contractuals	29,332	25,297	25,297	21,754	33,699	8,402
Debt Service	-	-	-	-	-	-
Commodities	60,666	91,254	91,254	37,031	69,623	(21,631)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Fleet Management (Radio)	272,348	366,357	366,357	228,819	336,579	(29,778)
Public Safety						
Public Safety Director's Office						
Personnel	147,383	208,799	208,799	158,039	216,112	7,313
Contractuals	1,014	7,130	7,130	495	1,655	(5,475)
Debt Service	-	-	-	-	-	-
Commodities	448	1,500	1,500	1,094	1,491	(9)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Public Safety Director's Office	148,844	217,429	217,429	159,629	219,258	1,829
EMSS						
Personnel	249,465	352,672	342,672	246,268	345,473	2,801
Contractuals	28,544	40,741	50,741	49,537	52,316	1,575
Debt Service	-	-	-	-	-	-
Commodities	3,106	9,000	9,000	3,229	5,536	(3,464)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total EMSS	281,115	402,413	402,413	299,034	403,325	912

General Fund

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

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

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
Emergency Communications & Mgmt.						
Personnel	3,625,174	5,193,944	5,193,944	3,599,854	4,925,797	(268,147)
Contractuals	127,629	148,466	150,466	114,578	137,027	(13,439)
Debt Service	-	-	-	-	-	-
Commodities	7,322	31,776	29,776	3,857	11,151	(18,625)
Capital Improvements	-	100,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	100,000	100,000	100,000	-
Total Em. Communications & Mgmt.	3,760,125	5,474,186	5,474,186	3,818,289	5,173,975	(300,211)
Reg. Forensic Science Center						
Personnel	2,080,400	3,101,019	3,101,019	2,164,607	2,966,568	(134,451)
Contractuals	293,236	305,805	312,805	279,257	324,224	11,419
Debt Service	-	-	-	-	-	-
Commodities	260,586	318,810	311,810	213,145	274,147	(37,663)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total RFSC	2,634,222	3,725,634	3,725,634	2,657,009	3,564,939	(160,694)
Department of Corrections						
Personnel	7,147,664	9,144,232	9,218,772	6,260,406	8,588,251	(630,521)
Contractuals	1,543,861	2,015,543	1,865,536	1,353,722	1,682,737	(182,799)
Debt Service	-	-	-	-	-	-
Commodities	438,546	736,428	662,485	456,668	571,569	(90,916)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	643,990	460,404	697,129	697,129	697,129	0
Total Department of Corrections	9,774,062	12,356,607	12,443,922	8,767,925	11,539,686	(904,236)
Sheriff's Office						
Personnel	27,031,676	39,417,882	39,377,882	28,240,381	38,676,004	(701,879)
Contractuals	8,704,001	12,798,767	12,838,767	9,118,099	12,542,429	(296,338)
Debt Service	-	-	-	-	-	-
Commodities	587,335	606,393	616,393	365,422	562,414	(53,979)
Capital Improvements	37	728,456	-	-	-	-
Capital Outlay	-	120,000	110,000	-	-	(110,000)
Transfers Out	-	-	728,456	728,456	728,456	-
Total Sheriff's Office	36,323,050	53,671,498	53,671,498	38,452,358	52,509,303	(1,162,195)
District Attorney						
Personnel	6,583,932	9,653,003	9,653,003	6,707,981	9,181,296	(471,707)
Contractuals	305,299	543,494	626,494	416,334	558,037	(68,457)
Debt Service	-	-	-	-	-	-
Commodities	74,340	135,309	154,309	75,173	138,809	(15,500)
Capital Improvements	-	-	3,000	-	-	(3,000)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Attorney	6,963,571	10,331,806	10,436,806	7,199,489	9,878,142	(558,665)
District Court						
Personnel	52,673	73,311	73,935	67,412	94,544	20,609
Contractuals	1,969,655	2,484,529	2,484,529	1,992,511	2,598,241	113,712
Debt Service	-	-	-	-	-	-
Commodities	291,232	458,481	457,857	372,181	443,965	(13,892)
Capital Improvements	7,251	-	-	-	-	-
Capital Outlay	12,331	15,000	15,000	-	9,248	(5,752)
Transfers Out	-	-	-	-	-	-
Total District Court	2,333,142	3,031,321	3,031,321	2,432,104	3,145,998	114,678

General Fund

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

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

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	700,000	762,383	762,383	760,000	760,000	(2,383)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	700,000	762,383	762,383	760,000	760,000	(2,383)
MABCD						
Personnel	1,102,250	1,887,476	1,887,476	1,460,636	1,866,063	(21,414)
Contractuals	91,714	366,532	372,548	92,818	173,727	(198,821)
Debt Service	-	-	-	-	-	-
Commodities	85,003	224,162	218,146	28,840	75,694	(142,451)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total MABCD	1,278,967	2,478,170	2,478,170	1,582,294	2,115,484	(362,686)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	10,389,954	14,444,814	14,444,814	10,670,480	14,265,540	(179,274)
Total Budget Transfers	10,389,954	14,444,814	14,444,814	10,670,480	14,265,540	(179,274)
Drainage						
Personnel	274,709	395,327	395,327	279,366	383,807	(11,520)
Contractuals	952,978	1,250,208	1,248,633	836,908	1,148,877	(99,756)
Debt Service	-	-	-	-	-	-
Commodities	2,143	2,444	3,944	3,031	3,620	(324)
Capital Improvements	-	500,000	75	50	65	(10)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	500,000	500,000	500,000	-
Total Drainage	1,229,830	2,147,979	2,147,979	1,619,355	2,036,370	(111,610)
Environmental Resources						
Personnel	27,358	38,943	38,943	28,636	39,123	180
Contractuals	33,104	49,331	49,331	33,766	46,555	(2,776)
Debt Service	-	-	-	-	-	-
Commodities	1,050	3,341	3,341	669	1,403	(1,938)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Environmental Resources	61,512	91,615	91,615	63,071	87,082	(4,533)

General Fund

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

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

	2014 YTD		2015 YTD		Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Health & Human Services						
COMCARE						
Personnel	735,921	1,524,669	1,524,669	872,457	1,206,890	(317,779)
Contractuals	219,825	321,219	321,219	235,352	307,225	(13,994)
Debt Service	-	-	-	-	-	-
Commodities	95,326	151,701	151,701	26,883	91,668	(60,033)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total COMCARE	1,051,072	1,997,589	1,997,589	1,134,692	1,605,784	(391,806)
CDDO						
Personnel	-	-	-	-	-	-
Contractuals	1,742,798	2,345,048	2,145,048	1,608,040	2,109,653	(35,395)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total CDDO	1,742,798	2,345,048	2,145,048	1,608,040	2,109,653	(35,395)
Department on Aging						
Personnel	-	-	-	-	-	-
Contractuals	314,623	278,886	278,886	275,582	277,583	(1,303)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	159,478	159,478	159,478	159,478	159,478	-
Total Department on Aging	474,101	438,364	438,364	435,060	437,061	(1,303)
Health Department						
Personnel	2,249,758	3,465,765	3,465,765	2,242,792	3,055,396	(410,369)
Contractuals	477,621	651,024	616,509	421,970	591,690	(24,820)
Debt Service	-	-	-	-	-	-
Commodities	404,672	614,782	639,757	440,584	686,521	46,764
Capital Improvements	453	-	600	454	454	(146)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Health Department	3,132,503	4,731,571	4,722,631	3,105,800	4,334,061	(388,571)
Animal Control						
Personnel	250,441	373,851	373,851	242,567	331,822	(42,029)
Contractuals	67,129	119,191	119,191	71,774	99,832	(19,359)
Debt Service	-	-	-	-	-	-
Commodities	8,365	21,580	21,580	10,609	14,642	(6,938)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Animal Control	325,935	514,622	514,622	324,949	446,295	(68,327)
Culture & Recreation						
Lake Afton						
Personnel	163,533	250,115	250,115	180,184	250,054	(61)
Contractuals	177,043	241,889	241,889	177,046	230,851	(11,038)
Debt Service	-	-	-	-	-	-
Commodities	58,224	77,088	77,088	58,194	126,728	49,640
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Lake Afton	398,801	569,091	569,091	415,424	607,633	38,541

General Fund

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

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

	2014 YTD			2015 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Culture & Recreation (Continued)						
Sedgwick County Park						
Personnel	131,868	205,343	205,343	139,318	192,170	(13,173)
Contractuals	80,144	138,393	138,393	66,110	109,289	(29,104)
Debt Service	-	-	-	-	-	-
Commodities	18,231	30,000	30,000	23,482	30,625	625
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Park	230,243	373,736	373,736	228,910	332,084	(41,652)
Sedgwick County Zoo						
Personnel	3,785,492	5,518,136	5,518,136	3,928,283	5,384,091	(134,045)
Contractuals	173,737	99,753	5,399,753	5,300,000	5,533,798	134,045
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	3,959,229	5,617,889	10,917,889	9,228,283	10,917,889	(0)
Exploration Place						
Personnel	111,148	162,943	169,780	120,382	164,517	(5,263)
Contractuals	2,088,716	2,092,197	2,085,360	2,083,020	2,083,020	(2,340)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	2,199,864	2,255,140	2,255,140	2,203,402	2,247,537	(7,603)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	277,495	333,256	343,256	277,495	343,256	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	277,495	333,256	343,256	277,495	343,256	-
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	825,481	825,481	825,481	825,481	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	825,481	825,481	825,481	825,481	825,481	-
Housing						
Personnel	69,229	97,313	97,313	29,346	40,229	(57,084)
Contractuals	166	1,000	1,000	705	1,000	(0)
Debt Service	-	-	-	-	-	-
Commodities	261	945	945	470	945	(0)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Housing	69,656	99,258	99,258	30,521	42,174	(57,084)

General Fund

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

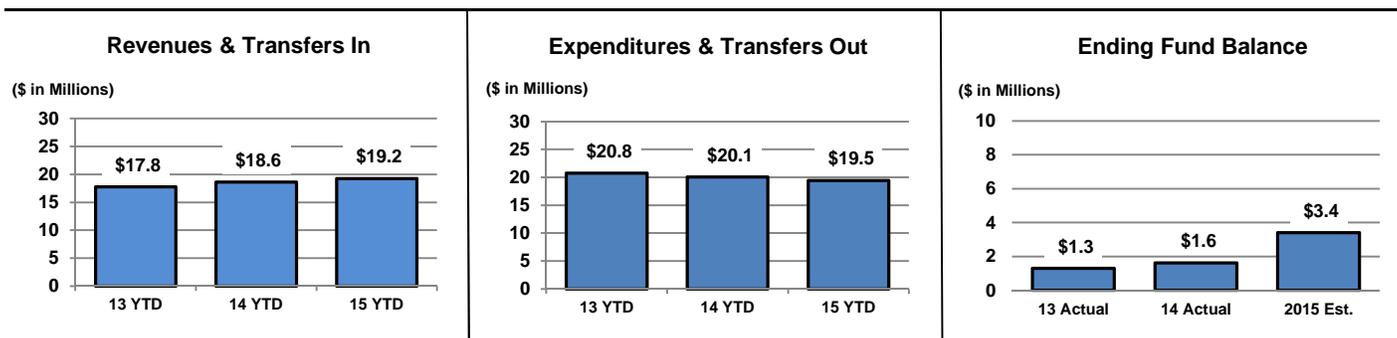
For the month ending September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD			2015 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Community Development (Continued)						
Economic Development						
Personnel	65,925	92,304	92,304	63,133	86,260	(6,044)
Contractuals	828,909	1,988,243	1,988,243	838,427	891,524	(1,096,719)
Debt Service	-	-	-	-	-	-
Commodities	-	5,450	5,450	530	3,493	(1,957)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	875,000	875,000	-	875,000	-
Total Economic Development	894,834	2,960,997	2,960,997	902,090	1,856,277	(1,104,720)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	30,433	42,214	45,302	22,651	45,302	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	30,433	42,214	45,302	22,651	45,302	-
Technical Education						
Personnel	-	-	-	-	-	-
Contractuals	1,021,624	913,088	968,628	968,628	968,629	1
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Technical Education	1,021,624	913,088	968,628	968,628	968,629	1
Total Expenditures & Transfers Out	120,650,368	196,061,303	196,061,303	128,703,904	173,182,743	(22,878,559)
Net Change in Fund Balance	28,532,756	(26,100,499)	(26,100,499)	23,109,862	(1,471,394)	(21,128,014)
Actual Fund Balance, Beginning of Year	62,754,047	64,504,393	64,504,393	64,504,393	64,504,393	-
Ending Fund Balance	\$ 91,286,803	\$ 38,403,894	\$ 38,403,894	\$ 87,614,255	\$ 63,032,999	\$ (21,128,014)

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)

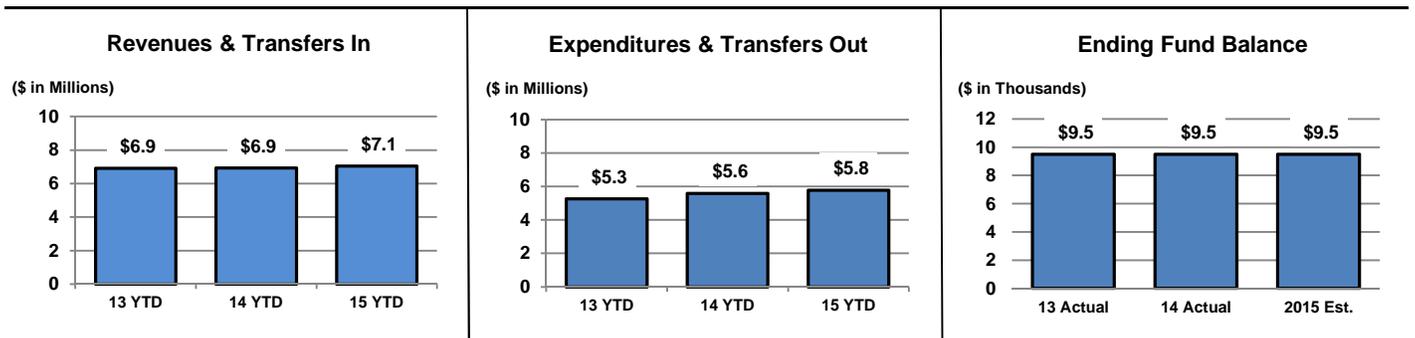
For the month ending September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 12,401,682	\$ 13,610,313	\$ 13,610,313	\$ 13,377,479	\$ 13,433,613	\$ (176,700)
Back Prop. Taxes & Ref. Warrants	266,527	299,204	299,204	280,647	304,996	5,792
Special Assessment Prop. Taxes	1,611,220	1,189,704	1,189,704	1,107,210	1,110,210	(79,494)
Motor Vehicle Taxes	1,065,647	1,692,721	1,692,721	1,283,443	1,860,376	167,655
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	97,250	192,281	192,281	84,796	182,948	(9,333)
Charges for Services	698,854	498,479	498,479	624,371	734,251	235,772
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	2,474,016	3,612,646	3,612,646	2,474,016	3,612,646	(0)
Total Revenues & Transfers In	18,615,195	21,095,347	21,095,347	19,231,962	21,239,040	143,692
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,825	20,000	20,000	1,725	1,825	(18,175)
Debt Service	20,062,805	21,331,418	21,331,418	19,459,126	19,459,126	(1,872,292)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	20,064,630	21,351,418	21,351,418	19,460,851	19,460,951	(1,890,467)
Net Change in Fund Balance	(1,449,435)	(256,071)	(256,071)	(228,890)	1,778,088	(1,746,775)
Actual Beginning Fund Balance	1,303,908	1,624,603	1,624,603	1,624,603	1,624,603	-
Ending Fund Balance	\$ (145,527)	\$ 1,368,532	\$ 1,368,532	\$ 1,395,713	\$ 3,402,691	\$ (1,746,775)

Wichita State University

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

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



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

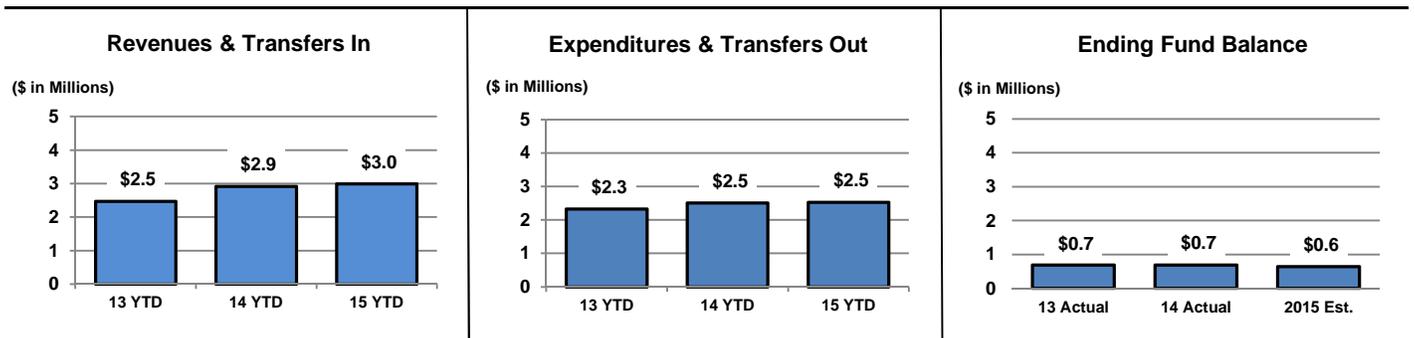
For the month ending September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD		
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ 6,204,451	\$ 6,400,553	\$ 6,400,553	\$ 6,267,478	\$ 6,293,437	\$ (107,116)
Back Prop. Taxes & Ref. Warrants	137,923	161,037	161,037	139,220	152,585	(8,452)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	588,950	845,983	845,983	645,222	929,369	83,386
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	6,931,324	7,707,573	7,707,573	7,051,920	7,375,391	(332,182)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	5,591,770	7,707,573	7,707,573	5,780,680	7,375,391	(332,182)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	5,591,770	7,707,573	7,707,573	5,780,680	7,375,391	(332,182)
Net Change in Fund Balance	1,339,554	-	-	1,271,240	(0)	(664,364)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 1,349,054	\$ 9,500	\$ 9,500	\$ 1,280,740	\$ 9,500	\$ (664,364)

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)

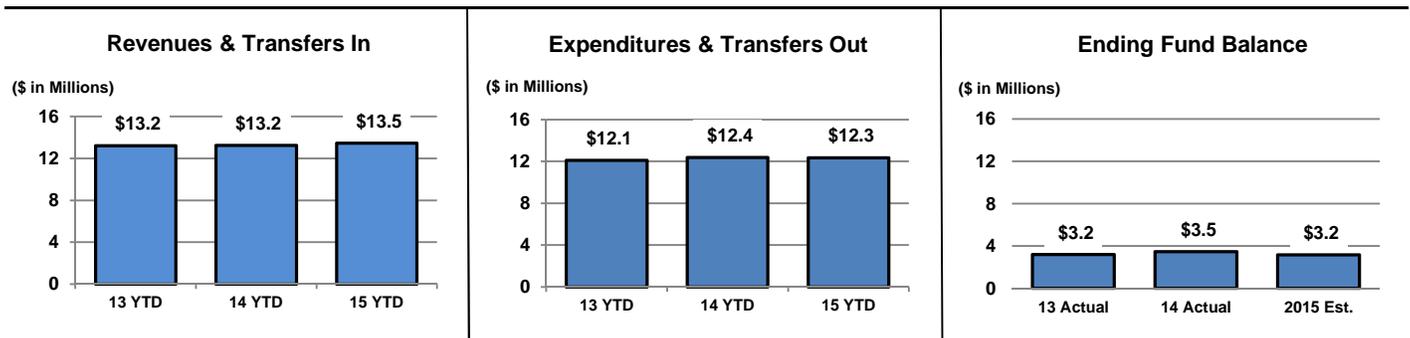
For the month ending September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,416,709	\$ 2,604,344	\$ 2,604,344	\$ 2,559,819	\$ 2,570,668	\$ (33,676)
Back Prop. Taxes & Ref. Warrants	52,674	68,221	68,221	53,388	59,437	(8,784)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	184,491	329,674	329,674	248,494	362,396	32,721
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	261,668	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	2,915,541	3,176,684	3,176,684	2,992,534	3,166,945	(9,739)
Expenditures & Transfers Out						
Personnel	\$ 1,051,781	\$ 1,440,784	\$ 1,440,784	\$ 1,020,776	\$ 1,397,288	\$ (43,496)
Contractuals	1,397,126	1,735,045	1,735,045	1,437,441	1,703,794	(31,251)
Debt Service	-	-	-	-	-	-
Commodities	55,600	116,773	99,479	69,947	114,345	14,866
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	17,294	-	-	(17,294)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,504,506	3,292,602	3,292,602	2,528,163	3,215,427	(77,175)
Net Change in Fund Balance	411,034	(115,918)	(115,918)	464,370	(48,482)	(86,914)
Actual Beginning Fund Balance	683,929	686,737	686,737	686,737	686,737	-
Ending Fund Balance	\$ 1,094,963	\$ 570,819	\$ 570,819	\$ 1,151,107	\$ 638,255	\$ (86,914)

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. In addition, as part of the 2015 budget, rates were increased. Growth in this revenue category has been difficult to predict with recent changes in Medicare rules, billing vendors, the changes to user fee and implementation of quality assurance measures within the Department.



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

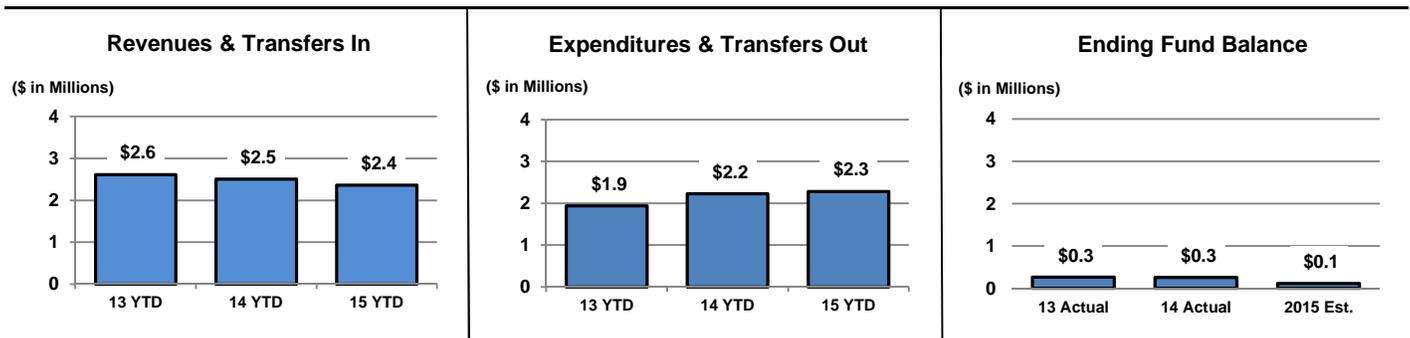
For the month ending September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,847,294	\$ 2,454,476	\$ 2,454,476	\$ 2,412,981	\$ 2,422,520	\$ (31,956)
Back Prop. Taxes & Ref. Warrants	71,927	58,448	58,448	65,417	70,026	11,578
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	341,539	386,123	386,123	300,220	425,051	38,927
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	9,964,939	14,052,229	14,052,229	10,678,453	14,033,018	(19,211)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	21,216	247,764	247,764	1,979	2,644	(245,120)
Reimbursements	400	14,147	14,147	162	452	(13,695)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	13,247,316	17,213,187	17,213,187	13,459,211	16,953,710	(259,476)
Expenditures & Transfers Out						
Personnel	\$ 9,109,764	\$ 13,822,252	\$ 13,627,567	\$ 9,564,485	\$ 13,203,201	\$ (424,366)
Contractuals	2,551,312	2,988,462	3,003,462	1,978,921	2,685,469	(317,993)
Debt Service	-	-	-	-	-	-
Commodities	721,852	1,167,028	1,167,028	797,470	1,202,517	35,489
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	179,685	-	179,685	-
Total Expenditures & Transfers Out	12,382,927	17,977,742	17,977,742	12,340,877	17,270,872	(706,870)
Net Change in Fund Balance	864,389	(764,555)	(764,555)	1,118,335	(317,161)	(966,347)
Actual Beginning Fund Balance	3,188,625	3,467,364	3,467,364	3,467,364	3,467,364	-
Ending Fund Balance	\$ 4,053,014	\$ 2,702,809	\$ 2,702,809	\$ 4,585,699	\$ 3,150,203	\$ (966,347)

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)

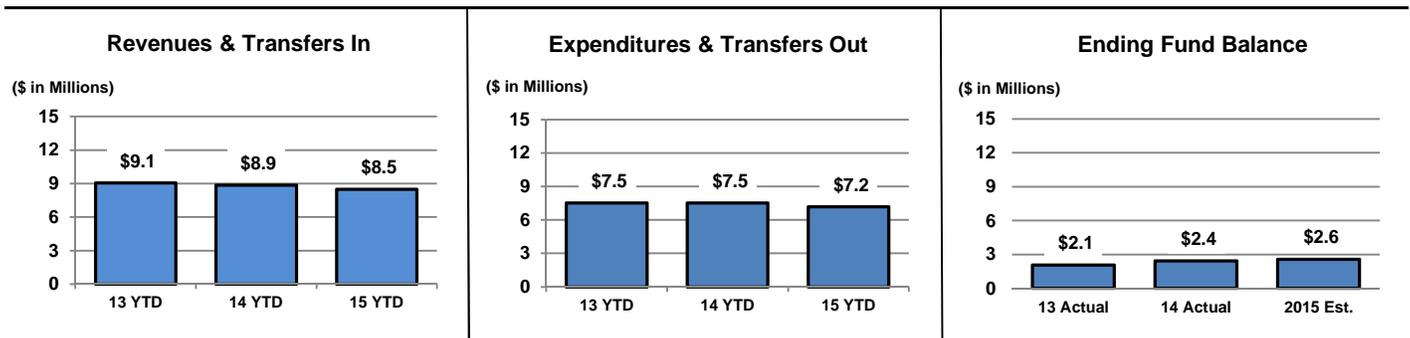
For the month ending September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,227,235	\$ 2,113,536	\$ 2,113,536	\$ 2,077,613	\$ 2,086,052	\$ (27,484)
Back Prop. Taxes & Ref. Warrants	53,676	63,304	63,304	52,223	54,778	(8,526)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	222,426	302,758	302,758	232,454	333,097	30,339
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	2,503,337	2,479,598	2,479,598	2,362,289	2,473,927	(5,671)
Expenditures & Transfers Out						
Personnel	\$ 448,773	\$ 626,381	\$ 626,381	\$ 433,341	\$ 557,831	\$ (68,550)
Contractuals	1,593,211	1,871,106	1,871,106	1,651,849	1,865,971	(5,135)
Debt Service	-	-	-	-	-	-
Commodities	4,214	12,800	12,800	5,209	6,946	(5,854)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	176,387	187,047	187,047	187,047	187,047	-
Total Expenditures & Transfers Out	2,222,584	2,697,334	2,697,334	2,277,446	2,617,795	(79,538)
Net Change in Fund Balance	280,753	(217,735)	(217,735)	84,843	(143,868)	(85,209)
Actual Beginning Fund Balance	262,074	257,342	257,342	257,342	257,342	-
Ending Fund Balance	\$ 542,827	\$ 39,607	\$ 39,607	\$ 342,185	\$ 113,474	\$ (85,209)

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 \$4.4 million.



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

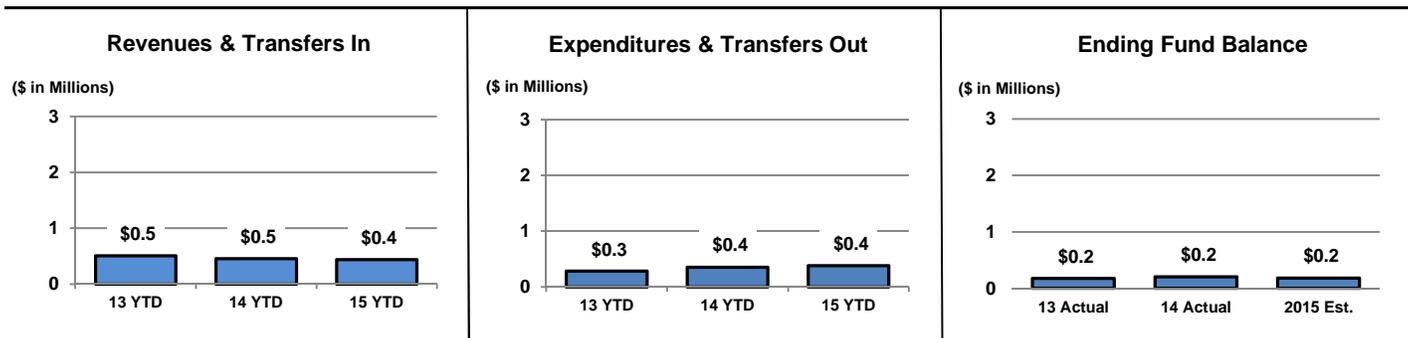
For the month ending September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 4,937,992	\$ 4,644,718	\$ 4,644,718	\$ 4,565,823	\$ 4,584,528	\$ (60,190)
Back Prop. Taxes & Ref. Warrants	106,470	99,734	99,734	109,115	121,437	21,703
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	488,554	671,106	671,106	514,523	738,317	67,212
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	3,575	5,371	5,371	5,005	5,812	441
Intergovernmental	3,299,111	4,545,554	4,545,554	3,245,489	4,430,946	(114,608)
Charges for Services	-	69,966	69,966	22,852	91,114	21,148
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	10,855	15,395	15,395	7,460	11,093	(4,302)
Reimbursements	7,272	11,272	11,272	5,235	8,798	(2,474)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	8,853,829	10,063,115	10,063,115	8,475,501	9,992,045	(71,070)
Expenditures & Transfers Out						
Personnel	\$ 4,246,597	\$ 5,984,715	\$ 5,984,715	\$ 4,202,018	\$ 5,756,895	\$ (227,821)
Contractuals	3,118,615	4,123,410	4,123,410	2,840,389	3,841,458	(281,952)
Debt Service	-	-	-	-	-	-
Commodities	153,318	315,780	315,780	90,290	189,284	(126,496)
Capital Improvements	-	40,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	40,000	40,000	40,000	-
Total Expenditures & Transfers Out	7,518,530	10,463,905	10,463,905	7,172,697	9,827,636	(636,269)
Net Change in Fund Balance	1,335,299	(400,790)	(400,790)	1,302,804	164,409	(707,339)
Actual Beginning Fund Balance	2,056,793	2,420,612	2,420,612	2,420,612	2,420,612	-
Ending Fund Balance	\$ 3,392,092	\$ 2,019,822	\$ 2,019,822	\$ 3,723,416	\$ 2,585,021	\$ (707,339)

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.



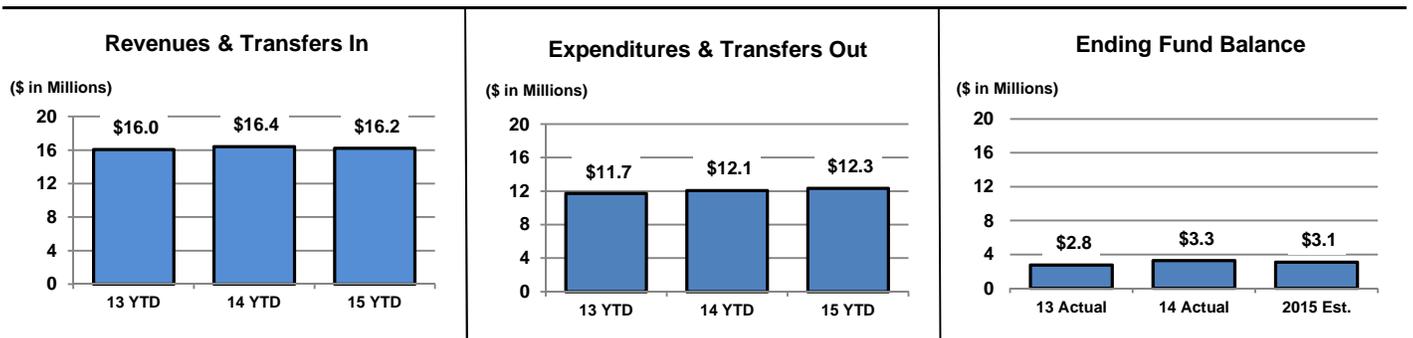
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2014 YTD		2015 YTD		Fiscal Year Estimates As of Oct. 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	\$ 346,153	\$ 343,648	\$ 343,648	\$ 337,786	\$ 339,006	\$ (4,642)
Back Prop. Taxes & Ref. Warrants	8,887	9,623	9,623	8,466	8,514	(1,109)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	41,231	47,119	47,119	36,554	51,820	4,701
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	57,371	54,755	54,755	56,305	82,995	28,240
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	250	250	1	2	(248)
Reimbursements	-	42	42	-	-	(42)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	453,642	455,437	455,437	439,112	482,337	26,900
Expenditures & Transfers Out						
Personnel	\$ 209,648	\$ 321,226	\$ 321,226	\$ 223,867	\$ 305,930	\$ (15,296)
Contractuals	78,303	94,302	94,302	79,436	106,771	12,469
Debt Service	-	-	-	-	-	-
Commodities	64,592	100,629	100,629	78,637	87,998	(12,631)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	352,543	516,157	516,157	381,940	500,700	(15,458)
Net Change in Fund Balance	101,100	(60,720)	(60,720)	57,173	(18,362)	11,442
Actual Beginning Fund Balance	177,185	202,129	202,129	202,129	202,129	-
Ending Fund Balance	\$ 278,285	\$ 141,409	\$ 141,409	\$ 259,302	\$ 183,767	\$ 11,442

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)

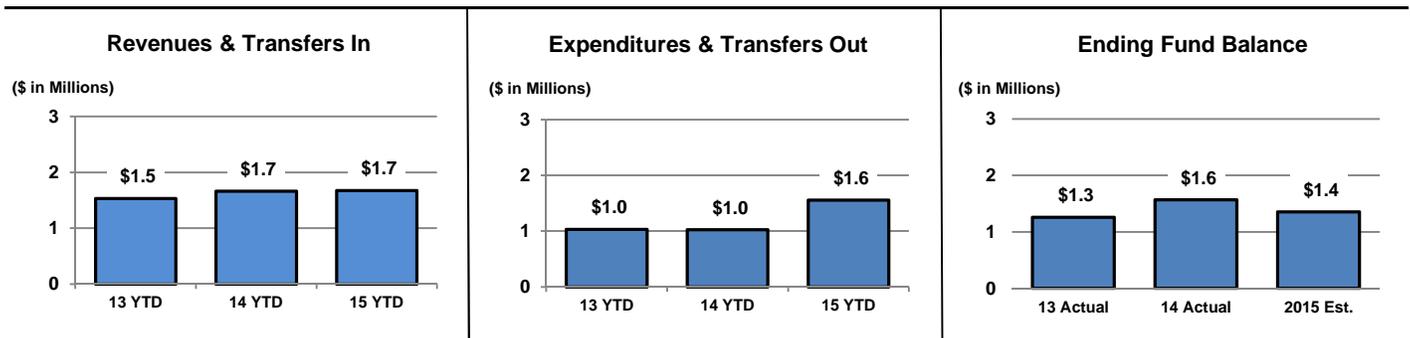
For the month ending September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 14,485,578	\$ 14,859,593	\$ 14,859,593	\$ 14,728,813	\$ 14,734,174	\$ (125,419)
Back Prop. Taxes & Ref. Warrants	211,647	271,310	271,310	264,215	274,215	2,905
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,065,639	1,561,670	1,561,670	1,192,645	1,694,321	132,652
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	4,890	6,470	6,470	4,720	5,661	(809)
Intergovernmental	-	-	-	-	-	-
Charges for Services	327,164	402,656	402,656	14,155	378,737	(23,919)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	305,953	1,953	1,953	18,065	18,102	16,149
Reimbursements	1,026	1,043	1,043	7,817	7,917	6,874
Use of Money & Property	-	-	-	-	2,416	2,416
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	16,401,896	17,104,695	17,104,695	16,230,430	17,115,543	10,848
Expenditures & Transfers Out						
Personnel	\$ 9,791,474	\$ 13,994,148	\$ 13,994,148	\$ 10,029,398	\$ 13,984,507	\$ (9,641)
Contractuals	1,137,504	1,397,356	1,794,356	1,122,397	1,646,223	(148,132)
Debt Service	557,899	1,246,933	849,933	557,899	832,607	(17,326)
Commodities	408,039	808,227	808,227	454,876	670,602	(137,625)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	168,694	181,261	181,261	152,238	158,000	(23,261)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	12,063,609	17,627,925	17,627,925	12,316,808	17,291,940	(335,985)
Net Change in Fund Balance	4,338,287	(523,230)	(523,230)	3,913,623	(176,396)	(325,137)
Actual Beginning Fund Balance	2,770,302	3,271,925	3,271,925	3,271,925	3,271,925	-
Ending Fund Balance	\$ 7,108,589	\$ 2,748,695	\$ 2,748,695	\$ 7,185,548	\$ 3,095,529	\$ (325,137)

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; however, use of the contingency in the amount of \$344,894 was authorized by the BOCC in 2015 to purchase an industrial tub grinder and an air curtain burner. 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 at 2014 rates in 2015.



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

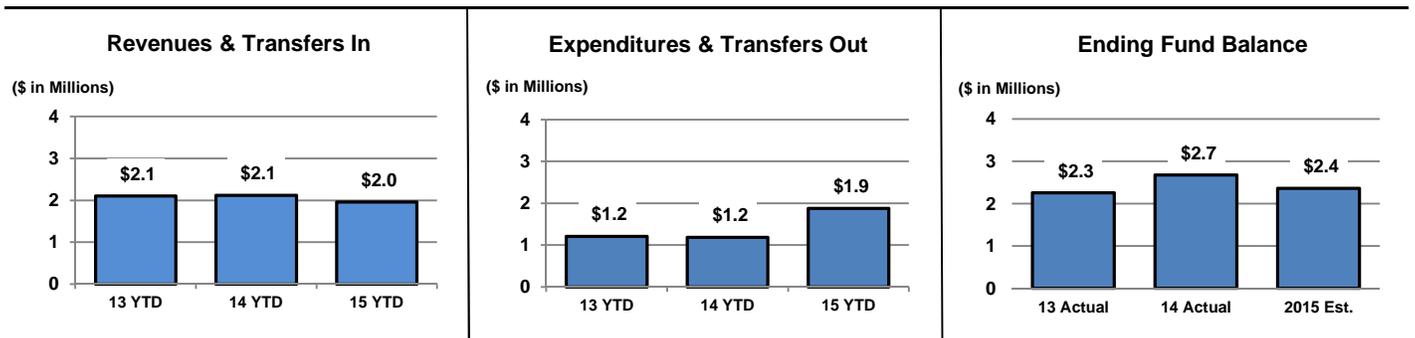
For the month ending September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	17,661	57,641	57,641	17,591	57,598	(43)
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,647,016	1,704,919	1,704,919	1,657,139	1,716,134	11,215
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	417	417	32	46	(371)
Reimbursements	-	544	544	-	-	(544)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,664,677	1,763,521	1,763,521	1,674,761	1,773,778	10,257
Expenditures & Transfers Out						
Personnel	\$ 567,319	\$ 811,227	\$ 812,237	\$ 589,490	\$ 808,445	\$ (3,792)
Contractuals	409,264	1,300,320	812,415	460,074	563,893	(248,522)
Debt Service	-	-	-	-	-	-
Commodities	49,113	61,481	548,375	506,261	538,713	(9,662)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,170	80,170	-	80,170	-
Total Expenditures & Transfers Out	1,025,695	2,253,197	2,253,197	1,555,826	1,991,221	(261,976)
Net Change in Fund Balance	638,982	(489,676)	(489,676)	118,935	(217,443)	(251,720)
Actual Beginning Fund Balance	1,260,731	1,570,065	1,570,065	1,570,065	1,570,065	-
Ending Fund Balance	\$ 1,899,713	\$ 1,080,389	\$ 1,080,389	\$ 1,689,000	\$ 1,352,622	\$ (251,720)

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)

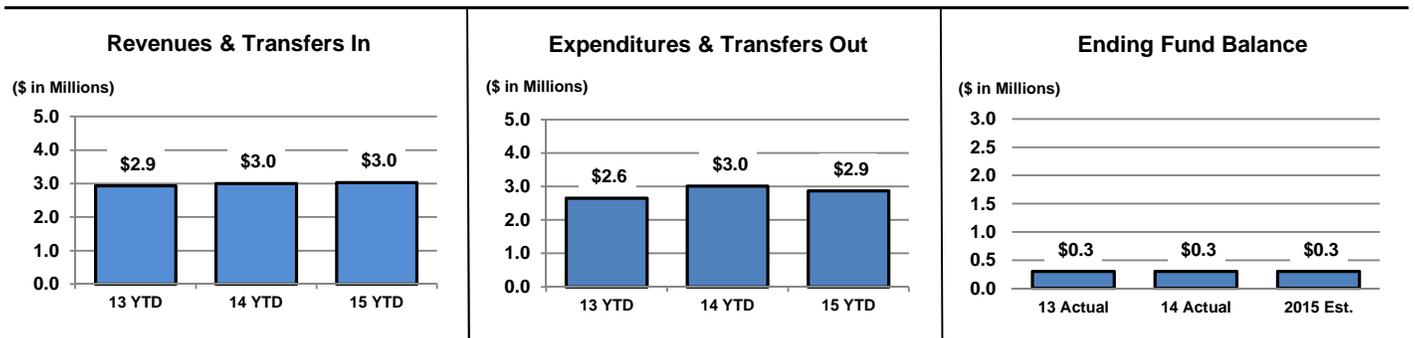
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	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	2,026,485	2,983,470	2,983,470	1,957,710	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	2,121,974	3,041,645	3,041,645	1,957,859	2,617,047	(424,598)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,154,753	2,302,550	2,322,550	1,867,293	2,223,121	(99,429)
Debt Service	-	-	-	-	-	-
Commodities	30,305	71,000	51,000	7,341	51,537	537
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	659,068	659,068	-	659,068	(0)
Total Expenditures & Transfers Out	1,185,057	3,032,618	3,032,618	1,874,634	2,933,726	(98,892)
Net Change in Fund Balance	936,917	9,027	9,027	83,225	(316,679)	(523,490)
Actual Beginning Fund Balance	2,254,630	2,678,238	2,678,238	2,678,238	2,678,238	-
Ending Fund Balance	\$ 3,191,547	\$ 2,687,265	\$ 2,687,265	\$ 2,761,463	\$ 2,361,559	\$ (523,490)

Auto License

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

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



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

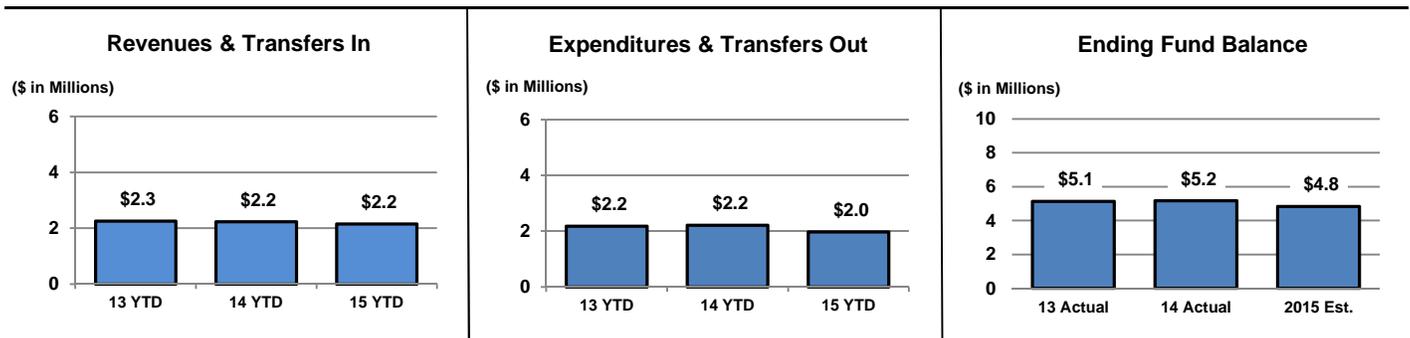
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	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	(3)	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	23,800	30,000	30,000	32,375	32,375	2,375
Charges for Services	2,978,377	4,132,443	4,132,443	3,019,304	3,930,657	(201,785)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(6,390)	5,766	5,766	(21,358)	2,658	(3,108)
Reimbursements	-	-	-	500	500	500
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,995,786	4,168,209	4,168,209	3,030,817	3,966,190	(202,019)
Expenditures & Transfers Out						
Personnel	\$ 2,062,398	\$ 3,079,932	\$ 3,079,932	\$ 2,090,997	\$ 2,806,764	\$ (273,168)
Contractuals	745,515	1,025,277	1,023,777	753,659	971,768	(52,009)
Debt Service	-	-	-	-	-	-
Commodities	25,870	63,000	64,500	21,533	36,109	(28,391)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	176,276	-	-	-	151,550	151,550
Total Expenditures & Transfers Out	3,010,059	4,168,209	4,168,209	2,866,190	3,966,191	(202,018)
Net Change in Fund Balance	(14,273)	-	-	164,627	(0)	(404,037)
Actual Beginning Fund Balance	301,862	301,862	301,862	301,862	301,862	-
Ending Fund Balance	\$ 287,589	\$ 301,862	\$ 301,862	\$ 466,489	\$ 301,862	\$ (404,037)

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)

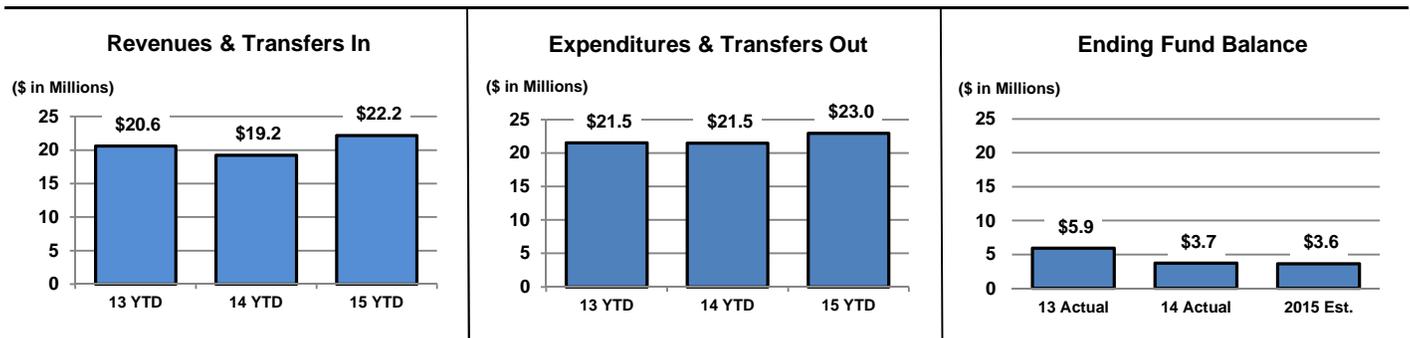
For the month ending September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,100,928	2,833,868	2,883,868	1,974,022	2,759,202	(124,666)
Charges for Services	121,191	180,000	180,000	130,965	161,512	(18,488)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	14,559	-	-	300	6,620	6,620
Reimbursements	1,468	-	-	46,465	46,865	46,865
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,238,146	3,013,868	3,063,868	2,151,752	2,974,199	(89,669)
Expenditures & Transfers Out						
Personnel	\$ 932,793	\$ 1,480,276	\$ 1,462,733	\$ 867,824	\$ 1,188,234	\$ (274,499)
Contractuals	1,261,719	1,823,074	2,066,020	1,068,045	2,073,707	7,687
Debt Service	-	-	-	-	-	-
Commodities	16,913	24,700	49,297	39,887	46,560	(2,737)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,211,425	3,328,050	3,578,050	1,975,755	3,308,502	(269,548)
Net Change in Fund Balance	26,720	(314,182)	(514,182)	175,997	(334,302)	(359,217)
Actual Beginning Fund Balance	5,129,175	5,170,868	5,170,868	5,170,868	5,170,868	-
Ending Fund Balance	\$ 5,155,895	\$ 4,856,686	\$ 4,656,686	\$ 5,346,865	\$ 4,836,566	\$ (359,217)

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.



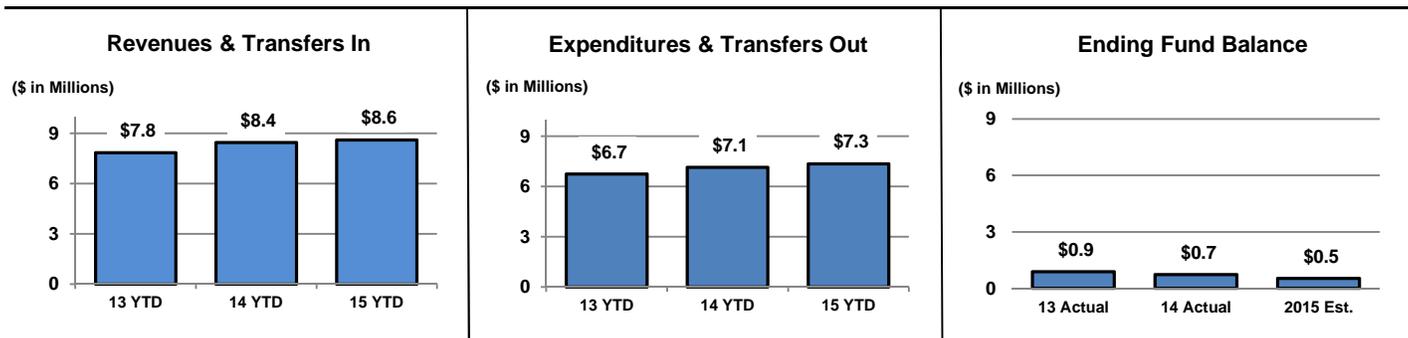
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2014 YTD		2015 YTD		Fiscal Year Estimates As of Oct. 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	4,192,402	5,833,988	7,510,604	3,983,920	6,835,200	(675,404)
Charges for Services	15,024,985	32,852,288	32,909,678	18,117,263	22,831,808	(10,077,870)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(13,632)	33,000	33,000	25,898	33,668	668
Reimbursements	39,349	39,278	39,278	33,882	34,110	(5,168)
Use of Money & Property	22	0	0	630	641	641
Transfers In & Other Proceeds	-	57,833	57,833	1,494	57,833	-
Total Revenues & Transfers In	19,243,126	38,816,387	40,550,393	22,163,087	29,793,261	(10,757,133)
Expenditures & Transfers Out						
Personnel	\$ 13,063,121	\$ 24,363,552	\$ 24,656,419	\$ 13,850,283	\$ 18,984,622	\$ (5,671,797)
Contractuals	8,083,987	15,459,609	16,506,836	8,942,198	10,648,406	(5,858,430)
Debt Service	-	-	-	-	-	-
Commodities	336,402	888,707	960,452	158,842	242,006	(718,446)
Capital Improvements	3,005	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	4,913	9,520	1,494	9,520	-
Total Expenditures & Transfers Out	21,486,515	40,716,781	42,133,227	22,952,817	29,884,554	(12,248,673)
Net Change in Fund Balance	(2,243,389)	(1,900,394)	(1,582,834)	(789,729)	(91,293)	(23,005,806)
Actual Beginning Fund Balance	5,909,010	3,702,008	3,702,008	3,702,008	3,702,008	-
Ending Fund Balance	\$ 3,665,621	\$ 1,801,614	\$ 2,119,174	\$ 2,912,279	\$ 3,610,715	\$ (23,005,806)

Corrections Grants

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



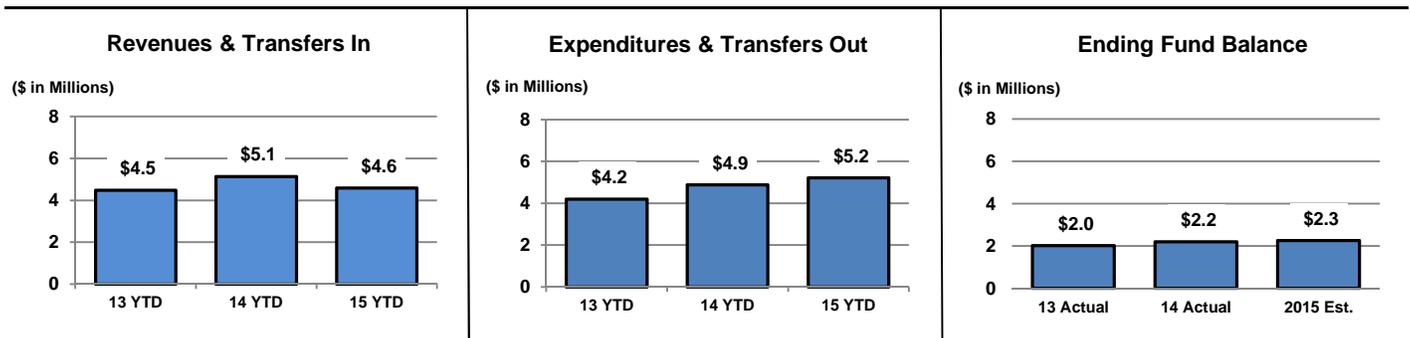
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of Oct. 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	7,420,552	9,241,535	9,461,535	7,515,974	8,515,517	(946,018)
Charges for Services	362,410	538,760	538,760	345,775	477,320	(61,440)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	10,317	265	265	33,355	33,355	33,090
Reimbursements	11,825	26,269	26,269	11,482	43,708	17,439
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	643,990	460,404	460,404	697,129	697,128	236,724
Total Revenues & Transfers In	8,449,094	10,267,233	10,487,233	8,603,716	9,767,027	(720,205)
Expenditures & Transfers Out						
Personnel	\$ 6,232,264	\$ 8,922,263	\$ 8,874,956	\$ 6,308,008	\$ 8,644,192	\$ (230,764)
Contractuals	671,618	1,161,282	1,211,371	754,446	899,748	(311,623)
Debt Service	-	-	-	-	-	-
Commodities	235,241	179,617	441,652	286,144	428,268	(13,384)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	7,139,123	10,263,162	10,527,979	7,348,599	9,972,209	(555,770)
Net Change in Fund Balance	1,309,971	4,071	(40,746)	1,255,116	(205,181)	(1,275,976)
Actual Beginning Fund Balance	884,964	737,648	737,648	737,648	737,648	-
Ending Fund Balance	\$ 2,194,935	\$ 741,719	\$ 696,902	\$ 1,992,764	\$ 532,467	\$ (1,275,976)

Aging Grants

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



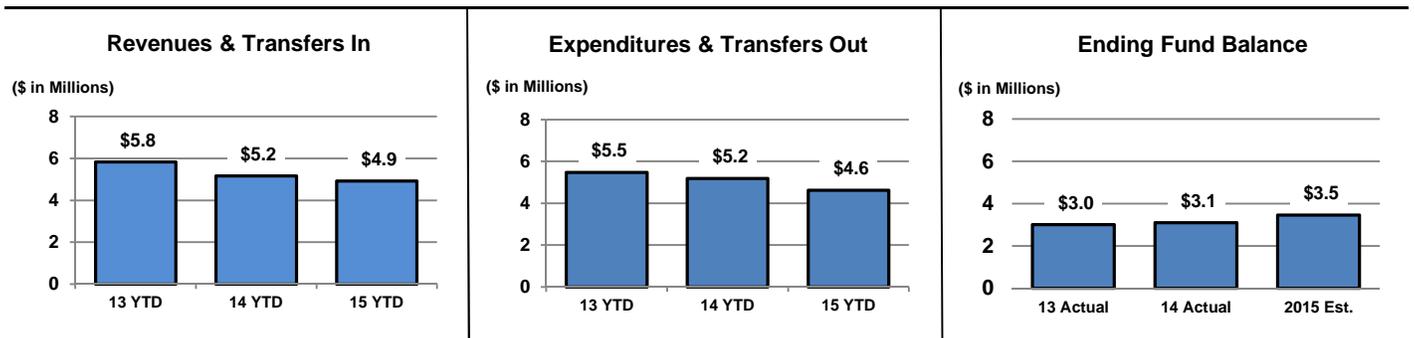
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,682,981	6,393,822	6,731,059	4,130,020	5,907,742	(823,317)
Charges for Services	61,958	47,900	47,900	59,668	91,616	43,716
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,454	39,600	39,600	(11,984)	22,333	(17,267)
Reimbursements	-	6,700	6,700	251	251	(6,449)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	380,538	411,363	411,363	411,363	411,363	-
Total Revenues & Transfers In	5,132,931	6,899,385	7,236,622	4,589,319	6,433,305	(803,317)
Expenditures & Transfers Out						
Personnel	\$ 1,097,340	\$ 1,844,371	\$ 1,844,371	\$ 1,243,245	\$ 1,701,448	\$ (142,922)
Contractuals	3,707,153	5,814,172	6,131,379	3,861,853	4,560,256	(1,571,123)
Debt Service	-	-	-	-	-	-
Commodities	25,309	49,100	69,130	42,386	52,214	(16,916)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	44,673	64,838	64,838	64,838	64,838	-
Total Expenditures & Transfers Out	4,874,475	7,772,480	8,109,717	5,212,322	6,378,756	(1,730,961)
Net Change in Fund Balance	258,456	(873,095)	(873,095)	(623,003)	54,549	(2,534,278)
Actual Beginning Fund Balance	2,012,601	2,201,475	2,201,475	2,201,475	2,201,475	-
Ending Fund Balance	\$ 2,271,057	\$ 1,328,380	\$ 1,328,380	\$ 1,578,472	\$ 2,256,024	\$ (2,534,278)

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)

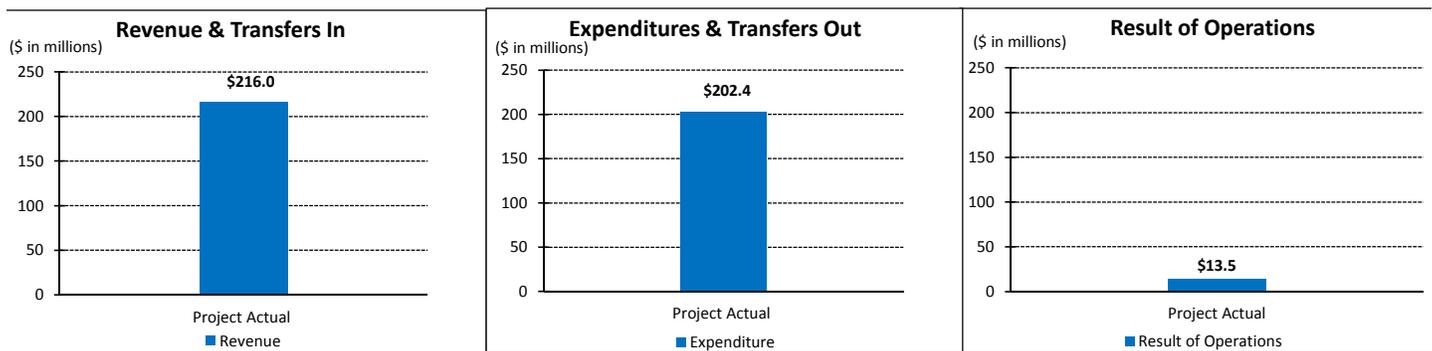
For the month ending September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of Oct. 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	4,835,761	6,948,849	7,252,401	4,581,447	6,082,453	(1,169,949)
Charges for Services	242,865	257,467	260,257	211,689	331,591	71,334
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	81,406	26,752	26,752	111,865	135,858	109,106
Reimbursements	619	1,507	1,507	10,486	10,963	9,456
Use of Money & Property	0	-	-	-	0	0
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	5,160,651	7,234,575	7,540,917	4,915,486	6,560,864	(980,053)
Expenditures & Transfers Out						
Personnel	\$ 3,461,471	\$ 5,413,252	\$ 5,350,021	\$ 3,339,420	\$ 4,553,809	\$ (796,213)
Contractuals	1,462,225	1,708,422	1,841,454	904,249	1,218,776	(622,679)
Debt Service	-	-	-	-	-	-
Commodities	243,704	624,152	857,382	377,010	427,822	(429,559)
Capital Improvements	12,669	-	3,311	3,107	3,108	(203)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	5,180,068	7,745,826	8,052,168	4,623,786	6,203,515	(1,848,654)
Net Change in Fund Balance	(19,417)	(511,251)	(511,251)	291,701	357,350	(2,828,706)
Actual Beginning Fund Balance	3,015,627	3,103,278	3,103,278	3,103,278	3,103,278	-
Ending Fund Balance	\$ 2,996,210	\$ 2,592,027	\$ 2,592,027	\$ 3,394,979	\$ 3,460,628	\$ (2,828,706)

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)

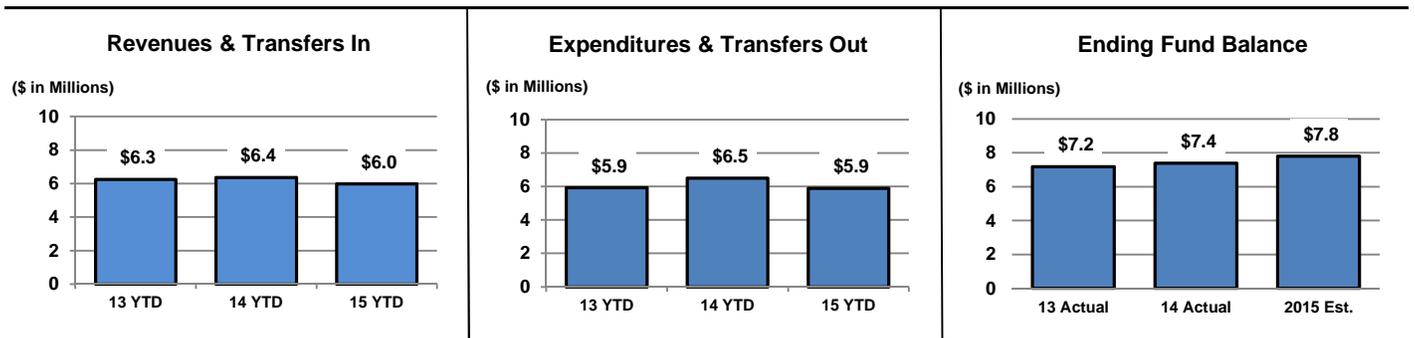
	Total Project				
	Budget		FY '05-FY '14 Amounts	FY 2015 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	5,304,437	295,000	\$ 5,599,437
Miscellaneous	-	-	394,275	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	301,299	216,262,833
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	269,095	\$ 3,529,262
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	979,095	203,403,214
Ending fund balance			\$ 13,537,415		\$ 12,859,619

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 September 30, 2015, with comparative actuals ending September 30, 2014

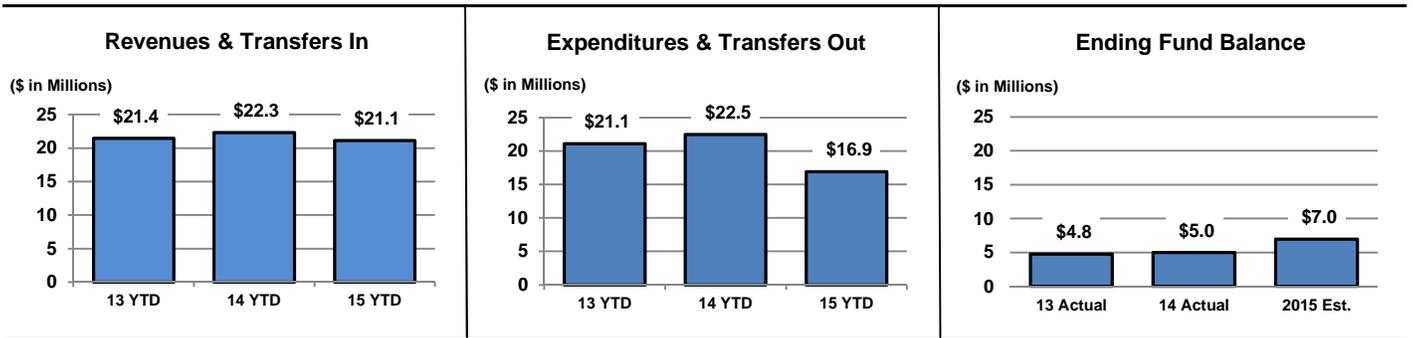
	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of Oct. 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,130,710	9,654,842	9,654,842	5,553,469	7,493,935	(2,160,907)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	192,035	370,394	370,394	380,480	395,332	24,938
Reimbursements	31,770	6,222	6,222	36,970	57,257	51,035
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	6,354,515	10,031,457	10,031,457	5,970,919	7,946,524	(2,084,933)
Expenditures & Transfers Out						
Personnel	\$ 677,673	\$ 975,252	\$ 975,252	\$ 691,262	\$ 946,541	\$ (28,711)
Contractuals	452,424	543,320	621,820	447,404	576,637	(45,183)
Debt Service	-	-	-	-	-	-
Commodities	2,518,712	3,476,501	3,491,974	2,140,634	2,905,657	(586,317)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	2,840,581	5,083,436	4,989,463	2,600,771	3,100,771	(1,888,692)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	6,489,391	10,078,509	10,078,509	5,880,071	7,529,606	(2,548,903)
Net Change in Fund Balance	(134,876)	(47,052)	(47,052)	90,847	416,918	(4,633,837)
Actual Beginning Fund Balance	7,189,974	7,378,279	7,378,279	7,378,279	7,378,279	-
Ending Fund Balance	\$ 7,055,098	\$ 7,331,227	\$ 7,331,227	\$ 7,469,126	\$ 7,795,197	\$ (4,633,837)

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.



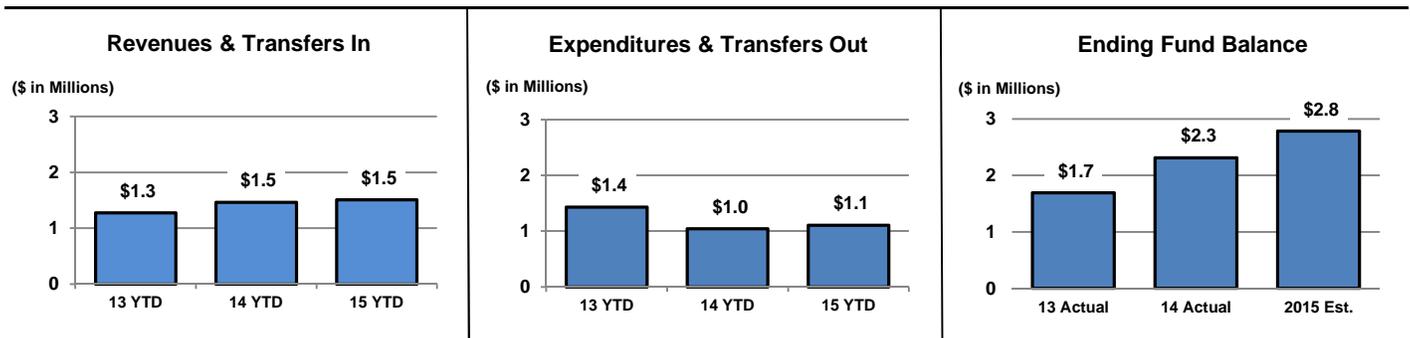
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of Oct. 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	21,822,537	31,559,586	31,559,586	20,785,660	28,226,513	(3,333,073)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	490,183	-	-	355,744	355,744	355,744
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	22,312,720	31,559,586	31,559,586	21,141,404	28,582,257	(2,977,329)
Expenditures & Transfers Out						
Personnel	\$ 11,882	\$ 157,153	\$ 157,153	\$ 95,557	\$ 130,992	\$ (26,161)
Contractuals	22,461,935	34,312,116	34,306,545	16,816,105	26,457,189	(7,849,356)
Debt Service	-	-	-	-	-	-
Commodities	-	-	5,572	3,950	10,564	4,993
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	22,473,818	34,469,269	34,469,269	16,915,612	26,598,745	(7,870,524)
Net Change in Fund Balance	(161,098)	(2,909,683)	(2,909,683)	4,225,792	1,983,512	(10,847,853)
Actual Beginning Fund Balance	4,772,191	4,994,503	4,994,503	4,994,503	4,994,503	-
Ending Fund Balance	\$ 4,611,093	\$ 2,084,820	\$ 2,084,820	\$ 9,220,295	\$ 6,978,015	\$ (10,847,853)

Workers' Compensation

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



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

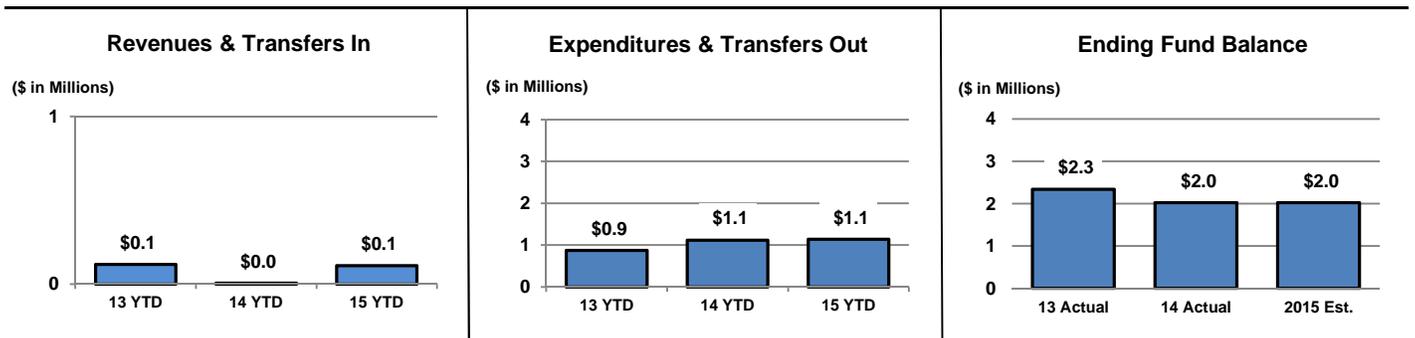
For the month ending September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of Oct. 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	1,433,489	1,968,933	1,968,933	1,499,881	1,870,486	(98,447)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	360	1,002	1,002	-	-	(1,002)
Reimbursements	31,466	77,518	77,518	9,691	25,780	(51,738)
Use of Money & Property	-	-	-	-	1,019	1,019
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,465,316	2,047,453	2,047,453	1,509,572	1,897,285	(150,167)
Expenditures & Transfers Out						
Personnel	\$ 195,834	\$ 348,215	\$ 348,215	\$ 130,550	\$ 192,793	\$ (155,422)
Contractuals	845,194	1,701,876	1,699,876	970,326	1,230,880	(468,996)
Debt Service	-	-	-	-	-	-
Commodities	2,642	750	2,750	2,359	2,487	(263)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,043,670	2,050,841	2,050,841	1,103,236	1,426,160	(624,681)
Net Change in Fund Balance	421,645	(3,388)	(3,388)	406,336	471,125	(774,848)
Actual Beginning Fund Balance	1,689,822	2,312,483	2,312,483	2,312,483	2,312,483	-
Ending Fund Balance	\$ 2,111,467	\$ 2,309,095	\$ 2,309,095	\$ 2,718,819	\$ 2,783,608	\$ (774,848)

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 September 30, 2015, with comparative actuals ending September 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of Oct. 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	4,792	138,747	138,747	110,784	110,522	(28,225)
Use of Money & Property	-	-	-	-	507	507
Transfers In & Other Proceeds	-	1,156,015	1,156,015	-	1,093,391	(62,624)
Total Revenues & Transfers In	4,792	1,307,729	1,307,729	110,784	1,204,420	(103,309)
Expenditures & Transfers Out						
Personnel	\$ 153,228	\$ 215,894	\$ 215,894	\$ 156,637	\$ 215,711	\$ (183)
Contractuals	966,118	1,032,290	1,282,290	975,885	980,260	(302,030)
Debt Service	-	-	-	-	-	-
Commodities	(700)	12,100	11,930	3,020	8,448	(3,482)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	170	-	-	(170)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,118,646	1,260,284	1,510,284	1,135,541	1,204,419	(305,865)
Net Change in Fund Balance	(1,113,854)	47,444	(202,556)	(1,024,757)	0	(409,174)
Actual Beginning Fund Balance	2,335,876	2,023,800	2,023,800	2,023,800	2,023,800	-
Ending Fund Balance	\$ 1,222,022	\$ 2,071,244	\$ 1,821,244	\$ 999,043	\$ 2,023,800	\$ (409,174)

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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.

- **2002:** One active project remains from 2002, with \$10,155 in remaining budget. Construction on Plum Shelter has been completed.
- **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 \$353,979 in available funding and \$2.8 million has been committed to date.
- **2007:** One Public Works project remains active and includes \$250,000 in available funding. This project is managed by the City of Andover and the available funds will be used for Sedgwick County's share.
- **2008:** Budgeted funding for one open 2008 project totals \$48,676, of which all of the budget authority is remaining.
- **2009:** Budgeted funding for active 2009 projects totals \$4.5 million; of which \$4.3 million is committed and only \$174,574 remains available.
- **2010:** Active 2010 projects total \$5.3 million in budgeted funding, with \$4.1 million committed and \$1.2 million available.
- **2011:** Budgeted funding for active 2011 projects totals \$25.2 million, with \$13.1 million committed and \$12.1 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 \$16.7 million in budgeted funding, with \$15.9 million committed and \$0.8 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 \$27.0 million in project funding, of which \$20.4 million is committed and \$6.6 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 \$30.7 million in project funding, of which \$16.9 million is committed and \$13.9 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 \$22.0 million in project funding, of which \$12.7 million is committed and \$9.3 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
2002 Projects							
Facilities							
51999-234	> Replace Plum Shelter, Sedgwick County Park	Cash	43,540	246,235	236,080	10,155	83,450
Total - 2002 Open Projects			\$ 43,540	\$ 246,235	\$ 236,080	\$ 10,155	\$ 83,450
2005 Projects							
Facilities							
93967-234	> Space Planning for all County Offices	Cash	350,000	234,250	134,735	99,515	12,594
57011-551	> Operations Reserve, SC Arena	Special LST	-	8,092,439	-	8,092,439	-
Total - 2005 Open Projects			\$ 350,000	\$ 8,326,689	\$ 134,735	\$ 8,191,954	\$ 12,594
2006 Projects							
Facilities							
15997-402	> Construct RFSC Annex & Replace Control System	Cash	2,102,986	2,878,797	2,824,818	53,979	-
Roads							
21763-231	> R239 13thSt N: 119th-135thSt W	LST	300,000	300,000	-	300,000	-
Total - 2006 Open Projects			\$ 2,402,986	\$ 3,178,797	\$ 2,824,818	\$ 353,979	\$ -
2007 Projects							
Roads							
21723-231	> R308 Widen 159th St. E:US 54-21st St N (D)	LST	-	250,000	-	250,000	-
Total - 2007 Open Projects			\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
2008 Projects							
Facilities							
33976-234	> Replace Boilers & Hot Water Sys-JRBR (D)	Cash	48,676	48,676	-	48,676	-
Total - 2008 Open Projects			\$ 48,676	\$ 48,676	\$ -	\$ 48,676	\$ -

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	278,350	275,544	2,806	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	3,983,363	16,638	-
Roads							
21669-231	> R274 Recond 183rd St W: 23-39th St S (ROW)	LST	100,000	100,000	-	100,000	-
Total - 2009 Open Projects			\$ 4,378,350	\$ 4,510,460	\$ 4,335,886	\$ 174,574	\$ 7,970
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
Roads							
21634-231	> R299 135th W: Diagonal to Ross (D)	LST	150,000	150,000	95,969	54,031	18,362
21639-231	> R324 45th St N:Webb to Greenwich	LST	900,000	1,429,514	1,160,747	268,767	336,198
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			\$ 3,978,363	\$ 5,296,607	\$ 4,051,832	\$ 1,244,775	\$ 361,545

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	480,454	144,718	108,358
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
12990-402	> Replace EMS Post 9 (East), Lincoln & Webb	Bond	1,072,885	1,182,094	1,146,447	35,647	5,339
Roads							
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							
21621-231	> B443 11100 South 151st St W	LST	1,500,000	275,388	275,388	0	-
21626-231	> B451 9800 South 239th St West (D)	LST	40,000	40,000	34,900	5,100	-
Total - 2011 Open Projects			\$ 26,612,554	\$ 25,176,105	\$ 13,082,937	\$ 12,093,168	\$ 272,333

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	85,594	43,837	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
Total - 2012 Open Projects			\$ 15,025,787	\$ 16,694,474	\$ 15,923,619	\$ 770,855	\$ 94,888

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							
62993-234	> Compliance w Americans w Disabilities Act - 13	Cash	369,889	369,889	113,787	256,102	4,009
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	371,985	23,228	211,312
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	2,129,433	621,346	1,704,100
Roads							
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	64,411	123,017	-
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
21571-231	> R332 Construction Inspection by Contract -2013	LST	100,000	100,000	-	100,000	-
21573-231	> R335 Traffic Control Device Inventory	LST	150,000	150,000	142,805	7,195	142,805
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

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							
23960-234	> D27 West Branch Chisholm Creek Drainage Study	Cash	-	174,850	174,850	-	28,466
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							
21578-231	> B450 6600 West 111th St South	LST	49,000	49,000	35,462	13,538	-
21580-231	> B455 11500 N 279th St W - 2013	LST	200,000	4,700,000	3,744,817	955,183	3,460,180
21583-231	> B460 45th St N: Bdwy & Hydraulic (D)	LST	50,000	40,500	40,500	-	14,478
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	-
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			\$ 22,447,259	\$ 26,944,882	\$ 20,376,460	\$ 6,568,422	\$ 6,017,632

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	5,349,541	8,505,459	234,587
93959-234	> Primary Care Integration Project	Cash	170,900	170,900	121,886	49,014	107,114
Roads							
21553-231	> R175 Preventive Maintenance-Selected Rds 2014	LST	9,000,000	8,925,711	8,171,747	753,964	90,048
21552-231	> R264 Miscellaneous Drainage Projects 2014	LST	400,000	400,000	397,759	2,241	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	-	23,531
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							
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	113,383	-	45,888
21539-231	> B462 Ped Bridge WVCFC 2014	LST	-	150,000	147,903	2,097	38,455
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	13,316
21535-231	> B487 103rd St S between 295th & 311th St W	LST	370,000	370,000	-	370,000	-
Total - 2014 Open Projects			\$ 30,142,355	\$ 30,741,629	\$ 16,865,705	\$ 13,875,924	\$ 1,332,943

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
2015 Projects							
Facilities							
12987-402	> Construct EMS Garage Facility	Bond	257,740	257,740	-	257,740	-
12988-402	> Construct New EMS Northeast Post	Bond	307,781	307,781	9,750	298,031	7,250
13983-234	> Outdoor Warning Device	Cash	100,000	100,000	87,475	12,525	87,475
17974-234	> Work Release Security System Upgrade	Cash	728,456	-	-	-	-
21819-234	> PW Salt Storage Building	Cash	40,000	40,000	10,672	29,328	4,692
62992-234	> Compliance w Americans w Disabilities Act - 15	Cash	353,363	353,363	137,911	215,452	1,737
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	-
91944-234	> Replace Air Vents JDF	Cash	123,840	123,840	111,709	12,131	111,709
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	9,606,197	393,803	6,222,771
21522-231	> R264 Miscellaneous Drainage Projects 2015	LST	500,000	500,000	67,645	432,355	63,423
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	182,078	1,163,422	6,078
21523-231	> R331 Traffic Control Maintenance & Construction - 2015	LST	320,000	541,174	466,812	74,362	61,200
21533-231	> R340 ROW Acq on 53rd St. N at Hydraulic	LST	300,000	300,000	157,005	142,995	157,005
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	184,488
21564-403	> B459 87th St S btw 295th & 311th St W	LST	507,500	507,500	183,306	324,194	183,306
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	4,847
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	80,720	79,280	68,840
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	103,514	296,486	103,514
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	333,004
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	16,680
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	-	15,750
21524-231	> B486 Bridge Repairs on MacArthur at Lake Afton	LST	200,000	200,000	-	200,000	-
Total - 2015 Open Projects			\$ 22,252,972	\$ 21,944,163	\$ 12,673,228	\$ 9,270,935	\$ 8,162,773

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			\$ 127,682,842	\$ 143,358,718	\$ 90,505,301	\$ 52,853,417	\$ 16,346,128
Total by Fund							
>	Sales Tax Road and Bridge Fund (LST)		55,561,294	61,161,608	48,408,767	12,752,841	12,253,334
>	Special Highway Improvement (Cash)		-	-	-	-	-
>	Capital Improvement (Cash)		14,768,987	15,151,493	11,134,941	4,016,552	2,581,245
>	Fire District Special (Cash)		96,494	96,494	28,555	67,939	-
>	Coroner - Grants (Cash)		-	-	-	-	-
>	Miscellaneous Grants (Cash)		-	-	-	-	-
>	Building & Equipment (Bond)		45,557,567	46,442,587	23,969,000	22,473,588	297,176
>	Streets Bridges & Other Construction (Bond)		11,698,500	12,414,097	6,964,038	5,450,059	1,214,372
>	Arena Construction (LST-A)		-	8,092,439	-	8,092,439	-
>	Fleet Management Building Improvement (Cash)		-	-	-	-	-
Total			\$ 127,682,842	\$ 143,358,718	\$ 90,505,301	\$ 52,853,417	\$ 16,346,128
Total by Project Type							
>	Facilities		55,923,048	64,331,053	30,761,013	33,570,040	2,839,232
>	Drainage		5,200,000	7,735,960	4,371,483	3,364,477	39,190
>	Roads		54,848,034	55,659,128	46,924,695	8,734,433	8,280,541
>	Bridges		11,711,760	15,632,577	8,448,111	7,184,467	5,187,166
Total			\$ 127,682,842	\$ 143,358,718	\$ 90,505,301	\$ 52,853,417	\$ 16,346,128

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 55-56 of this report. The *Statement of Net Position* presents information regarding the County's assets and liabilities, with the difference between the two reported as *net position*. The *Statement of Activities* presents information showing how net position changed during the reporting period. It is important to note that over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

- Total assets of the County exceeded liabilities by \$660.2 million, representing net position. Of this amount, \$114.4 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 (70.9%) 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 \$144.2 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 \$184.1 million, resulting in a \$39.9 million, or 6.4%, increase in net position since the first of the year.

Combined Financial Statements

Governmental funds are generally used to account for tax-supported activities. The focus of the County's combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 58 and 59) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 60 and 61) for the General Fund, Federal/State Assistance 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 64-83 of this report.

Proprietary funds of the County include Enterprise Funds and Internal Service Funds and the related financial statements include the *Statement of Net Position* and *Statement of Revenues, Expenses and Changes in Net Position* (pages 62 and 63). The County's single Enterprise Fund 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 80-83 of this report.

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

- Fund balances for the governmental funds totaled \$248.5 million, an increase of \$12.0 million since the end of 2015. The following table depicts the financial position at September 30 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund	September 30, 2015 Fund Balance	Change in Fund Balance
General	\$ 92,987,143	\$ 24,360,374
Fed/State Assistance	21,762,184	(1,500,812)
Public Building Commission	45,625,070	(4,907,896)
Debt Service	1,415,878	(228,890)
Debt Proceeds	39,577,865	(8,524,399)

- Governmental funds revenues were \$275.4 million for the period ending September 30, 2015, an increase of \$5.2 million compared to 2015. Property tax revenue was up \$3.2 million from the same time period last year. Intergovernmental revenues increased \$0.5 million and charges for services revenue increased \$4.1 million. Other revenues decreased \$3.8 million from 2014 to 2015.
- Governmental funds expenditures were \$264.7 million as of September 30, 2015, an increase of \$21.1 million from the same period last year. General government expenditures decreased \$4.4 million from the same period last year. Capital outlay expenditures were up \$2.5 million from last year. Economic development expenditures were up \$8.5 million from last year. Public safety expenditures increased \$1.9 million and cultural and recreation expenses increased \$5.3 million from last year. Debt service increased \$7.0 million from 2014 to 2015.
- The unrestricted fund balances of the governmental funds totaled \$99.0 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 \$45.6 million, a decrease of \$4.9 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 \$1.4 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 \$39.6 million, a decrease of \$8.5 million since the end of 2014.
- Net position of the Arena Fund (the County's only Enterprise Fund) totaled nearly \$166.1 million at September 30. It is important to note that net position totaling \$161.5 million are currently restricted since they represent capital assets (\$153.3 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, \$13.8 million is invested in capital assets and \$23.4 million represents unrestricted net position.

SEDGWICK COUNTY, KANSAS

Statement of Net Position

September 30, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash, including investments	\$ 186,338,969	\$ 4,521,823	\$ 190,860,792
Receivables, net	26,022,318	120,000	26,142,318
Due from other agencies	3,250,101	-	3,250,101
Inventories, at cost	791,345	-	791,345
Prepaid items	2,569,773	-	2,569,773
Restricted assets:			
Cash, including investments	78,877,769	8,217,798	87,095,567
Capital assets:			
Land and construction in progress	60,660,744	13,748,358	74,409,102
Other capital assets, net of depreciation	382,080,837	139,518,469	521,599,306
Total assets	740,591,856	166,126,448	906,718,304
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	2,385,447	-	2,385,447
Accrued interest payable	1,866,626	-	1,866,626
Noncurrent liabilities:			
Due within one year	7,618,276	-	7,618,276
Due in more than one year	234,791,857	-	234,791,857
Total liabilities	246,662,206	-	246,662,206
Deferred Inflows of Resources			
Deferred property tax receivable	813,695	-	813,695
Deferred notes receivable	118,833	-	118,833
Total deferred inflows of resources	932,528	-	932,528
Net Position			
Net investment in capital assets	315,074,723	-	315,074,723
Invested in capital assets	-	153,266,827	153,266,827
Restricted for:			
Capital improvements	12,295,116	-	12,295,116
Capital improvements and operations	-	8,217,798	8,217,798
Debt service	14,821,156	-	14,821,156
Federal/State assistance	14,964,498	-	14,964,498
Economic development	-	-	-
Equipment and technology improvements	1,113,595	-	1,113,595
Fire protection	7,414,322	-	7,414,322
Court operations	3,001,218	-	3,001,218
Other purposes	15,618,408	-	15,618,408
Unrestricted	109,797,695	4,641,823	114,439,518
Total net position	\$ 494,100,731	\$ 166,126,448	\$ 660,227,179

SEDGWICK COUNTY, KANSAS

Statement of Activities

For the Nine Months Ended September 30, 2015

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 33,669,416	\$ 15,461,656	\$ 2,006,858	\$ -
Public safety	102,140,792	16,831,476	11,957,234	-
Public works	22,479,348	1,815,713	9,252,574	1,107,210
Health and welfare	40,994,387	19,718,515	13,848,393	-
Culture and recreation	14,156,046	367,189	-	-
Economic development	19,344,804	217,322	6,346,996	-
Interest on long-term debt	7,063,139	-	-	-
Total governmental activities	<u>239,847,932</u>	<u>54,411,871</u>	<u>43,412,055</u>	<u>1,107,210</u>
Business-type activities:				
Arena	3,614,333	301,299	-	-
Total business-type activities	<u>3,614,333</u>	<u>301,299</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 243,462,265</u>	<u>\$ 54,713,170</u>	<u>\$ 43,412,055</u>	<u>\$ 1,107,210</u>

General revenues:
 Property taxes
 Sales taxes
 Other taxes
 Investment earnings
 Gain on sale of capital assets

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
\$ (16,200,902)	\$ -	\$ (16,200,902)
(73,352,082)	-	(73,352,082)
(10,303,851)	-	(10,303,851)
(7,427,479)	-	(7,427,479)
(13,788,857)	-	(13,788,857)
(12,780,486)	-	(12,780,486)
(7,063,139)	-	(7,063,139)
<u>(140,916,796)</u>	<u>-</u>	<u>(140,916,796)</u>
-	(3,313,034)	(3,313,034)
-	(3,313,034)	(3,313,034)
\$ (140,916,796)	\$ (3,313,034)	\$ (144,229,830)
154,612,947	-	154,612,947
21,023,139	-	21,023,139
2,218,719	-	2,218,719
4,898,724	-	4,898,724
1,381,960	-	1,381,960
<u>184,135,489</u>	<u>-</u>	<u>184,135,489</u>
43,218,693	(3,313,034)	39,905,659
<u>450,882,038</u>	<u>169,439,482</u>	<u>620,321,520</u>
\$ <u>494,100,731</u>	\$ <u>166,126,448</u>	\$ <u>660,227,179</u>

SEDGWICK COUNTY, KANSAS

Balance Sheet

Governmental Funds

September 30, 2015

(with comparative totals for September 30, 2014)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
Assets:			
Cash, including investments	\$ 79,114,970	\$ 22,273,914	\$ 954,932
Restricted investment	-	-	44,670,138
Advance receivable	5,952,188	-	-
Due from other funds	1,958,582	-	-
Due from other agencies	10,320	-	-
Accounts receivable	476,694	853,138	-
Property tax receivable	362,120	-	-
Sales tax receivable	2,402,113	-	-
Interest receivable	537,758	-	-
Prepaid items	2,569,773	-	-
Note receivable	936,044	-	7,448,687
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	97,504	-
Total assets	<u>\$ 94,320,562</u>	<u>\$ 23,224,556</u>	<u>\$ 53,073,757</u>
Liabilities:			
Accounts payable	\$ 971,299	\$ 712,324	\$ -
Due to other funds	-	-	-
Advance payable	-	-	-
Total liabilities	<u>971,299</u>	<u>712,324</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred property tax receivable	362,120	-	-
Unavailable revenue - accounts receivable	-	750,048	-
Deferred notes receivable	-	-	7,448,687
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	<u>362,120</u>	<u>750,048</u>	<u>7,448,687</u>
Fund balances:			
Nonspendable:			
Inventories	-	97,504	-
Advance receivable	5,952,188	-	-
Note receivable	936,044	-	-
Prepaid items	2,569,773	-	-
Restricted:			
General Government	-	-	-
Debt Service	-	-	954,932
Public Safety	-	3,691,850	-
Public Works	-	-	-
Health and Welfare	-	10,497,813	-
Culture and Recreation	-	-	-
Economic Development	-	1,969,294	44,670,138
Capital Outlay	-	-	-
Committed:			
Public Safety	-	697,129	-
Capital Outlay	-	-	-
Assigned:			
General Government	1,623,743	-	-
Public Safety	-	424,442	-
Public Works	-	-	-
Health and Welfare	-	4,364,553	-
Capital Outlay	-	-	-
Economic Development	-	19,599	-
Unassigned	81,905,395	-	-
Total fund balance	<u>92,987,143</u>	<u>21,762,184</u>	<u>45,625,070</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 94,320,562</u>	<u>\$ 23,224,556</u>	<u>\$ 53,073,757</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2015	2014
\$ 1,415,878	\$ -	\$ 57,951,498	\$ 161,711,192	\$ 178,667,079
-	34,207,631	-	78,877,769	40,736,129
-	-	-	5,952,188	6,105,799
-	7,328,816	-	9,287,398	5,390,429
-	-	3,239,781	3,250,101	174,024
-	-	3,145,305	4,475,137	2,614,356
126,107	-	325,468	813,695	3,502
-	-	2,402,113	4,804,226	4,183,582
-	-	-	537,758	507,420
-	-	-	2,569,773	2,652,146
-	-	-	8,384,731	4,462,127
5,121,765	-	-	5,121,765	6,571,760
1,884,596	-	-	1,884,596	1,918,033
-	-	490,737	588,241	840,898
<u>\$ 8,548,346</u>	<u>\$ 41,536,447</u>	<u>\$ 67,554,902</u>	<u>\$ 288,258,570</u>	<u>\$ 254,827,284</u>
\$ -	\$ -	\$ 417,280	\$ 2,100,903	\$ 1,561,966
-	1,958,582	7,328,816	9,287,398	5,390,429
-	-	5,952,188	5,952,188	6,105,799
-	1,958,582	13,698,284	17,340,489	13,058,194
126,107	-	325,468	813,695	3,502
-	-	6,385,086	7,135,134	2,168,542
-	-	-	7,448,687	3,526,083
7,006,361	-	-	7,006,361	8,489,793
<u>7,132,468</u>	<u>-</u>	<u>6,710,554</u>	<u>22,403,877</u>	<u>14,187,920</u>
-	-	490,737	588,241	840,898
-	-	-	5,952,188	6,105,799
-	-	-	936,044	936,044
-	-	-	2,569,773	2,652,146
-	-	1,834,385	1,834,385	1,654,317
1,415,878	34,207,631	25,790	36,604,231	41,684,393
-	-	13,280,283	16,972,133	18,208,901
-	-	5,908,203	5,908,203	5,347,372
-	-	2,056,994	12,554,807	2,043,750
-	-	54,238	54,238	30,195
-	-	1,280,740	47,920,172	1,349,054
-	5,370,234	12,295,116	17,665,350	33,267,058
-	-	4,690,758	5,387,887	4,129,264
-	-	4,185,884	4,185,884	5,401,252
-	-	-	1,623,743	1,714,831
-	-	-	424,442	393,774
-	-	277,113	277,113	299,422
-	-	-	4,364,553	15,441,299
-	-	8,094,639	8,094,639	6,931,833
-	-	-	19,599	-
-	-	(7,328,816)	74,576,579	73,849,568
<u>1,415,878</u>	<u>39,577,865</u>	<u>47,146,064</u>	<u>248,514,204</u>	<u>227,581,170</u>
<u>\$ 8,548,346</u>	<u>\$ 41,536,447</u>	<u>\$ 67,554,902</u>	<u>\$ 288,258,570</u>	<u>\$ 254,827,284</u>

SEDGWICK COUNTY, KANSAS

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

For the Nine Months Ended September 30, 2015

(with comparative totals for the nine months ended September 30, 2014)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
Revenues			
Property taxes	\$ 102,858,911	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	11,709,744	-	-
Special assessments	-	-	-
Other taxes	196,969	4,974	-
Intergovernmental	1,879,451	23,656,207	-
Charges for services	13,238,834	19,060,083	1,022,083
Uses of money and property	4,346,910	11,659	114,767
Fines and forfeits	37,112	135,883	-
Licenses and permits	62,261	-	-
Other	2,672,735	817,604	2,000,000
Total revenues	<u>137,002,927</u>	<u>43,686,410</u>	<u>3,136,850</u>
Expenditures			
Current:			
General government	22,905,078	238,338	-
Public safety	64,464,579	8,552,077	-
Public works	1,270,623	-	-
Health and welfare	6,165,387	33,207,186	-
Cultural and recreation	12,345,933	-	-
Economic development	2,674,345	4,313,275	5,433,187
Debt service:			
Principal	-	-	1,305,000
Interest and fiscal charges	-	-	1,306,559
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>109,825,945</u>	<u>46,310,876</u>	<u>8,044,746</u>
Excess (deficiency) of revenues over (under) expenditures	<u>27,176,982</u>	<u>(2,624,466)</u>	<u>(4,907,896)</u>
Other financing sources (uses)			
Transfers from other funds	-	1,192,040	-
Transfers to other funds	(4,198,568)	(68,386)	-
Proceeds from capital asset disposition	1,381,960	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>(2,816,608)</u>	<u>1,123,654</u>	<u>-</u>
Net change in fund balance	24,360,374	(1,500,812)	(4,907,896)
Fund balances, beginning of year	<u>68,626,769</u>	<u>23,262,996</u>	<u>50,532,966</u>
Fund balances, end of period	<u>\$ 92,987,143</u>	<u>\$ 21,762,184</u>	<u>\$ 45,625,070</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2015	2014
\$ 14,941,568	\$ -	\$ 36,812,468	\$ 154,612,947	\$ 151,421,030
-	-	1,957,710	1,957,710	2,026,485
-	-	9,313,395	21,023,139	20,026,221
1,107,210	-	-	1,107,210	1,611,220
-	-	59,066	261,009	445,537
84,796	-	9,181,942	34,802,396	34,273,224
624,371	-	16,836,269	50,781,640	46,645,839
-	425,341	47	4,898,724	3,927,960
-	-	-	172,995	181,113
-	-	27,316	89,577	73,543
-	-	156,008	5,646,347	9,490,317
<u>16,757,945</u>	<u>425,341</u>	<u>74,344,221</u>	<u>275,353,694</u>	<u>270,122,489</u>
-	1,950	3,363,039	26,508,405	30,937,659
-	-	29,321,139	102,337,795	100,478,472
-	-	8,557,004	9,827,627	10,128,054
-	-	4,098,688	43,471,261	42,816,901
-	-	3,620	12,349,553	7,052,360
-	-	5,780,680	18,201,487	9,653,680
14,005,000	5,785,000	510,487	21,605,487	15,989,155
5,455,851	1,164,437	47,412	7,974,259	6,323,915
-	-	-	-	259,878
-	-	22,446,574	22,446,574	19,947,529
<u>19,460,851</u>	<u>6,951,387</u>	<u>74,128,643</u>	<u>264,722,448</u>	<u>243,587,603</u>
<u>(2,702,906)</u>	<u>(6,526,046)</u>	<u>215,578</u>	<u>10,631,246</u>	<u>26,534,886</u>
2,474,016	-	3,714,671	7,380,727	7,575,467
-	(1,998,353)	(1,115,420)	(7,380,727)	(7,575,467)
-	-	-	1,381,960	-
-	-	-	-	1,271,190
<u>2,474,016</u>	<u>(1,998,353)</u>	<u>2,599,251</u>	<u>1,381,960</u>	<u>36,464,644</u>
(228,890)	(8,524,399)	2,814,829	12,013,206	62,999,530
<u>1,644,768</u>	<u>48,102,264</u>	<u>44,331,235</u>	<u>236,500,998</u>	<u>164,581,640</u>
<u>\$ 1,415,878</u>	<u>\$ 39,577,865</u>	<u>\$ 47,146,064</u>	<u>\$ 248,514,204</u>	<u>\$ 227,581,170</u>

SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds September 30, 2015

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Assets		
Current assets:		
Cash, including investments	\$ 4,521,823	\$ 24,627,778
Accounts receivable	120,000	410
Inventories, at cost	-	203,104
Restricted assets:		
Cash, including investments	8,217,798	-
Total current assets	12,859,621	24,831,292
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	28,788,791
Construction in progress	710,000	-
Less accumulated depreciation	(29,692,942)	(23,304,909)
Total capital assets (net of accumulated depreciation)	153,266,827	13,843,816
Total assets	\$ 166,126,448	\$ 38,675,108
Liabilities		
Current liabilities:		
Accounts payable	\$ -	\$ 284,544
Estimated claims costs payable	-	833,000
Total current liabilities	-	1,117,544
Noncurrent liabilities:		
Estimated claims costs payable	-	342,000
Total liabilities	-	1,459,544
Net position		
Investment in capital assets	153,266,827	13,843,816
Restricted for capital improvements and operations	8,217,798	-
Unrestricted	4,641,823	23,371,748
Total net position	166,126,448	37,215,564
Total liabilities and net position	\$ 166,126,448	\$ 38,675,108

SEDGWICK COUNTY, KANSAS

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

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Operating revenues:		
Charges for services	\$ 295,000	\$ 27,839,010
Other revenue	6,299	527,849
Total operating revenues	301,299	28,366,859
Operating expenses:		
Salaries and benefits	-	1,074,006
Contractual services	269,095	1,704,789
Utilities	-	51,017
Supplies and fuel	-	1,961,522
Administrative charges	-	133,314
Depreciation expense	3,345,238	2,026,815
Claims expense	-	17,247,398
Other expense	-	-
Total operating expenses	3,614,333	24,198,861
Operating income (loss)	(3,313,034)	4,167,998
Nonoperating revenues:		
Investment income	-	-
Gain (loss) on sale of assets	-	337,040
Total nonoperating revenues	-	337,040
Income (loss) before transfers	(3,313,034)	4,505,038
Transfers:		
Transfers from other funds	-	-
Change in net position	(3,313,034)	4,505,038
Net position, beginning of year	169,439,482	32,710,526
Net position, end of period	\$ 166,126,448	\$ 37,215,564

SEDGWICK COUNTY, KANSAS

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

(with comparative totals for September 30, 2014)

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2015	2014
Assets					
Cash, including investments	\$ 29,704,611	\$ 25,790	\$ 28,221,097	\$ 57,951,498	\$ 65,239,013
Due from other agencies	1,885	-	3,237,896	3,239,781	163,704
Accounts receivable	3,145,305	-	-	3,145,305	1,130,051
Property tax receivable	325,468	-	-	325,468	3,502
Sales tax receivable	-	-	2,402,113	2,402,113	2,358,024
Inventories, at cost	490,737	-	-	490,737	748,699
Total assets	\$ 33,668,006	\$ 25,790	\$ 33,861,106	\$ 67,554,902	\$ 69,642,993
Liabilities:					
Accounts payable	\$ 321,897	\$ -	\$ 95,383	\$ 417,280	\$ 458,882
Due to other funds	-	-	7,328,816	7,328,816	5,265,068
Advance payable	-	-	5,952,188	5,952,188	6,105,799
Total liabilities	321,897	-	13,376,387	13,698,284	11,829,749
Deferred Inflows of Resources:					
Deferred property tax receivable	325,468	-	-	325,468	3,502
Unavailable revenue - accounts receivable	3,147,190	-	3,237,896	6,385,086	1,293,755
Total deferred inflows of resources	3,472,658	-	3,237,896	6,710,554	1,297,257
Fund balances:					
Nonspendable:					
Inventories	490,737	-	-	490,737	748,699
Restricted:					
General Government	1,834,385	-	-	1,834,385	1,654,317
Debt Service	-	25,790	-	25,790	25,790
Public Safety	13,280,283	-	-	13,280,283	13,916,758
Public Works	5,908,203	-	-	5,908,203	5,347,372
Health and Welfare	2,056,994	-	-	2,056,994	1,982,688
Culture and Recreation	54,238	-	-	54,238	30,195
Economic Development	1,280,740	-	-	1,280,740	1,349,054
Capital Outlay	-	-	12,295,116	12,295,116	19,972,404
Committed:					
Public Safety	4,690,758	-	-	4,690,758	4,129,264
Capital Outlay	-	-	4,185,884	4,185,884	5,401,252
Assigned:					
Public Works	277,113	-	-	277,113	299,422
Capital Outlay	-	-	8,094,639	8,094,639	6,931,833
Unassigned	-	-	(7,328,816)	(7,328,816)	(5,273,061)
Total fund balance	29,873,451	25,790	17,246,823	47,146,064	56,515,987
Total liabilities, deferred inflows of resources and fund balances	\$ 33,668,006	\$ 25,790	\$ 33,861,106	\$ 67,554,902	\$ 69,642,993

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SEDGWICK COUNTY, KANSAS

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets				
Cash, including investments	\$ 1,280,740	\$ 1,393,674	\$ 4,729,082	\$ 794,809
Due from other agencies	-	-	-	-
Accounts receivable	-	-	3,145,305	-
Property tax receivable	83,170	24,141	22,284	19,380
Inventories, at cost	-	-	490,737	-
Total assets	\$ 1,363,910	\$ 1,417,815	\$ 8,387,408	\$ 814,189
Liabilities:				
Accounts payable	\$ -	\$ 20,179	\$ 38,324	\$ 153,586
Total liabilities	-	20,179	38,324	153,586
Deferred Inflows of Resources:				
Deferred property tax receivable	83,170	24,141	22,284	19,380
Unavailable revenue - accounts receivable	-	-	3,145,305	-
Total deferred inflows of resources	83,170	24,141	3,167,589	19,380
Fund balances:				
Nonspendable:				
Inventories	-	-	490,737	-
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,373,495	-	641,223
Culture and Recreation	-	-	-	-
Economic Development	1,280,740	-	-	-
Committed:				
Public Safety	-	-	4,690,758	-
Assigned:				
Public Works	-	-	-	-
Total fund balance	1,280,740	1,373,495	5,181,495	641,223
Total liabilities, deferred inflows of resources and fund balances	\$ 1,363,910	\$ 1,417,815	\$ 8,387,408	\$ 814,189

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 3,744,483	\$ 259,636	\$ 2,189,540	\$ 54,238	\$ 2,908,955	\$ 2,820,017
1,885	-	-	-	-	-
-	-	-	-	-	-
42,541	3,172	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,788,909</u>	<u>\$ 262,808</u>	<u>\$ 2,189,540</u>	<u>\$ 54,238</u>	<u>\$ 2,908,955</u>	<u>\$ 2,820,017</u>
\$ 5,315	\$ 146	\$ 2,882	\$ -	\$ 37,247	\$ 8,461
5,315	146	2,882	-	37,247	8,461
42,541	3,172	-	-	-	-
1,885	-	-	-	-	-
<u>44,426</u>	<u>3,172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,871,708	2,811,556
3,739,168	-	2,169,035	-	-	-
-	-	-	-	-	-
-	-	-	54,238	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	259,490	17,623	-	-	-
<u>3,739,168</u>	<u>259,490</u>	<u>2,186,658</u>	<u>54,238</u>	<u>2,871,708</u>	<u>2,811,556</u>
<u>\$ 3,788,909</u>	<u>\$ 262,808</u>	<u>\$ 2,189,540</u>	<u>\$ 54,238</u>	<u>\$ 2,908,955</u>	<u>\$ 2,820,017</u>

(Continued)

SEDGWICK COUNTY, KANSAS

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

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 42,276	\$ 551,244	\$ 147,386	\$ 35,311
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	<u>\$ 42,276</u>	<u>\$ 551,244</u>	<u>\$ 147,386</u>	<u>\$ 35,311</u>
Liabilities:				
Accounts payable	\$ -	\$ 22,991	\$ -	\$ -
Total liabilities	<u>-</u>	<u>22,991</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	-	528,253	-	-
Public Safety	-	-	147,386	35,311
Public Works	-	-	-	-
Health and Welfare	42,276	-	-	-
Culture and Recreation	-	-	-	-
Economic Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Total fund balance	<u>42,276</u>	<u>528,253</u>	<u>147,386</u>	<u>35,311</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 42,276</u>	<u>\$ 551,244</u>	<u>\$ 147,386</u>	<u>\$ 35,311</u>

Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2015	2014
\$ 1,113,683	\$ 7,423,867	\$ 23,133	\$ 192,537	\$ 29,704,611	\$ 28,999,226
-	-	-	-	1,885	1,897
-	-	-	-	3,145,305	1,130,051
-	130,780	-	-	325,468	3,502
-	-	-	-	490,737	748,699
<u>\$ 1,113,683</u>	<u>\$ 7,554,647</u>	<u>\$ 23,133</u>	<u>\$ 192,537</u>	<u>\$ 33,668,006</u>	<u>\$ 30,883,375</u>
\$ 88	\$ 32,678	\$ -	\$ -	\$ 321,897	\$ 290,156
88	32,678	-	-	321,897	290,156
-	130,780	-	-	325,468	3,502
-	-	-	-	3,147,190	1,131,948
-	130,780	-	-	3,472,658	1,135,450
-	-	-	-	490,737	748,699
1,113,595	-	-	192,537	1,834,385	1,654,317
-	7,391,189	23,133	-	13,280,283	13,916,758
-	-	-	-	5,908,203	5,347,372
-	-	-	-	2,056,994	1,982,688
-	-	-	-	54,238	30,195
-	-	-	-	1,280,740	1,349,054
-	-	-	-	4,690,758	4,129,264
-	-	-	-	277,113	299,422
<u>1,113,595</u>	<u>7,391,189</u>	<u>23,133</u>	<u>192,537</u>	<u>29,873,451</u>	<u>29,457,769</u>
<u>\$ 1,113,683</u>	<u>\$ 7,554,647</u>	<u>\$ 23,133</u>	<u>\$ 192,537</u>	<u>\$ 33,668,006</u>	<u>\$ 30,883,375</u>

SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2015
(with comparative totals for September 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	\$ -	\$ -	\$ 9,975,910	\$ 155,555
Due from other agencies	-	-	3,237,896	-
Sales tax receivable	-	-	2,402,113	-
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,615,919</u>	<u>\$ 155,555</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 82,907	\$ -
Due to other funds	6,140,631	1,188,185	-	-
Advance payable	-	-	-	-
Total liabilities	<u>6,140,631</u>	<u>1,188,185</u>	<u>82,907</u>	<u>-</u>
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	3,237,896	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>3,237,896</u>	<u>-</u>
Fund balances:				
Restricted:				
Capital Outlay	-	-	12,295,116	-
Committed:				
Capital Outlay	-	-	-	-
Assigned:				
Capital Outlay	-	-	-	155,555
Unassigned	(6,140,631)	(1,188,185)	-	-
Total fund balance	<u>(6,140,631)</u>	<u>(1,188,185)</u>	<u>12,295,116</u>	<u>155,555</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,615,919</u>	<u>\$ 155,555</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2015	2014
\$ 45,623	\$ 10,150,379	\$ 7,264,863	\$ 628,767	\$ 28,221,097	\$ 36,213,997
-	-	-	-	3,237,896	161,807
-	-	-	-	2,402,113	2,358,024
-	-	-	-	-	-
<u>\$ 45,623</u>	<u>\$ 10,150,379</u>	<u>\$ 7,264,863</u>	<u>\$ 628,767</u>	<u>\$ 33,861,106</u>	<u>\$ 38,733,828</u>
\$ -	\$ 12,307	\$ 169	\$ -	\$ 95,383	\$ 168,726
-	-	-	-	7,328,816	5,265,068
-	5,952,188	-	-	5,952,188	6,105,799
-	5,964,495	169	-	13,376,387	11,539,593
-	-	-	-	3,237,896	161,807
-	-	-	-	3,237,896	161,807
-	-	-	-	12,295,116	19,972,404
-	4,185,884	-	-	4,185,884	5,401,252
45,623	-	7,264,694	628,767	8,094,639	6,931,833
-	-	-	-	(7,328,816)	(5,273,061)
<u>45,623</u>	<u>4,185,884</u>	<u>7,264,694</u>	<u>628,767</u>	<u>17,246,823</u>	<u>27,032,428</u>
<u>\$ 45,623</u>	<u>\$ 10,150,379</u>	<u>\$ 7,264,863</u>	<u>\$ 628,767</u>	<u>\$ 33,861,106</u>	<u>\$ 38,733,828</u>

SEDGWICK COUNTY, KANSAS

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

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2015	2014
Revenues					
Property taxes	\$ 36,812,468	\$ -	\$ -	\$ 36,812,468	\$ 37,041,445
Emergency telephone services taxes	1,957,710	-	-	1,957,710	2,026,485
Sales taxes	-	-	9,313,395	9,313,395	9,081,169
Other taxes	59,066	-	-	59,066	63,618
Intergovernmental	6,351,330	-	2,830,612	9,181,942	7,165,103
Charges for services	16,836,204	-	65	16,836,269	16,106,380
Uses of money and property	47	-	-	47	109
Licenses and permits	27,316	-	-	27,316	26,126
Other	52,396	-	103,612	156,008	571,622
Total revenues	62,096,537	-	12,247,684	74,344,221	72,082,057
Expenditures					
Current:					
General government	3,363,039	-	-	3,363,039	3,368,207
Public safety	29,321,139	-	-	29,321,139	28,589,783
Public works	8,557,004	-	-	8,557,004	8,835,438
Health and welfare	4,098,688	-	-	4,098,688	4,276,902
Culture and recreation	3,620	-	-	3,620	-
Economic development	5,780,680	-	-	5,780,680	5,591,770
Debt service:					
Principal	510,487	-	-	510,487	494,155
Interest and fiscal charges	47,412	-	-	47,412	63,744
Capital outlay	-	-	22,446,574	22,446,574	19,947,529
Total expenditures	51,682,069	-	22,446,574	74,128,643	71,167,528
Excess (deficiency) of revenues over (under) expenditures	10,414,468	-	(10,198,890)	215,578	914,529
Other financing sources (uses)					
Transfers from other funds	-	-	3,714,671	3,714,671	3,658,654
Transfers to other funds	(227,047)	-	(888,373)	(1,115,420)	(352,663)
Proceeds from capital lease	-	-	-	-	1,271,190
Total other financing sources (uses)	(227,047)	-	2,826,298	2,599,251	4,577,181
Net change in fund balances	10,187,421	-	(7,372,592)	2,814,829	5,491,710
Fund balances, beginning of year	19,686,030	25,790	24,619,415	44,331,235	51,024,277
Fund balances, end of period	\$ 29,873,451	\$ 25,790	\$ 17,246,823	\$ 47,146,064	\$ 56,515,987

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SEDGWICK COUNTY, KANSAS

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 7,051,920	\$ 2,861,700	\$ 2,778,618	\$ 2,362,289
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	130,834	-	-
Charges for services	-	-	10,678,453	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	2,141	-
Total revenues	<u>7,051,920</u>	<u>2,992,534</u>	<u>13,459,212</u>	<u>2,362,289</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	12,115,613	-
Public works	-	-	-	-
Health and welfare	-	2,305,795	-	1,792,893
Culture and recreation	-	-	-	-
Economic development	5,780,680	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>5,780,680</u>	<u>2,305,795</u>	<u>12,115,613</u>	<u>1,792,893</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,271,240</u>	<u>686,739</u>	<u>1,343,599</u>	<u>569,396</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	1,271,240	686,739	1,343,599	382,349
Fund balances, beginning of year	<u>9,500</u>	<u>686,756</u>	<u>3,837,896</u>	<u>258,874</u>
Fund balances, end of period	<u>\$ 1,280,740</u>	<u>\$ 1,373,495</u>	<u>\$ 5,181,495</u>	<u>\$ 641,223</u>

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 5,189,461	\$ 382,807	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,957,710	-
-	-	-	22,159	-	-
3,245,489	-	-	-	-	2,942,632
22,852	56,305	1,657,139	-	-	707,416
-	-	-	-	-	-
5,005	-	17,591	-	-	-
12,695	-	32	-	149	-
<u>8,475,502</u>	<u>439,112</u>	<u>1,674,762</u>	<u>22,159</u>	<u>1,957,859</u>	<u>3,650,048</u>
-	-	-	-	-	-
-	-	-	-	1,764,389	3,852,342
7,101,940	384,131	1,070,933	-	-	-
-	-	-	3,620	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,101,940</u>	<u>384,131</u>	<u>1,070,933</u>	<u>3,620</u>	<u>1,764,389</u>	<u>3,852,342</u>
<u>1,373,562</u>	<u>54,981</u>	<u>603,829</u>	<u>18,539</u>	<u>193,470</u>	<u>(202,294)</u>
(40,000)	-	-	-	-	-
(40,000)	-	-	-	-	-
1,333,562	54,981	603,829	18,539	193,470	(202,294)
<u>2,405,606</u>	<u>204,509</u>	<u>1,582,829</u>	<u>35,699</u>	<u>2,678,238</u>	<u>3,013,850</u>
<u>\$ 3,739,168</u>	<u>\$ 259,490</u>	<u>\$ 2,186,658</u>	<u>\$ 54,238</u>	<u>\$ 2,871,708</u>	<u>\$ 2,811,556</u>

SEDGWICK COUNTY, KANSAS

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

Nonmajor Special Revenue Funds

For the Nine Months Ended September 30, 2015

(with comparative totals for the nine months ended September 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	36,907	-	-	-
Intergovernmental	-	32,375	-	-
Charges for services	-	2,997,946	5,213	22,855
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	497	-	-
Total revenues	<u>36,907</u>	<u>3,030,818</u>	<u>5,213</u>	<u>22,855</u>
Expenditures				
Current:				
General government	-	2,810,793	-	-
Public safety	-	-	165	26,504
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>2,810,793</u>	<u>165</u>	<u>26,504</u>
Excess (deficiency) of revenues over (under) expenditures	<u>36,907</u>	<u>220,025</u>	<u>5,048</u>	<u>(3,649)</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	36,907	220,025	5,048	(3,649)
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>\$ 42,276</u>	<u>\$ 528,253</u>	<u>\$ 147,386</u>	<u>\$ 35,311</u>

Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2015	2014
\$ -	\$ 16,185,673	\$ -	\$ -	\$ 36,812,468	\$ 37,041,445
-	-	-	-	1,957,710	2,026,485
-	-	-	-	59,066	63,618
-	-	-	-	6,351,330	6,322,596
673,870	14,155	-	-	16,836,204	16,106,380
47	-	-	-	47	109
-	4,720	-	-	27,316	26,126
-	25,882	11,000	-	52,396	444,460
<u>673,917</u>	<u>16,230,430</u>	<u>11,000</u>	<u>-</u>	<u>62,096,537</u>	<u>62,031,219</u>
552,246	-	-	-	3,363,039	3,368,207
-	11,562,126	-	-	29,321,139	28,589,783
-	-	-	-	8,557,004	8,835,438
-	-	-	-	4,098,688	4,276,902
-	-	-	-	3,620	-
-	-	-	-	5,780,680	5,591,770
-	510,487	-	-	510,487	494,155
-	47,412	-	-	47,412	63,744
<u>552,246</u>	<u>12,120,025</u>	<u>-</u>	<u>-</u>	<u>51,682,069</u>	<u>51,219,999</u>
<u>121,671</u>	<u>4,110,405</u>	<u>11,000</u>	<u>-</u>	<u>10,414,468</u>	<u>10,811,220</u>
-	-	-	-	(227,047)	(352,663)
-	-	-	-	(227,047)	(352,663)
121,671	4,110,405	11,000	-	10,187,421	10,458,557
<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>\$ 1,113,595</u>	<u>\$ 7,391,189</u>	<u>\$ 23,133</u>	<u>\$ 192,537</u>	<u>\$ 29,873,451</u>	<u>\$ 29,457,769</u>

SEDGWICK COUNTY, KANSAS

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

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 9,313,395	\$ -
Intergovernmental	-	-	2,830,612	-
Charges for services	-	-	65	-
Uses of money and property	-	-	-	-
Other revenue	23,122	-	760	-
Total revenues	23,122	-	12,144,832	-
Expenditures				
Capital outlay	315,021	1,214,372	17,507,451	-
Total expenditures	315,021	1,214,372	17,507,451	-
(Deficiency) of revenues (under) expenditures	(291,899)	(1,214,372)	(5,362,619)	-
Other financing sources (uses)				
Transfers from other funds	384,189	338,322	-	-
Transfers to other funds	-	-	-	-
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	384,189	338,322	-	-
Net change in fund balances	92,290	(876,050)	(5,362,619)	-
Fund balances (deficits), beginning of year	(6,232,921)	(312,135)	17,657,735	155,555
Fund balances (deficits), end of period	\$ (6,140,631)	\$ (1,188,185)	\$ 12,295,116	\$ 155,555

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2015	2014
\$ -	\$ -	\$ -	\$ -	\$ 9,313,395	\$ 9,081,169
-	-	-	-	2,830,612	842,507
-	-	-	-	65	-
-	-	-	-	-	-
-	79,730	-	-	103,612	127,162
-	79,730	-	-	12,247,684	10,050,838
-	2,703,421	706,309	-	22,446,574	19,947,529
-	2,703,421	706,309	-	22,446,574	19,947,529
-	(2,623,691)	(706,309)	-	(10,198,890)	(9,896,691)
-	2,992,160	-	-	3,714,671	3,658,654
-	(888,373)	-	-	(888,373)	-
-	-	-	-	-	1,271,190
-	2,103,787	-	-	2,826,298	4,929,844
-	(519,904)	(706,309)	-	(7,372,592)	(4,966,847)
45,623	4,705,788	7,971,003	628,767	24,619,415	31,999,275
<u>\$ 45,623</u>	<u>\$ 4,185,884</u>	<u>\$ 7,264,694</u>	<u>\$ 628,767</u>	<u>\$ 17,246,823</u>	<u>\$ 27,032,428</u>

SEDGWICK COUNTY, KANSAS

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

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
Assets			
Current assets:			
Cash, including investments	\$ 10,150,843	\$ 9,220,297	\$ 4,018,803
Accounts receivable	410	-	-
Inventories, at cost	203,104	-	-
Total current assets	<u>10,354,357</u>	<u>9,220,297</u>	<u>4,018,803</u>
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	28,554,302	-	-
Less accumulated depreciation	(23,213,547)	-	-
Total capital assets (net of accumulated depreciation)	<u>13,700,689</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 24,055,046</u>	<u>\$ 9,220,297</u>	<u>\$ 4,018,803</u>
Liabilities			
Current liabilities:			
Accounts payable	\$ 139,283	\$ -	\$ 12,130
Estimated claims costs payable	-	-	833,000
Total current liabilities	<u>139,283</u>	<u>-</u>	<u>845,130</u>
Noncurrent liabilities:			
Estimated claims costs payable	-	-	342,000
Total liabilities	<u>139,283</u>	<u>-</u>	<u>1,187,130</u>
Net position			
Investment in capital assets	13,700,689	-	-
Unrestricted	10,215,074	9,220,297	2,831,673
Total net position	<u>23,915,763</u>	<u>9,220,297</u>	<u>2,831,673</u>
Total liabilities and net position	<u>\$ 24,055,046</u>	<u>\$ 9,220,297</u>	<u>\$ 4,018,803</u>

Risk Management Reserve	Totals	
	2015	2014
\$ 1,237,835	\$ 24,627,778	\$ 18,496,798
-	410	-
-	203,104	410,936
<u>1,237,835</u>	<u>24,831,292</u>	<u>18,907,734</u>
-	40,580	-
-	8,319,354	8,303,571
234,489	28,788,791	30,950,531
(91,362)	(23,304,909)	(25,328,632)
<u>143,127</u>	<u>13,843,816</u>	<u>13,925,470</u>
<u>\$ 1,380,962</u>	<u>\$ 38,675,108</u>	<u>\$ 32,833,204</u>
\$ 133,131	\$ 284,544	\$ 98,415
-	833,000	852,000
<u>133,131</u>	<u>1,117,544</u>	<u>950,415</u>
-	342,000	289,000
<u>133,131</u>	<u>1,459,544</u>	<u>1,239,415</u>
143,127	13,843,816	13,925,470
<u>1,104,704</u>	<u>23,371,748</u>	<u>17,668,319</u>
<u>1,247,831</u>	<u>37,215,564</u>	<u>31,593,789</u>
<u>\$ 1,380,962</u>	<u>\$ 38,675,108</u>	<u>\$ 32,833,204</u>

SEDGWICK COUNTY, KANSAS

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

For the Nine Months Ended September 30, 2015

(with comparative totals for the nine months ended September 30, 2014)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	\$ 5,553,469	\$ 20,785,660	\$ 1,499,881
Other revenue	51,630	355,744	9,691
Total operating revenues	<u>5,605,099</u>	<u>21,141,404</u>	<u>1,509,572</u>
Operating expenses:			
Salaries and benefits	691,262	95,557	130,550
Contractual services	261,057	783,991	117,679
Utilities	51,017	-	-
Supplies and fuel	1,954,288	3,950	365
Administrative charges	133,314	-	-
Depreciation	2,001,868	-	-
Claims expense	-	16,032,114	852,647
Total operating expenses	<u>5,092,806</u>	<u>16,915,612</u>	<u>1,101,241</u>
Operating income (loss)	<u>512,293</u>	<u>4,225,792</u>	<u>408,331</u>
Nonoperating revenues:			
Investment income	-	-	-
Gain (loss) on sale of assets	337,040	-	-
Total nonoperating revenues	<u>337,040</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	849,333	4,225,792	408,331
Transfers			
Transfers from other funds	-	-	-
Change in net position	849,333	4,225,792	408,331
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>\$ 23,915,763</u>	<u>\$ 9,220,297</u>	<u>\$ 2,831,673</u>

Risk Management Reserve	Totals	
	2015	2014
\$ -	\$ 27,839,010	\$ 29,386,736
110,784	527,849	558,571
<u>110,784</u>	<u>28,366,859</u>	<u>29,945,307</u>
156,637	1,074,006	1,038,617
542,062	1,704,789	941,613
-	51,017	50,630
2,919	1,961,522	2,459,754
-	133,314	149,873
24,947	2,026,815	2,027,192
<u>362,637</u>	<u>17,247,398</u>	<u>23,693,170</u>
<u>1,089,202</u>	<u>24,198,861</u>	<u>30,360,849</u>
<u>(978,418)</u>	<u>4,167,998</u>	<u>(415,542)</u>
-	-	-
<u>-</u>	<u>337,040</u>	<u>176,502</u>
<u>-</u>	<u>337,040</u>	<u>176,502</u>
(978,418)	4,505,038	(239,040)
-	-	-
<u>(978,418)</u>	<u>4,505,038</u>	<u>(239,040)</u>
<u>2,226,249</u>	<u>32,710,526</u>	<u>31,832,829</u>
<u>\$ 1,247,831</u>	<u>\$ 37,215,564</u>	<u>\$ 31,593,789</u>