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# Executive Summary

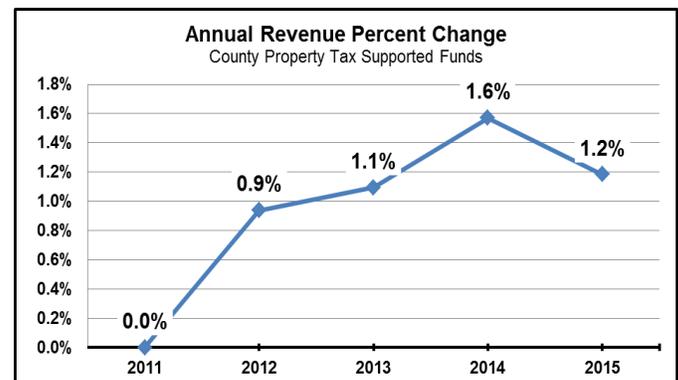
At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of fiscal year 2015 ending December 31, 2015. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the County's auditors at a later date.

The first section of the report outlines financial information on a budgetary basis for applicable fund types, including comparisons of year-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 continue to be 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 fourth quarter of 2015 compared to the same time period in 2014. The County ended 2015 with an operating surplus of \$0.6 million in property-tax-supported funds. Increased revenues over 2014 were recorded in several categories, including current property taxes (\$1.7 million), charges for service (\$1.1 million) and retail sales and use tax (\$0.9 million). Increased expenditures in personnel (\$2.8 million) and contractual services (\$2.8 million) were partially offset by reduced debt service costs (\$0.7 million) and commodities (\$0.2 million). The increase in contractual services is due primarily to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to help fund a capital project and is partially offset by a decrease of \$0.6 million in departmental fleet charges due to lower fuel prices. Additional decreases in contractual services were the result of decreased professional and technical services (\$0.9 million) and utilities (\$0.3 million).



Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2014.

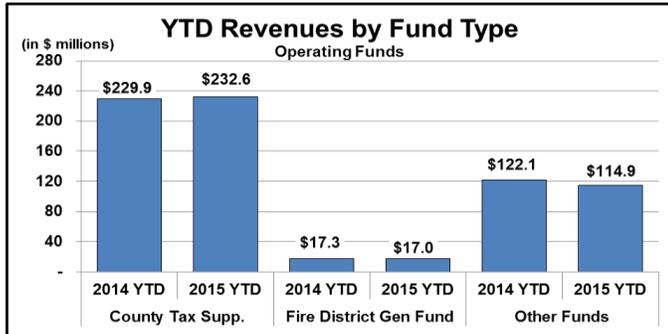
- **Revenues totaled \$232.6 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$2.7 million (1.2 percent) compared to 2014.
- **Expenditures totaled \$232.0 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$4.8 million (2.1 percent) compared to 2014.
- **For all County property-tax-supported funds, ending balances increased by \$0.6 million.** The year-end General Fund balance decreased by \$1.5 million, due primarily to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to help fund a capital project.

In 2015, the County continued to maintain a strong financial condition. Expected results were realized in our property-tax-supported funds. Both revenues and expenditures exceeded 2014 amounts. Revenue collections in many key areas, including current property taxes, motor vehicle taxes and retail sales and use taxes, grew over 2014 collections. Expenditure increases in personnel and contractual services were offset by reduced debt service costs and a decrease in commodities.

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 fourth quarter of 2015 decreased \$5.0 million compared to last year. In County property-tax-supported funds, collections increased 1.2 percent, or \$2.7 million, compared to 2014.



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

County property-tax-supported funds revenue collections increased \$2.7 million compared to 2014. Increases of \$1.7 million in current property taxes, \$1.3 million in other revenue, and \$1.1 million in charges for service were offset by decreases in intergovernmental revenue (\$0.9 million) and miscellaneous revenue (\$0.8 million). The increase in other revenue is due to one-time proceeds from the sale of Furley lands. 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 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 revenue for the mortgage backed securities program compared to 2014.

Fire District 1 revenue comes primarily from property taxes. For 2015, revenue collections of \$17.0 million were slightly lower than 2014, which totaled \$17.3 million. The decrease is primarily related to the timing of payments for fire protection agreements in 2014.

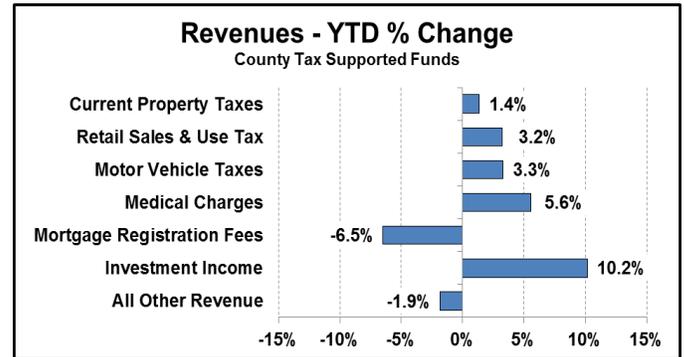
All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through 2015, all other County operating fund revenue decreased 6.0 percent (\$7.2 million) compared to 2014. The most significant decrease was recorded in the reimbursements revenue group (\$8.4 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-over-year revenue collections.

Additionally, revenue received in the Health/Dental Insurance Fund decreased \$1.5 million compared to 2014 due to the timing of payroll postings. 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 \$3.6 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.

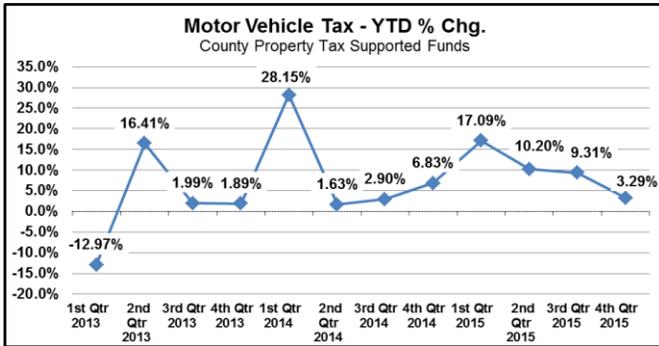
**Key Revenues – Property Tax Supported Funds**



Current property tax collections for 2015 increased \$1.7 million (1.4 percent) when compared to 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 \$0.9 million (3.2 percent). Receipts in 10 of 12 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 \$0.6 million (3.3 percent) during 2015 compared to 2014. Details about this revenue source are shown in the graph on the next page.



Medical charges are primarily collected for the operation of EMS. During 2015, collections increased \$0.8 million (5.6 percent) compared to 2014.

Mortgage registration fees decreased by \$0.4 million (6.5 percent) versus 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.

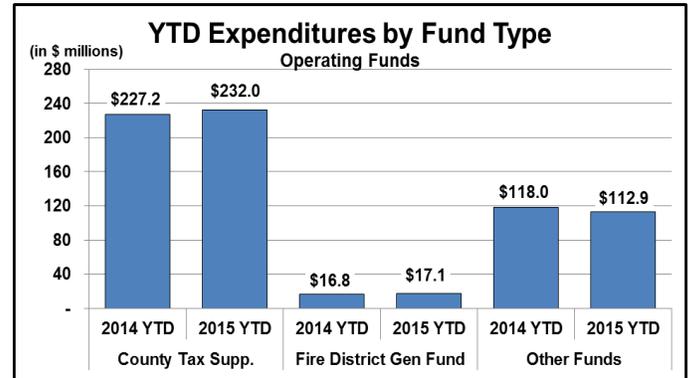
Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. During 2015, an investment income increase of \$0.1 million represented a 10.2 percent increase compared to 2014. Total investment income received in 2015 was \$1.4 million.

All other revenue collections decreased \$0.7 million (1.9 percent) compared to 2014.

**Expenditure Highlights:**

Total expenditures for all operating funds increased \$0.3 million (0.1 percent) compared to 2014. For all County property-tax-supported funds, expenditures increased \$4.8 million (2.1 percent). Increases were recorded in personnel (\$2.8 million) and contractual services (\$2.8 million), but were slightly offset by a decrease in debt service payments (\$0.7 million) and commodities (\$0.2 million). The increase in personnel is attributable to an increase in salaries and wages (\$1.4 million), employer retirement contributions (\$1.0 million) and overtime (\$0.4 million). Increases in these categories were partially offset by a decrease in health and life insurance premiums (\$0.3 million) in 2015 compared to 2014. The increase in contractual services is largely due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to help fund a capital project. Increases in contractual expenditures were partially offset by a decrease of \$0.6 million in departmental fleet charges

due to lower fuel prices. Additional decreases in contractual services were the result of decreased professional and technical services (\$0.9 million) and utilities (\$0.3 million).



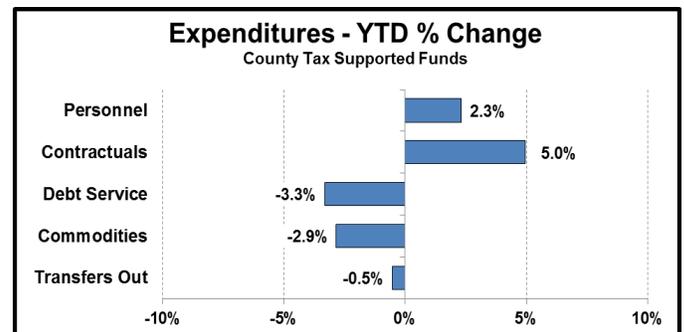
**Year-to-date (YTD) Expenditures by Fund Type**

County property-tax-supported funds expenditures increased \$4.8 million (2.1 percent) compared to 2014. The increase is partially due to a one-time payment to the Sedgwick County Zoo to fund a capital project (\$5.3 million).

Fire District 1 expenditures increased \$0.3 million (1.7 percent) compared to 2014.

All other operating funds expenditures decreased \$5.1 million (4.3 percent) compared to 2014. This is largely attributable to a \$5.0 million decrease in the Health/Dental Insurance Fund, a result of the County shifting to a self-funded employee health insurance model effective January 1, 2015.

**Key Expenditures — Property Tax Supported Funds**



Personnel expenditures increased \$2.8 million (2.3 percent) in 2015. Increases in salaries and wages (\$1.4 million), employer retirement contributions (\$1.0 million) and overtime (\$0.4 million) accounted for the majority of the overall increase. Increases in these

categories were offset by decreases in health and life insurance premium costs (\$0.3 million).

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
<b>KPERS - Retirement Rates</b>					
	7.74%	8.34%	8.94%	9.69%	10.41%
<b>KP&amp;F - Retirement Rates</b>					
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 \$2.8 million (5.0 percent) in 2015. The increase is due primarily to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to help fund a capital project and is partially offset by a decrease of \$0.6 million in departmental fleet charges due to lower fuel prices. Additional decreases were the result of decreased financial professional services (\$0.5 million), other professional services (\$0.4 million) and utilities (\$0.3 million).

Debt payments decreased \$0.7 million (3.3 percent) compared to 2014.

Commodities expenditures decreased \$0.2 million (2.9 percent) compared to 2014.

Capital Improvement expenditures activity decreased a nominal amount (\$5,806) in 2015 versus 2014.

Equipment expenditures are represented in the capital outlay category. Total equipment expenditures in 2014 totaled \$154,165. In 2015, expenses were \$301,440.

Transfers to other funds to other funds decreased \$0.1 million (0.5 percent) in 2015 compared to 2014.

*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

### Operating Funds By Fund Type (Budgetary Basis)

#### Special Revenue Funds

	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	Total Operating Funds
<b>Revenues</b>							
Property taxes	\$ 93,713,901	\$ 13,691,165	\$ 18,696,866	\$ 15,015,110	\$ (3)	\$ -	\$ 141,117,038
Motor vehicle taxes	13,070,305	1,791,630	2,755,207	1,654,789	-	-	19,271,931
Local retail sales & use tax	28,447,557	-	-	-	-	-	28,447,557
All other taxes	262,829	1,108,008	0	0	2,718,124	-	4,088,961
Licenses & permits	68,441	-	6,305	5,475	57,618	-	137,839
Intergovernmental	2,486,936	84,796	4,588,005	-	37,190,979	-	44,350,716
Charges for services	17,430,942	638,371	14,946,621	316,648	30,819,563	38,454,366	102,606,511
Fines & forfeitures	45,115	-	-	-	167,054	-	212,168
Miscellaneous	3,855,167	3,818	19,261	22,319	290,099	775,662	4,966,325
Reimbursements	5,183,494	-	6,250	7,817	666,655	392,950	6,257,166
Uses of money & property	4,619,663	-	-	3,278	15,779	7,476	4,646,196
Transfers in & other proceeds	1,425,631	3,612,646	74,772	-	2,525,246	1,408,005	9,046,300
<b>Total</b>	<b>170,609,981</b>	<b>20,930,433</b>	<b>41,093,286</b>	<b>17,025,436</b>	<b>74,451,114</b>	<b>41,038,459</b>	<b>365,148,709</b>
<b>Expenditures</b>							
Personnel	104,220,431	-	21,217,576	13,818,505	42,666,374	1,502,151	183,425,037
Contractual	42,596,904	1,725	17,355,959	1,640,388	31,443,386	28,611,713	121,650,075
Debt Service	-	19,459,126	-	789,415	-	-	20,248,541
Commodities	5,326,346	-	1,392,087	634,737	2,331,114	2,769,584	12,453,869
Capital improvements	1,462	-	-	-	19,757	710,000	731,220
Capital outlay	301,440	-	-	152,257	58,470	3,030,977	3,543,146
Transfers to other funds	19,661,132	-	469,732	45,000	906,796	-	21,082,660
<b>Total</b>	<b>172,107,716</b>	<b>19,460,851</b>	<b>40,435,354</b>	<b>17,080,302</b>	<b>77,425,898</b>	<b>36,624,425</b>	<b>363,134,548</b>
<b>Net change in fund balance</b>	<b>(1,497,735)</b>	<b>1,469,581</b>	<b>657,932</b>	<b>(54,866)</b>	<b>(2,974,784)</b>	<b>4,414,034</b>	<b>2,014,161</b>
<b>Actual beginning fund balance</b>	<b>64,504,393</b>	<b>1,650,393</b>	<b>7,043,684</b>	<b>3,271,925</b>	<b>29,623,064</b>	<b>30,246,481</b>	<b>136,339,939</b>
<b>Ending Fund Balance</b>	<b>\$ 63,006,658</b>	<b>\$ 3,119,974</b>	<b>\$ 7,701,616</b>	<b>\$ 3,217,059</b>	<b>\$ 26,648,279</b>	<b>\$ 34,660,514</b>	<b>\$ 138,354,101</b>

### Year-End Fund Balance:

As illustrated in the table above, the County's cumulative expenses in operating funds were less than the County's cumulative revenues in 2015. The organization's 2015 cumulative net operating income was \$2.0 million on a budgetary basis.

**General Fund:** Expenditures exceeded revenues by \$1.5 million in 2015 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 exceeded expenditures by \$1.5 million at year-end. This resulted in an ending fund balance of \$3.1 million.

**Special Revenue Funds–Property Tax Supported:** Revenues exceeded expenditures by \$0.7 million at year-end, resulting in a cumulative ending balance of \$7.7 million in these funds.

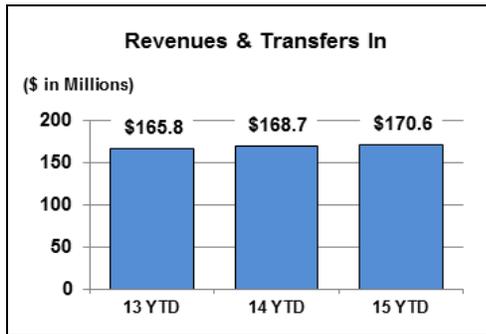
**Fire District 1:** Expenditures exceeded revenues by \$0.1 million at year-end.

**Special Revenue Funds–Non Property Tax Supported:** Expenditures exceeded revenues by \$3.0 million in 2015. The cumulative ending fund balance was \$26.6 million in these funds.

**Enterprise and Internal Service Funds:** These funds added \$4.4 million to the fund balance in 2015. This is largely attributable to a \$3.7 million operating income in the Health/Dental Insurance Fund, a result of the County shifting to a self-funded employee health insurance model effective January 1, 2015. This resulted in a combined fund balance of \$34.7 million in these funds.

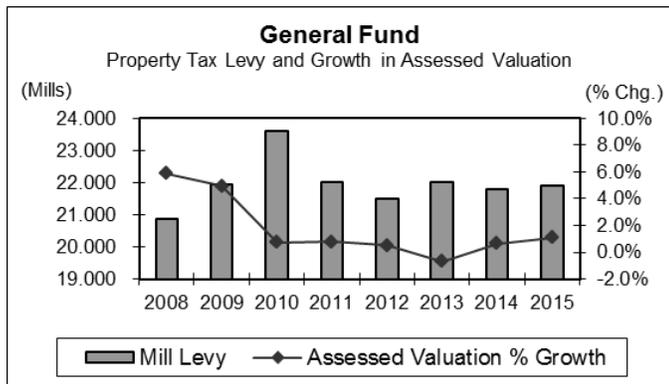
# General Fund

## Major Revenues



**Total revenues** in the General Fund through 2015 totaled \$170.6 million, an increase of \$1.9 million (1.2 percent) compared to 2014. The increase in revenue is largely attributable to increases in the collection of current property taxes (\$1.4 million), sales and use taxes (\$0.9 million), collection of motor vehicle taxes (\$0.3 million), and the proceeds from the one-time sale of land at Furley (\$1.4 million).

The increases are partially offset by decreases in intergovernmental revenue (\$0.7 million) and miscellaneous revenue (\$0.7 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 May 2014 for the mortgage backed securities program compared to 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 2015, \$91.5 million in current property taxes had been collected, an increase of \$1.4 million compared to the previous year.

**Local retail sales and use tax** collections in 2015 were \$0.9 million greater as compared to 2014. Collections in ten of twelve months of 2015 exceeded collections compared to 2014. 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%
October	2,290,640	2,361,582	3.10%
November	2,311,723	2,396,775	3.68%
December	2,170,735	2,348,240	8.18%
<b>Total</b>	<b>27,553,006</b>	<b>28,447,557</b>	<b>3.25%</b>

**Motor vehicle tax** collections were at \$13.1 million, approximately \$0.3 million greater than in 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.

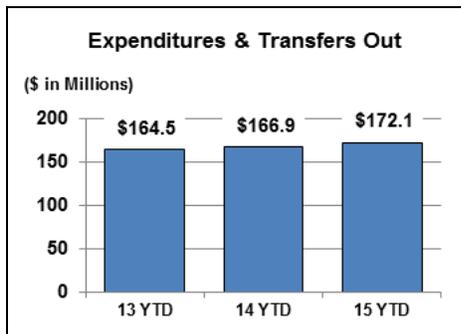
**Intergovernmental** revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with the Juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation. Receipts in this category totaled \$2.5 million, which was \$0.7 million less than 2014. The decrease was largely attributable to Kansas Department of Corrections—Juvenile Services funding no longer received after the closure of the Judge Riddell 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 \$17.4 million collected during 2015 was \$50,083 more than what was collected in 2014.

**Investment income** revenue, reflected in the use of money and property category, decreased \$0.1 million. During 2015, Sedgwick County collected a total of approximately \$4.6 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 2015, \$1.4 million of revenue has been captured in this category related to the sale of land at Furley, compared to \$0.2 million in 2014.

### Major Expenditures



Actual year-to-date expenditures for 2015 increased \$5.2 million compared to 2014. Increases recorded in contractual services (\$3.5 million) and personnel (\$2.0 million) were slightly offset by a decrease in commodities (\$0.2 million).

**Personnel** costs were 2.0 percent higher (\$2.0 million) than 2014. Several categories contributed to the overall increase, including salaries and wages (\$0.9 million), employer retirement contributions (\$0.8 million) and overtime (\$0.5 million).

The personnel increase was partially offset by a decrease in health and life insurance premiums (\$0.3 million).

Within the General Fund, the County has experienced significant retirement rate increases to support Sheriff's employees. In addition, increased costs are the result of significant overtime in the Sheriff's Department due to position vacancies in the Adult Detention Facility along with legislative requirements that have resulted in mandatory overtime for commissioned staff.

General Fund Detailed Personnel Expenditures				
Category	Year-End Comparison			% Change
	2014	2015		
Salaries and Wages	\$ 68,368,573	\$ 69,271,264		1.32%
Overtime	3,226,254	3,681,844		14.12%
Tuition Reimb.	33,024	31,447		-4.78%
Allowances	45,601	43,132		-5.42%
FICA - OASDI	4,313,219	4,401,926		2.06%
FICA - HI	1,016,358	1,037,717		2.10%
Health/Dental Ins.	15,156,056	14,903,002		-1.67%
Retirement	8,345,102	9,141,487		9.54%
Workers' Comp.	1,063,149	1,090,968		2.62%
Relocation Expenses	2,400	-		-100.00%
Unemployment Tax	217,992	138,809		-36.32%
Vac. Sell as Wages	111,202	122,331		10.01%
Vac. Sell as Benefits	129,172	125,837		-2.58%
Wireless Allowance	109,439	109,846		0.37%
Flex Spending Contr.	72,506	66,298		-8.56%
Call Back/On Call	22,216	54,522		145.42%
<b>Total</b>	<b>\$ 102,232,262</b>	<b>\$ 104,220,431</b>		<b>1.94%</b>

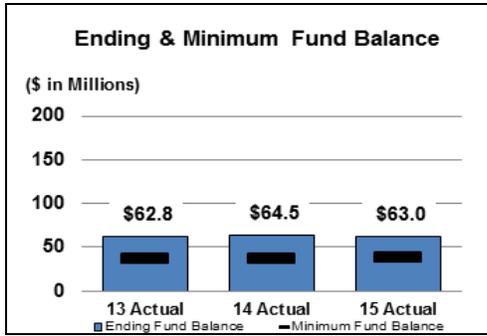
**Contractual services** expenditures were \$42.6 million in 2015, which was \$3.5 million (9.0 percent) greater than 2014. The increase is due largely to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to fund a capital project, offset by a decrease of \$0.3 million in departmental fleet 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 were budgeted at \$20.7 million for 2015.

**Commodity** expenditures at the end of 2015 were \$5.3 million, which was \$0.3 million less compared to 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 2015, transfers decreased \$0.2 million (1.0 percent) compared to 2014.

## General Fund Ending Balance

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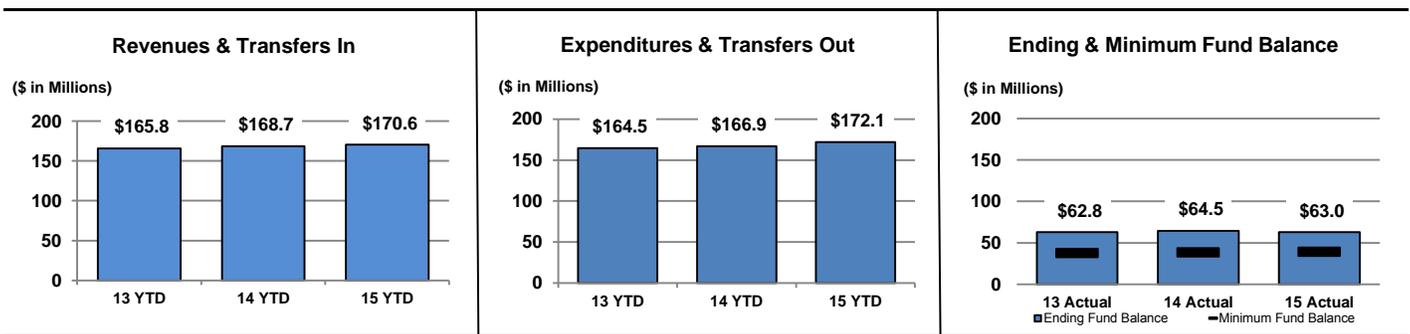
The General Fund 2015 beginning budgetary fund balance of \$64.5 million decreased by \$1.3 million at the end of 2015, primarily due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to fund a capital project, offset by significant one-time revenues related to the sale of lands at Furley and the mortgage rebate program. Expenditures within the fund outpaced 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 for 2015 increased \$1.9 million when compared to the same time period in 2014. The most significant increases occurred in current property taxes (\$1.4 million), other revenue (\$1.2 million), and local retail sales and use taxes (\$0.9 million). The increase in other revenue is due to proceeds from the sell of Furley lands. Increases were offset by decreases in miscellaneous revenue (\$0.7 million) due to revenue received in April 2014 for the mortgage backed securities program and intergovernmental revenue (\$0.7 million) due to Kansas Department of Corrections—Juvenile Services funding no longer received after the closure of the Judge Riddell Boys Ranch.

Actual year-to-date expenditures for 2015 increased \$5.2 million versus the same timeframe in 2014. Increases were recorded in personnel (\$2.0 million) and contractual services due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to fund a capital project.



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

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

	2014 YTD		2015 YTD	
	Annual Budgeted Amounts			
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 90,012,855	\$ 92,518,467	\$ 92,518,467	\$ 91,461,249
Back Prop. Taxes & Ref. Warrants	2,177,447	2,528,365	2,528,365	2,252,652
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	12,733,500	12,280,228	12,280,228	13,070,305
Local Retail Sales & Use Tax	27,553,006	28,889,628	28,889,628	28,447,557
All Other Taxes	387,453	302,297	302,297	262,829
Licenses & Permits	53,469	293,034	293,034	68,441
Intergovernmental	3,142,527	2,552,092	2,552,092	2,486,936
Charges for Services	17,380,859	17,613,321	17,613,321	17,430,942
Fines & Forfeitures	47,716	50,698	50,698	45,115
Miscellaneous	4,588,316	2,797,803	2,797,803	3,855,167
Reimbursements	5,607,666	5,069,864	5,069,864	5,183,494
Uses of Money & Property	4,763,874	5,065,005	5,065,005	4,619,663
Transfers In & Other Proceeds	208,320	-	-	1,425,631
<b>Total Revenues &amp; Transfers In</b>	<b>168,657,009</b>	<b>169,960,803</b>	<b>169,960,803</b>	<b>170,609,981</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 102,232,262	\$ 109,015,516	\$ 108,877,238	\$ 104,220,431
Contractuals	39,096,788	61,963,452	60,887,484	42,596,904
Debt Service	62,783	-	-	-
Commodities	5,500,622	5,477,398	6,017,768	5,326,346
Capital Improvement	7,268	2,063,787	10,575	1,462
Capital Outlay	154,165	230,000	386,070	301,440
Transfers Out	19,852,749	17,311,150	19,882,168	19,661,132
<b>Total Expenditures &amp; Transfers Out</b>	<b>166,906,637</b>	<b>196,061,303</b>	<b>196,061,303</b>	<b>172,107,716</b>
<b>Net Change in Fund Balance</b>	<b>1,750,372</b>	<b>(26,100,499)</b>	<b>(26,100,499)</b>	<b>(1,497,735)</b>
<b>Actual Beginning Fund Balance</b>	<b>62,754,047</b>	<b>64,504,393</b>	<b>64,504,393</b>	<b>64,504,393</b>
<b>Ending Fund Balance</b>	<b>\$ 64,504,419</b>	<b>\$ 38,403,894</b>	<b>\$ 38,403,894</b>	<b>\$ 63,006,658</b>

# General Fund

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

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

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Expenditures and Interfund Transfers Out By Department</b>				
<b>General Government</b>				
<b>County Commissioners</b>				
Personnel	727,247	775,195	775,195	757,651
Contractuals	36,185	39,406	35,856	22,767
Debt Service	-	-	-	-
Commodities	3,808	2,559	6,109	5,518
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Commissioners</b>	<b>767,241</b>	<b>817,160</b>	<b>817,160</b>	<b>785,936</b>
<b>County Manager</b>				
Personnel	1,083,214	1,345,920	1,275,877	1,038,920
Contractuals	146,176	205,586	246,529	227,385
Debt Service	-	-	-	-
Commodities	42,878	31,881	60,681	39,469
Capital Improvements	-	353,363	300	285
Equipment	-	-	-	-
Transfers Out	-	-	353,363	353,363
<b>Total County Manager</b>	<b>1,272,268</b>	<b>1,936,750</b>	<b>1,936,750</b>	<b>1,659,422</b>
<b>County Counselor</b>				
Personnel	1,312,342	1,396,987	1,396,987	1,280,082
Contractuals	449,322	465,261	455,261	319,738
Debt Service	-	-	-	-
Commodities	16,328	27,976	37,976	37,503
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Counselor</b>	<b>1,777,992</b>	<b>1,890,224</b>	<b>1,890,224</b>	<b>1,637,323</b>
<b>County Clerk</b>				
Personnel	1,007,002	1,068,403	1,068,403	998,115
Contractuals	12,171	11,000	16,992	16,798
Debt Service	-	-	-	-
Commodities	5,626	18,093	12,101	4,885
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Clerk</b>	<b>1,024,799</b>	<b>1,097,496</b>	<b>1,097,496</b>	<b>1,019,798</b>
<b>Register of Deeds</b>				
Personnel	932,786	1,033,936	1,033,936	1,033,822
Contractuals	10,188	13,089	13,089	2,798
Debt Service	-	-	-	-
Commodities	7,335	30,417	30,417	8,224
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Register of Deeds</b>	<b>950,309</b>	<b>1,077,442</b>	<b>1,077,442</b>	<b>1,044,845</b>
<b>Election Commissioner</b>				
Personnel	648,615	548,299	548,299	532,301
Contractuals	273,165	235,884	229,918	229,862
Debt Service	-	-	-	-
Commodities	71,923	47,500	53,466	53,119
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	2,000,000	-	-	-
<b>Total Election Commissioner</b>	<b>2,993,703</b>	<b>831,683</b>	<b>831,683</b>	<b>815,282</b>

# General Fund

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

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

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>General Government (Continued)</b>				
<b>Human Resources</b>				
Personnel	946,074	1,190,491	1,190,491	1,105,540
Contractuals	171,933	147,535	127,543	123,123
Debt Service	-	-	-	-
Commodities	23,332	25,035	45,027	39,246
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Human Resources</b>	<b>1,141,338</b>	<b>1,363,061</b>	<b>1,363,061</b>	<b>1,267,909</b>
<b>Finance</b>				
Personnel	2,169,993	2,424,750	2,424,750	2,245,911
Contractuals	770,881	1,281,295	1,248,171	511,250
Debt Service	62,783	-	-	-
Commodities	30,632	41,200	74,324	53,370
Capital Improvements	-	-	-	(8,558)
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Finance</b>	<b>3,034,289</b>	<b>3,747,245</b>	<b>3,747,245</b>	<b>2,801,973</b>
<b>Budgeted Transfers</b>				
Personnel	-	-	-	-
Contractuals	-	278,546	38,040	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	1,999,999	1,371,454	1,611,960	1,611,960
<b>Total Budgeted Transfers</b>	<b>1,999,999</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,611,960</b>
<b>Contingency Reserves</b>				
Personnel	-	-	-	-
Contractuals	-	20,664,126	14,956,426	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Contingency Reserves</b>	<b>-</b>	<b>20,664,126</b>	<b>14,956,426</b>	<b>-</b>
<b>Appraiser</b>				
Personnel	3,796,478	4,044,725	4,044,725	3,887,214
Contractuals	415,520	462,572	461,462	433,996
Debt Service	-	-	-	-
Commodities	61,491	91,122	92,232	61,758
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Appraiser</b>	<b>4,273,489</b>	<b>4,598,418</b>	<b>4,598,418</b>	<b>4,382,968</b>
<b>County Treasurer</b>				
Personnel	1,069,849	1,121,244	1,121,244	1,105,531
Contractuals	58,459	136,980	71,980	47,118
Debt Service	-	-	-	-
Commodities	83,450	39,162	104,162	49,470
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Treasurer</b>	<b>1,211,758</b>	<b>1,297,386</b>	<b>1,297,386</b>	<b>1,202,119</b>

# General Fund

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

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

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>General Government (Continued)</b>				
<b>Metropolitan Area Planning Dept.</b>				
Personnel	-	-	-	-
Contractuals	740,341	740,341	740,341	740,341
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>740,341</b>	<b>740,341</b>	<b>740,341</b>	<b>740,341</b>
<b>Facilities</b>				
Personnel	3,562,636	3,790,100	3,775,913	3,577,748
Contractuals	3,692,418	3,547,657	3,439,082	3,392,705
Debt Service	-	-	-	-
Commodities	466,140	401,136	520,888	503,175
Capital Improvements	-	381,968	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	381,968	381,968
<b>Total Facilities</b>	<b>7,721,194</b>	<b>8,120,860</b>	<b>8,117,850</b>	<b>7,855,596</b>
<b>Information Services</b>				
Personnel	8,158,806	8,868,613	8,732,709	8,157,133
Contractuals	2,236,116	2,545,066	2,435,247	2,271,901
Debt Service	-	-	-	-
Commodities	1,337,239	1,200,873	1,407,912	1,376,260
Capital Improvements	-	-	600	594
Capital Outlay	121,364	95,000	136,094	136,085
Transfers Out	233,650	-	-	-
<b>Total Information Services</b>	<b>12,087,174</b>	<b>12,709,552</b>	<b>12,712,562</b>	<b>11,941,973</b>
<b>Fleet Management (Radio Main.)</b>				
Personnel	243,680	249,806	249,806	232,352
Contractuals	35,757	25,297	31,071	30,220
Debt Service	-	-	-	-
Commodities	74,382	91,254	85,480	48,109
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Fleet Management (Radio)</b>	<b>353,819</b>	<b>366,357</b>	<b>366,357</b>	<b>310,681</b>
<b>Public Safety</b>				
<b>Public Safety Director's Office</b>				
Personnel	201,548	208,799	223,104	218,859
Contractuals	1,790	7,130	3,130	1,383
Debt Service	-	-	-	-
Commodities	814	1,500	1,500	1,094
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Public Safety Director's Office</b>	<b>204,153</b>	<b>217,429</b>	<b>227,734</b>	<b>221,336</b>
<b>EMSS</b>				
Personnel	338,677	352,672	328,367	323,586
Contractuals	43,360	40,741	63,557	56,864
Debt Service	-	-	-	-
Commodities	5,752	9,000	46,500	45,344
Capital Improvements	-	-	-	-
Capital Outlay	-	-	136,684	136,065
Transfers Out	-	-	30,000	30,000
<b>Total EMSS</b>	<b>387,789</b>	<b>402,413</b>	<b>605,108</b>	<b>591,859</b>

# General Fund

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

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

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Public Safety (Continued)</b>				
<b>Emergency Communications &amp; Mgmt.</b>				
Personnel	4,976,478	5,193,944	5,193,944	4,938,963
Contractuals	142,298	148,466	146,890	146,061
Debt Service	-	-	-	-
Commodities	10,289	31,776	33,352	30,999
Capital Improvements	-	100,000	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	100,000	100,000
<b>Total Em. Communications &amp; Mgmt.</b>	<b>5,129,066</b>	<b>5,474,186</b>	<b>5,474,186</b>	<b>5,216,022</b>
<b>Reg. Forensic Science Center</b>				
Personnel	2,837,788	3,101,019	3,101,019	2,882,396
Contractuals	324,809	305,805	310,844	309,345
Debt Service	-	-	-	-
Commodities	295,196	318,810	313,771	310,700
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	100,000	-	-	-
<b>Total RFSC</b>	<b>3,557,794</b>	<b>3,725,634</b>	<b>3,725,634</b>	<b>3,502,441</b>
<b>Department of Corrections</b>				
Personnel	9,445,401	9,144,232	9,219,672	8,683,701
Contractuals	1,708,340	2,015,543	1,832,001	1,628,320
Debt Service	-	-	-	-
Commodities	554,564	736,428	696,980	629,804
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	643,990	460,404	697,129	697,129
<b>Total Department of Corrections</b>	<b>12,352,294</b>	<b>12,356,607</b>	<b>12,445,782</b>	<b>11,638,953</b>
<b>Sheriff's Office</b>				
Personnel	37,309,505	39,417,882	39,377,882	38,723,631
Contractuals	12,172,061	12,798,767	12,836,767	12,550,667
Debt Service	-	-	-	-
Commodities	830,677	606,393	644,393	565,409
Capital Improvements	37	728,456	-	-
Capital Outlay	-	120,000	84,000	-
Transfers Out	-	-	728,456	728,456
<b>Total Sheriff's Office</b>	<b>50,312,281</b>	<b>53,671,498</b>	<b>53,671,498</b>	<b>52,568,163</b>
<b>District Attorney</b>				
Personnel	9,032,781	9,653,003	9,653,003	9,261,925
Contractuals	434,103	543,494	582,044	574,360
Debt Service	-	-	-	-
Commodities	103,362	135,309	192,759	175,543
Capital Improvements	-	-	9,000	8,728
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total District Attorney</b>	<b>9,570,247</b>	<b>10,331,806</b>	<b>10,436,806</b>	<b>10,020,557</b>
<b>District Court</b>				
Personnel	73,374	73,311	86,035	85,761
Contractuals	2,600,619	2,484,529	2,513,034	2,511,826
Debt Service	-	-	-	-
Commodities	392,955	458,481	406,445	405,425
Capital Improvements	7,251	-	-	-
Capital Outlay	32,801	15,000	29,292	29,290
Transfers Out	-	-	-	-
<b>Total District Court</b>	<b>3,107,000</b>	<b>3,031,321</b>	<b>3,034,806</b>	<b>3,032,303</b>

# General Fund

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

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

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Public Safety (Continued)</b>				
<b>Crime Prevention Fund</b>				
Personnel	-	-	-	-
Contractuals	760,000	762,383	762,383	760,250
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Crime Prevention Fund</b>	<b>760,000</b>	<b>762,383</b>	<b>762,383</b>	<b>760,250</b>
<b>MABCD</b>				
Personnel	1,583,937	1,887,476	2,024,828	2,004,538
Contractuals	121,394	366,532	404,820	230,788
Debt Service	-	-	-	-
Commodities	107,017	224,162	185,874	41,440
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total MABCD</b>	<b>1,812,347</b>	<b>2,478,170</b>	<b>2,615,522</b>	<b>2,276,766</b>
<b>Public Works</b>				
<b>Budget Transfers - Local Sales Tax</b>				
Personnel	-	-	-	-
Contractuals	-	-	-	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	13,776,503	14,444,814	14,444,814	14,223,779
<b>Total Budget Transfers</b>	<b>13,776,503</b>	<b>14,444,814</b>	<b>14,444,814</b>	<b>14,223,779</b>
<b>Drainage</b>				
Personnel	372,957	395,327	395,327	384,771
Contractuals	1,250,814	1,250,208	1,248,633	1,144,537
Debt Service	-	-	-	-
Commodities	2,439	2,444	3,944	3,449
Capital Improvements	-	500,000	75	50
Capital Outlay	-	-	-	-
Transfers Out	-	-	500,000	500,000
<b>Total Drainage</b>	<b>1,626,209</b>	<b>2,147,979</b>	<b>2,147,979</b>	<b>2,032,807</b>
<b>Environmental Resources</b>				
Personnel	37,350	38,943	39,143	39,140
Contractuals	46,125	49,331	47,131	47,049
Debt Service	-	-	-	-
Commodities	1,170	3,341	5,341	4,088
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Environmental Resources</b>	<b>84,645</b>	<b>91,615</b>	<b>91,615</b>	<b>90,277</b>

# General Fund

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

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

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Health &amp; Human Services</b>				
<b>COMCARE</b>				
Personnel	1,095,769	1,524,669	1,524,669	1,212,993
Contractuals	278,702	321,219	321,219	291,514
Debt Service	-	-	-	-
Commodities	154,103	151,701	151,701	54,669
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total COMCARE</b>	<b>1,528,574</b>	<b>1,997,589</b>	<b>1,997,589</b>	<b>1,559,176</b>
<b>CDDO</b>				
Personnel	-	-	-	-
Contractuals	2,345,047	2,345,048	2,145,048	2,145,046
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total CDDO</b>	<b>2,345,047</b>	<b>2,345,048</b>	<b>2,145,048</b>	<b>2,145,046</b>
<b>Department on Aging</b>				
Personnel	-	-	-	-
Contractuals	378,627	278,886	278,886	276,214
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	159,478	159,478	159,478	159,478
<b>Total Department on Aging</b>	<b>538,105</b>	<b>438,364</b>	<b>438,364</b>	<b>435,692</b>
<b>Health Department</b>				
Personnel	3,036,593	3,465,765	3,465,765	3,046,620
Contractuals	549,471	651,024	586,896	566,198
Debt Service	-	-	-	-
Commodities	687,101	614,782	669,370	659,117
Capital Improvements	(20)	-	600	364
Capital Outlay	-	-	-	-
Transfers Out	64,129	-	-	-
<b>Total Health Department</b>	<b>4,337,273</b>	<b>4,731,571</b>	<b>4,722,631</b>	<b>4,272,298</b>
<b>Animal Control</b>				
Personnel	338,699	373,851	373,851	335,886
Contractuals	86,552	119,191	119,191	83,114
Debt Service	-	-	-	-
Commodities	14,349	21,580	21,580	13,296
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Animal Control</b>	<b>439,600</b>	<b>514,622</b>	<b>514,622</b>	<b>432,296</b>
<b>Culture &amp; Recreation</b>				
<b>Lake Afton</b>				
Personnel	223,493	250,115	250,115	237,916
Contractuals	229,123	241,889	241,889	221,847
Debt Service	-	-	-	-
Commodities	77,769	77,088	77,088	75,662
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Lake Afton</b>	<b>530,385</b>	<b>569,091</b>	<b>569,091</b>	<b>535,425</b>

# General Fund

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

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

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Culture &amp; Recreation (Continued)</b>				
<b>Sedgwick County Park</b>				
Personnel	180,258	205,343	205,343	190,705
Contractuals	107,265	138,393	138,393	89,768
Debt Service	-	-	-	-
Commodities	34,370	30,000	30,000	28,817
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Sedgwick County Park</b>	<b>321,893</b>	<b>373,736</b>	<b>373,736</b>	<b>309,289</b>
<b>Sedgwick County Zoo</b>				
Personnel	5,153,692	5,518,136	5,417,439	5,417,439
Contractuals	176,806	99,753	5,500,450	5,500,450
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Sedgwick County Zoo</b>	<b>5,330,498</b>	<b>5,617,889</b>	<b>10,917,889</b>	<b>10,917,889</b>
<b>Exploration Place</b>				
Personnel	151,763	162,943	169,780	163,667
Contractuals	2,088,716	2,092,197	2,085,360	2,083,020
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Exploration Place</b>	<b>2,240,479</b>	<b>2,255,140</b>	<b>2,255,140</b>	<b>2,246,687</b>
<b>Community Programs</b>				
Personnel	-	-	-	-
Contractuals	343,256	333,256	343,256	343,256
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Community Programs</b>	<b>343,256</b>	<b>333,256</b>	<b>343,256</b>	<b>343,256</b>
<b>Community Development</b>				
<b>Extension Council</b>				
Personnel	-	-	-	-
Contractuals	825,481	825,481	825,481	825,481
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Extension Council</b>	<b>825,481</b>	<b>825,481</b>	<b>825,481</b>	<b>825,481</b>
<b>Housing</b>				
Personnel	94,025	97,313	97,313	29,346
Contractuals	186	1,000	1,000	1,000
Debt Service	-	-	-	-
Commodities	261	945	945	855
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Housing</b>	<b>94,471</b>	<b>99,258</b>	<b>99,258</b>	<b>31,201</b>

# General Fund

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

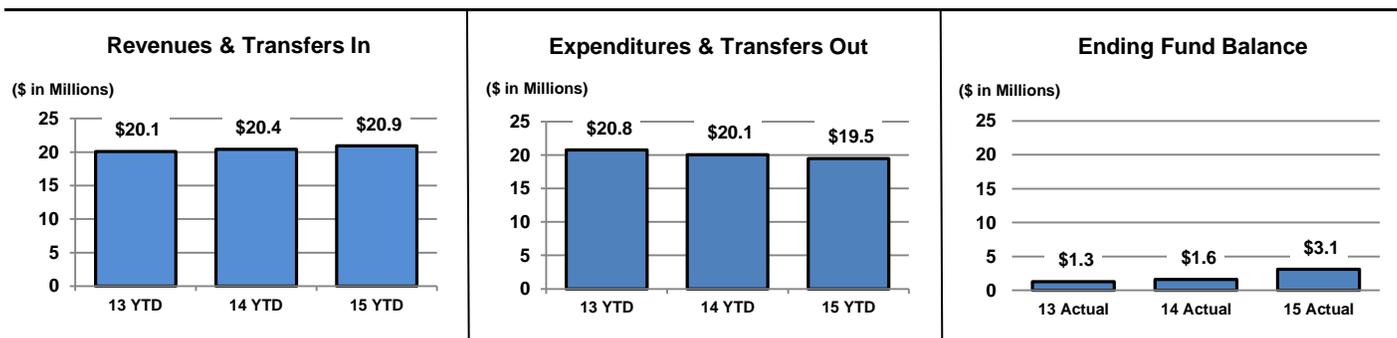
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Community Development (Continued)</b>				
<b>Economic Development</b>				
Personnel	89,453	92,304	92,304	86,267
Contractuals	915,209	1,988,243	1,988,243	843,266
Debt Service	-	-	-	-
Commodities	3,870	5,450	5,450	530
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	875,000	875,000	875,000	875,000
<b>Total Economic Development</b>	<b>1,883,532</b>	<b>2,960,997</b>	<b>2,960,997</b>	<b>1,805,062</b>
<b>Community Programs</b>				
Personnel	-	-	-	-
Contractuals	1,053,856	42,214	45,302	26,651
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Community Programs</b>	<b>1,053,856</b>	<b>42,214</b>	<b>45,302</b>	<b>26,651</b>
<b>Technical Education</b>				
Personnel	-	-	-	-
Contractuals	1,064,146	913,088	968,628	968,628
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Technical Education</b>	<b>1,064,146</b>	<b>913,088</b>	<b>968,628</b>	<b>968,628</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>166,906,637</b>	<b>196,061,303</b>	<b>196,061,303</b>	<b>172,107,716</b>
<b>Net Change in Fund Balance</b>	<b>1,750,372</b>	<b>(26,100,499)</b>	<b>(26,100,499)</b>	<b>(1,497,735)</b>
<b>Actual Fund Balance, Beginning of Year</b>	<b>62,754,047</b>	<b>64,504,393</b>	<b>64,504,393</b>	<b>64,504,393</b>
<b>Ending Fund Balance</b>	<b>\$ 64,504,419</b>	<b>\$ 38,403,894</b>	<b>\$ 38,403,894</b>	<b>\$ 63,006,658</b>

# 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)

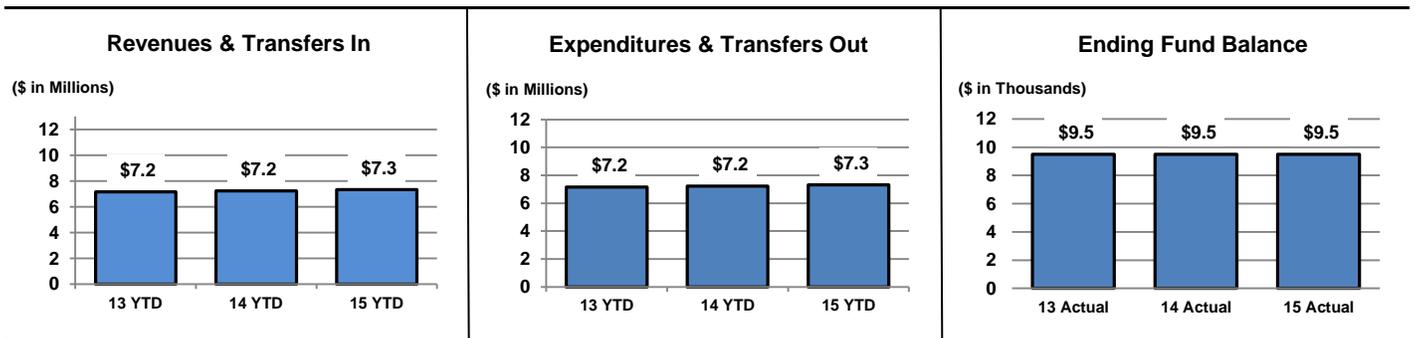
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 12,401,682	\$ 13,610,313	\$ 13,610,313	\$ 13,377,479
Back Prop. Taxes & Ref. Warrants	290,177	299,204	299,204	313,686
Special Assessment Prop. Taxes	1,617,407	1,189,704	1,189,704	1,108,008
Motor Vehicle Taxes	1,562,079	1,692,721	1,692,721	1,791,630
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	178,437	192,281	192,281	84,796
Charges for Services	719,854	498,479	498,479	638,371
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	3,818
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	3,615,689	3,612,646	3,612,646	3,612,646
<b>Total Revenues &amp; Transfers In</b>	<b>20,385,325</b>	<b>21,095,347</b>	<b>21,095,347</b>	<b>20,930,433</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	1,825	20,000	20,000	1,725
Debt Service	20,062,805	21,331,418	21,331,418	19,459,126
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>20,064,630</b>	<b>21,351,418</b>	<b>21,351,418</b>	<b>19,460,851</b>
<b>Net Change in Fund Balance</b>	<b>320,695</b>	<b>(256,071)</b>	<b>(256,071)</b>	<b>1,469,581</b>
<b>Actual Beginning Fund Balance</b>	<b>1,303,908</b>	<b>1,624,603</b>	<b>1,624,603</b>	<b>1,624,603</b>
<b>Ending Fund Balance</b>	<b>\$ 1,624,603</b>	<b>\$ 1,368,532</b>	<b>\$ 1,368,532</b>	<b>\$ 3,094,184</b>

# 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)

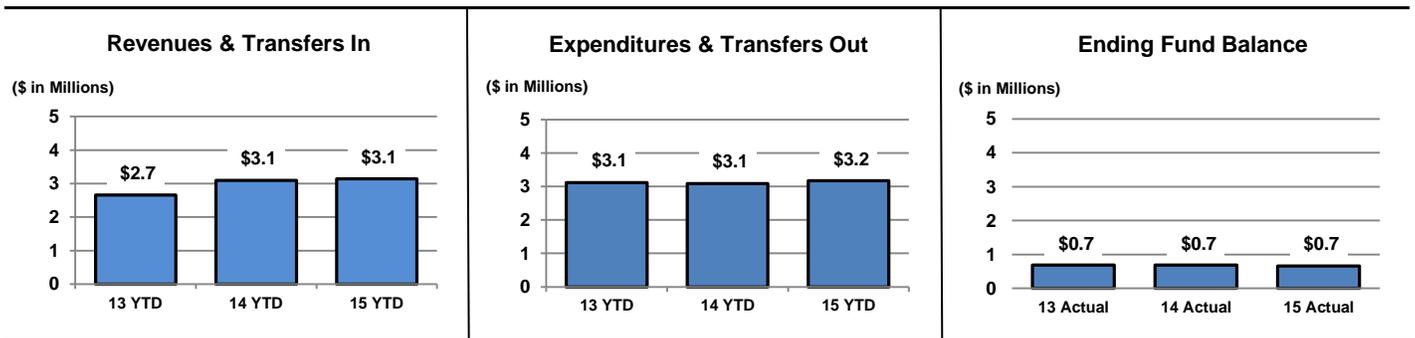
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 6,204,451	\$ 6,400,553	\$ 6,400,553	\$ 6,267,478
Back Prop. Taxes & Ref. Warrants	149,812	161,037	161,037	155,224
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	868,816	845,983	845,983	899,459
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	300,000	300,000	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>7,223,079</b>	<b>7,707,573</b>	<b>7,707,573</b>	<b>7,322,161</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	7,223,079	7,707,573	7,707,573	7,322,161
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>7,223,079</b>	<b>7,707,573</b>	<b>7,707,573</b>	<b>7,322,161</b>
<b>Net Change in Fund Balance</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Actual Beginning Fund Balance</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>
<b>Ending Fund Balance</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>

# 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)

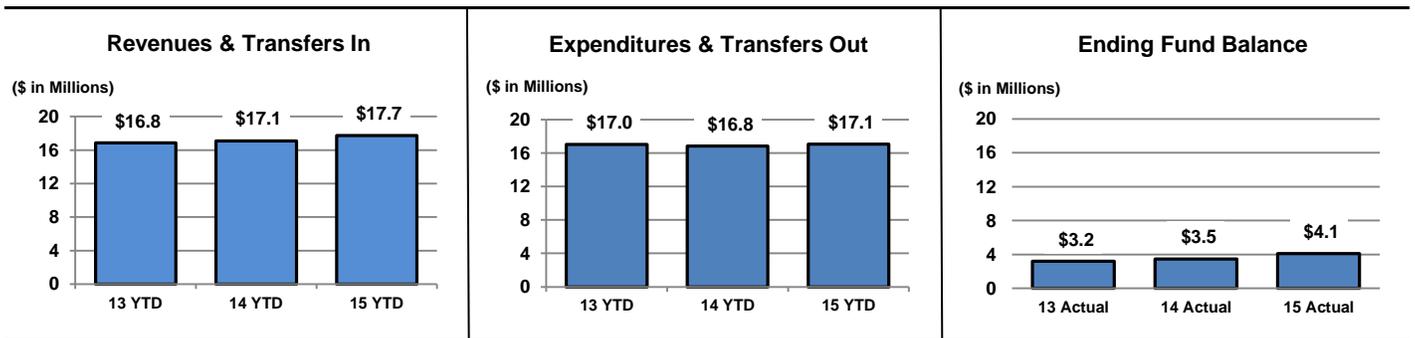
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 2,416,709	\$ 2,604,344	\$ 2,604,344	\$ 2,559,819
Back Prop. Taxes & Ref. Warrants	57,214	68,221	68,221	59,785
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	270,344	329,674	329,674	347,523
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	348,890	174,445	174,445	174,445
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,093,157</b>	<b>3,176,684</b>	<b>3,176,684</b>	<b>3,141,572</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 1,349,674	\$ 1,440,784	\$ 1,440,784	\$ 1,390,955
Contractuals	1,628,981	1,735,045	1,743,045	1,680,361
Debt Service	-	-	-	-
Commodities	111,694	116,773	108,773	96,794
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,090,349</b>	<b>3,292,602</b>	<b>3,292,602</b>	<b>3,168,109</b>
<b>Net Change in Fund Balance</b>	<b>2,808</b>	<b>(115,918)</b>	<b>(115,918)</b>	<b>(26,537)</b>
<b>Actual Beginning Fund Balance</b>	<b>683,929</b>	<b>686,737</b>	<b>686,737</b>	<b>686,737</b>
<b>Ending Fund Balance</b>	<b>\$ 686,737</b>	<b>\$ 570,819</b>	<b>\$ 570,819</b>	<b>\$ 660,200</b>

# 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)

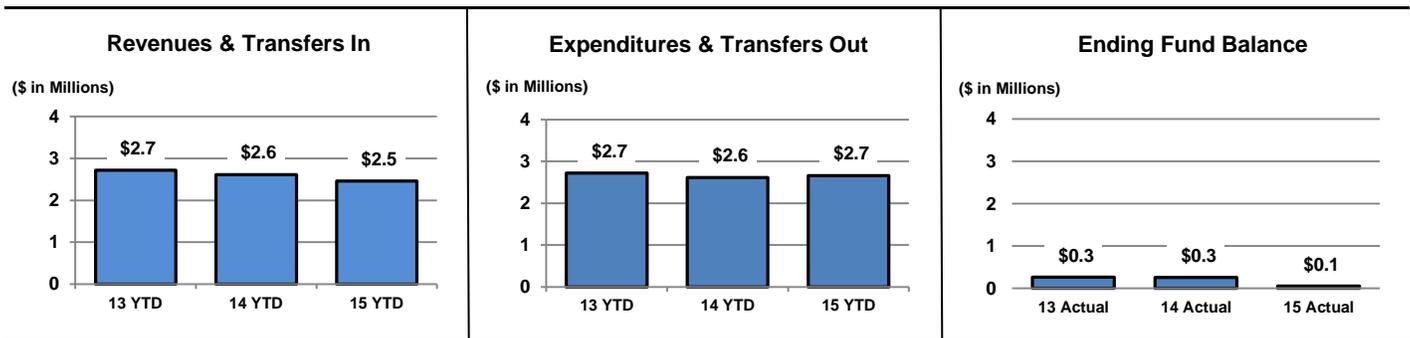
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD		2015 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 2,847,294	\$ 2,454,476	\$ 2,454,476	\$ 2,412,981
Back Prop. Taxes & Ref. Warrants	77,506	58,448	58,448	72,148
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	508,788	386,123	386,123	416,896
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,645,515	14,052,229	14,052,229	14,807,867
Fines & Forfeitures	-	-	-	-
Miscellaneous	24,042	247,764	247,764	1,281
Reimbursements	420	14,147	14,147	162
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	4,772
<b>Total Revenues &amp; Transfers In</b>	<b>17,103,564</b>	<b>17,213,187</b>	<b>17,213,187</b>	<b>17,716,107</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 12,445,353	\$ 13,822,252	\$ 13,627,567	\$ 13,187,776
Contractuals	3,212,435	2,988,462	3,003,462	2,608,004
Debt Service	-	-	-	-
Commodities	957,359	1,167,028	1,142,028	1,065,325
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	209,678	-	204,685	204,685
<b>Total Expenditures &amp; Transfers Out</b>	<b>16,824,825</b>	<b>17,977,742</b>	<b>17,977,742</b>	<b>17,065,789</b>
<b>Net Change in Fund Balance</b>	<b>278,739</b>	<b>(764,555)</b>	<b>(764,555)</b>	<b>650,317</b>
<b>Actual Beginning Fund Balance</b>	<b>3,188,625</b>	<b>3,467,364</b>	<b>3,467,364</b>	<b>3,467,364</b>
<b>Ending Fund Balance</b>	<b>\$ 3,467,364</b>	<b>\$ 2,702,809</b>	<b>\$ 2,702,809</b>	<b>\$ 4,117,681</b>

# 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)

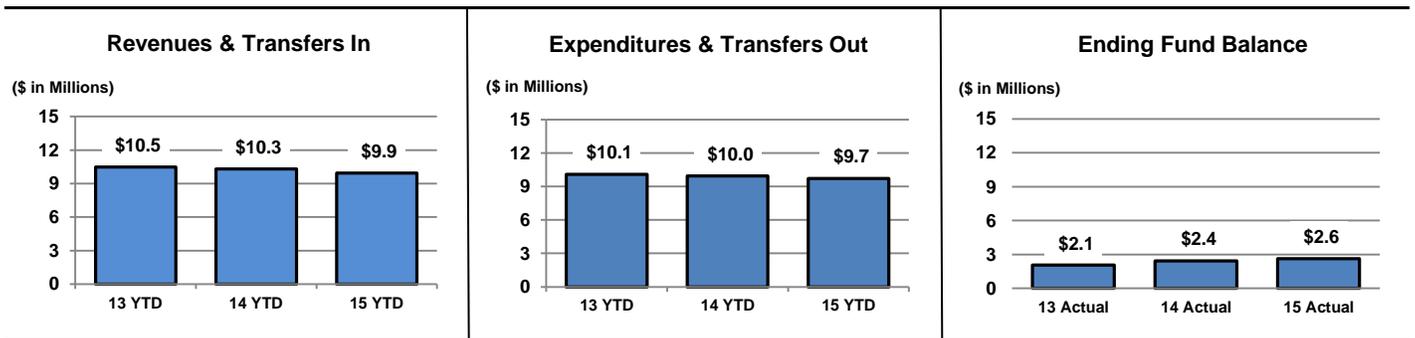
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 2,227,235	\$ 2,113,536	\$ 2,113,536	\$ 2,077,613
Back Prop. Taxes & Ref. Warrants	58,048	63,304	63,304	57,837
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	327,721	302,758	302,758	323,720
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	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,613,004</b>	<b>2,479,598</b>	<b>2,479,598</b>	<b>2,459,170</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 650,272	\$ 626,381	\$ 626,381	\$ 596,355
Contractuals	1,784,381	1,871,106	1,871,606	1,871,500
Debt Service	-	-	-	-
Commodities	6,696	12,800	12,300	8,730
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	176,387	187,047	187,047	187,047
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,617,736</b>	<b>2,697,334</b>	<b>2,697,334</b>	<b>2,663,633</b>
<b>Net Change in Fund Balance</b>	<b>(4,732)</b>	<b>(217,735)</b>	<b>(217,735)</b>	<b>(204,463)</b>
<b>Actual Beginning Fund Balance</b>	<b>262,074</b>	<b>257,342</b>	<b>257,342</b>	<b>257,342</b>
<b>Ending Fund Balance</b>	<b>\$ 257,342</b>	<b>\$ 39,607</b>	<b>\$ 39,607</b>	<b>\$ 52,879</b>

# 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)

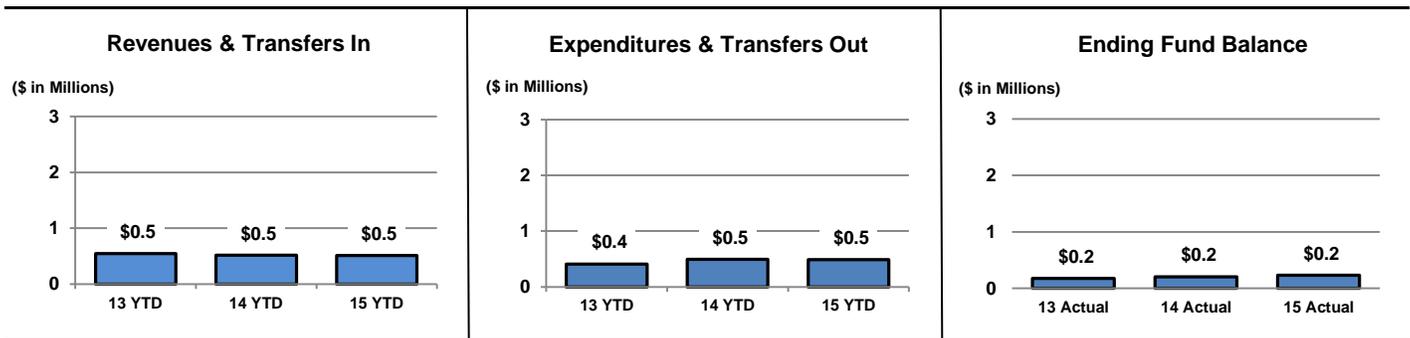
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 4,937,992	\$ 4,644,718	\$ 4,644,718	\$ 4,565,823
Back Prop. Taxes & Ref. Warrants	115,863	99,734	99,734	120,996
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	722,971	671,106	671,106	716,869
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	5,655	5,371	5,371	6,305
Intergovernmental	4,431,801	4,545,554	4,545,554	4,413,560
Charges for Services	77,756	69,966	69,966	22,852
Fines & Forfeitures	-	-	-	-
Miscellaneous	17,870	15,395	15,395	17,980
Reimbursements	10,614	11,272	11,272	6,088
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	70,000
<b>Total Revenues &amp; Transfers In</b>	<b>10,320,522</b>	<b>10,063,115</b>	<b>10,063,115</b>	<b>9,940,473</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 5,647,760	\$ 5,984,715	\$ 5,984,715	\$ 5,738,744
Contractuals	4,063,372	4,123,410	4,126,410	3,771,783
Debt Service	-	-	-	-
Commodities	245,570	315,780	274,780	141,143
Capital Improvements	-	40,000	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	78,000	78,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>9,956,703</b>	<b>10,463,905</b>	<b>10,463,905</b>	<b>9,729,671</b>
<b>Net Change in Fund Balance</b>	<b>363,819</b>	<b>(400,790)</b>	<b>(400,790)</b>	<b>210,803</b>
<b>Actual Beginning Fund Balance</b>	<b>2,056,793</b>	<b>2,420,612</b>	<b>2,420,612</b>	<b>2,420,612</b>
<b>Ending Fund Balance</b>	<b>\$ 2,420,612</b>	<b>\$ 2,019,822</b>	<b>\$ 2,019,822</b>	<b>\$ 2,631,415</b>

# 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.



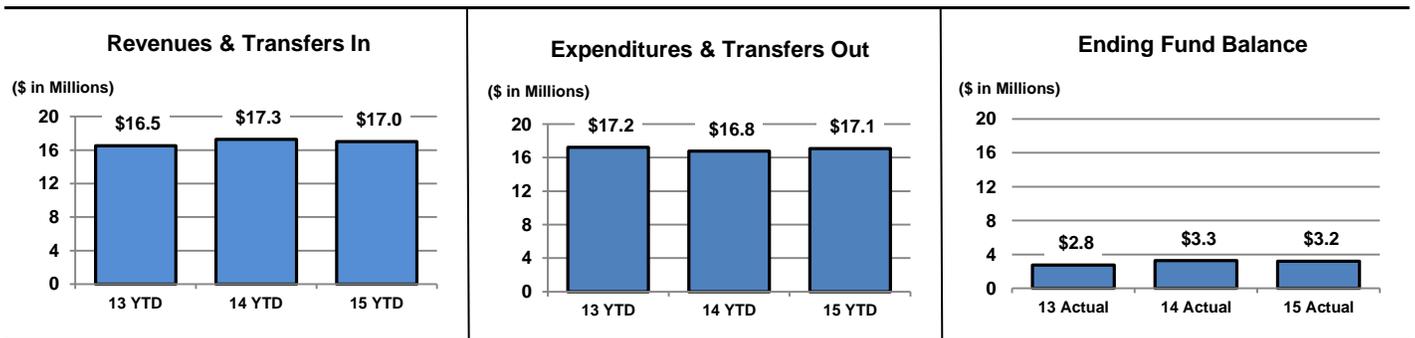
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2014 YTD	2015 YTD		2014 YTD Actual
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 346,153	\$ 343,648	\$ 343,648	\$ 337,786
Back Prop. Taxes & Ref. Warrants	9,586	9,623	9,623	9,374
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	60,985	47,119	47,119	50,739
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	101,310	54,755	54,755	115,902
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	250	250	1
Reimbursements	-	42	42	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>518,035</b>	<b>455,437</b>	<b>455,437</b>	<b>513,803</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 290,021	\$ 321,226	\$ 321,226	\$ 303,747
Contractuals	109,349	94,302	107,312	102,150
Debt Service	-	-	-	-
Commodities	93,721	100,629	87,619	80,095
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>493,091</b>	<b>516,157</b>	<b>516,157</b>	<b>485,991</b>
<b>Net Change in Fund Balance</b>	<b>24,944</b>	<b>(60,720)</b>	<b>(60,720)</b>	<b>27,811</b>
<b>Actual Beginning Fund Balance</b>	<b>177,185</b>	<b>202,129</b>	<b>202,129</b>	<b>202,129</b>
<b>Ending Fund Balance</b>	<b>\$ 202,129</b>	<b>\$ 141,409</b>	<b>\$ 141,409</b>	<b>\$ 229,940</b>

# 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)

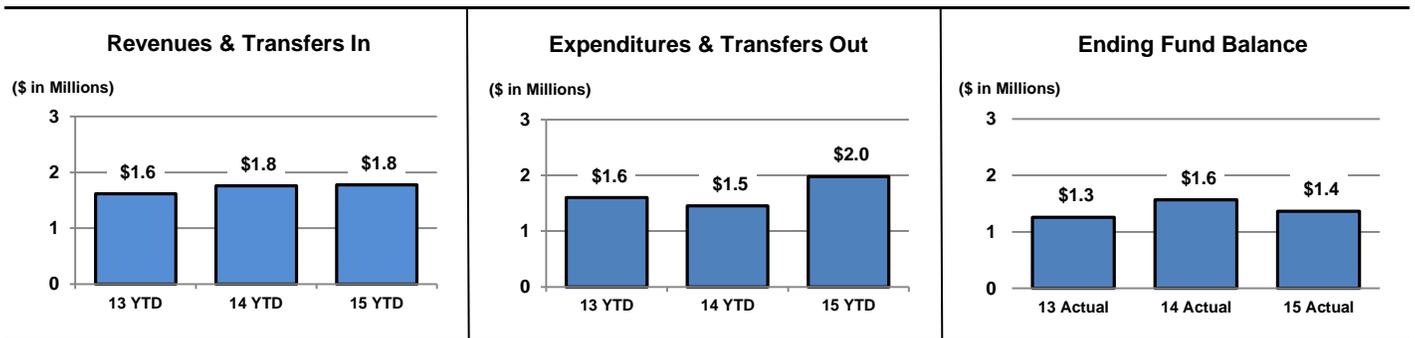
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 14,485,578	\$ 14,859,593	\$ 14,859,593	\$ 14,728,813
Back Prop. Taxes & Ref. Warrants	223,485	271,310	271,310	286,297
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	1,585,977	1,561,670	1,561,670	1,654,789
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	5,605	6,470	6,470	5,475
Intergovernmental	-	-	-	-
Charges for Services	680,906	402,656	402,656	316,648
Fines & Forfeitures	-	-	-	-
Miscellaneous	307,472	1,953	1,953	22,319
Reimbursements	1,054	1,043	1,043	7,817
Use of Money & Property	2,369	-	-	3,278
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>17,292,447</b>	<b>17,104,695</b>	<b>17,104,695</b>	<b>17,025,436</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 13,436,630	\$ 13,994,148	\$ 13,994,148	\$ 13,818,505
Contractuals	1,574,274	1,397,356	1,786,707	1,640,388
Debt Service	911,769	1,246,933	849,933	789,415
Commodities	669,060	808,227	795,876	634,737
Capital Improvements	-	-	-	-
Capital Outlay	199,093	181,261	156,261	152,257
Transfers Out	-	-	45,000	45,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>16,790,824</b>	<b>17,627,925</b>	<b>17,627,925</b>	<b>17,080,302</b>
<b>Net Change in Fund Balance</b>	<b>501,622</b>	<b>(523,230)</b>	<b>(523,230)</b>	<b>(54,866)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,770,302</b>	<b>3,271,925</b>	<b>3,271,925</b>	<b>3,271,925</b>
<b>Ending Fund Balance</b>	<b>\$ 3,271,924</b>	<b>\$ 2,748,695</b>	<b>\$ 2,748,695</b>	<b>\$ 3,217,059</b>

# 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)

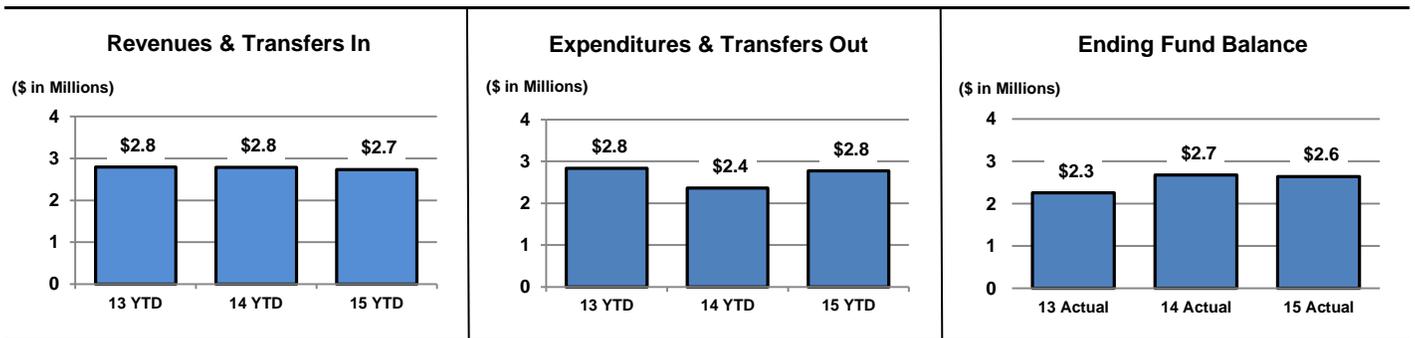
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	57,661	57,641	57,641	57,618
Intergovernmental	-	-	-	-
Charges for Services	1,698,406	1,704,919	1,704,919	1,707,674
Fines & Forfeitures	-	-	-	-
Miscellaneous	3,428	417	417	9,327
Reimbursements	-	544	544	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,759,495</b>	<b>1,763,521</b>	<b>1,763,521</b>	<b>1,774,619</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 767,919	\$ 811,227	\$ 812,237	\$ 799,133
Contractuals	538,681	1,300,320	806,415	564,899
Debt Service	-	-	-	-
Commodities	63,722	61,481	554,375	534,281
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	79,839	80,170	80,170	80,170
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,450,161</b>	<b>2,253,197</b>	<b>2,253,197</b>	<b>1,978,482</b>
<b>Net Change in Fund Balance</b>	<b>309,334</b>	<b>(489,676)</b>	<b>(489,676)</b>	<b>(203,863)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,260,731</b>	<b>1,570,065</b>	<b>1,570,065</b>	<b>1,570,065</b>
<b>Ending Fund Balance</b>	<b>\$ 1,570,065</b>	<b>\$ 1,080,389</b>	<b>\$ 1,080,389</b>	<b>\$ 1,366,202</b>

# Emergency Communications - 911

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

During the 2004 Legislative Session, the Legislature approved an enhancement to the Fund's revenue stream by allowing the application of a tax on wireless phones, in addition to the landline tax. On January 1, 2012, wired and wireless rates were equalized at \$0.53 per line.



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

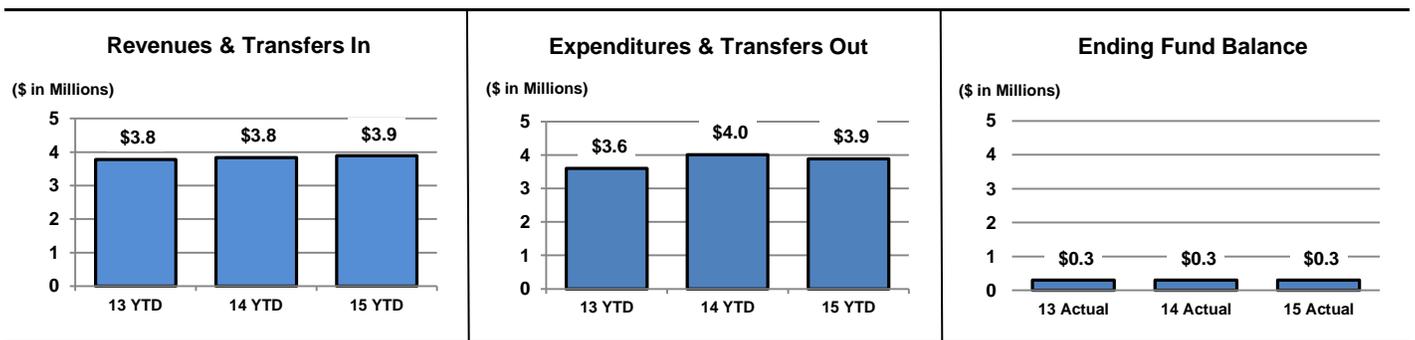
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	2,690,238	2,983,470	2,983,470	2,630,854
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	95,489	2,759	2,759	149
Reimbursements	-	-	-	-
Use of Money & Property	868	55,416	55,416	1,330
Transfers In & Other Proceeds	-	-	-	102,706
<b>Total Revenues &amp; Transfers In</b>	<b>2,786,595</b>	<b>3,041,645</b>	<b>3,041,645</b>	<b>2,735,039</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	1,669,594	2,302,550	2,322,550	2,100,477
Debt Service	-	-	-	-
Commodities	30,950	71,000	51,000	14,326
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	662,442	659,068	659,068	659,068
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,362,987</b>	<b>3,032,618</b>	<b>3,032,618</b>	<b>2,773,871</b>
<b>Net Change in Fund Balance</b>	<b>423,608</b>	<b>9,027</b>	<b>9,027</b>	<b>(38,832)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,254,630</b>	<b>2,678,238</b>	<b>2,678,238</b>	<b>2,678,238</b>
<b>Ending Fund Balance</b>	<b>\$ 2,678,238</b>	<b>\$ 2,687,265</b>	<b>\$ 2,687,265</b>	<b>\$ 2,639,406</b>

# Auto License

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

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



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

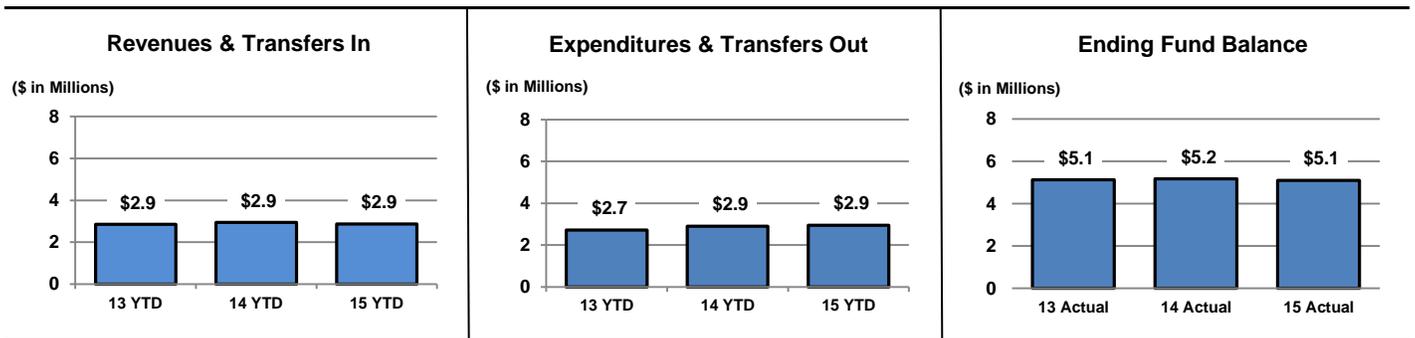
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	24,850	30,000	30,000	32,725
Charges for Services	3,820,492	4,132,443	4,132,443	3,883,029
Fines & Forfeitures	-	-	-	-
Miscellaneous	(7,900)	5,766	5,766	(26,662)
Reimbursements	-	-	-	500
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,837,442</b>	<b>4,168,209</b>	<b>4,168,209</b>	<b>3,889,589</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 2,824,909	\$ 3,079,932	\$ 3,036,261	\$ 2,857,540
Contractuals	942,736	1,025,277	1,023,777	957,174
Debt Service	-	-	-	-
Commodities	37,753	63,000	64,500	31,204
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	208,320	-	43,671	43,671
<b>Total Expenditures &amp; Transfers Out</b>	<b>4,013,718</b>	<b>4,168,209</b>	<b>4,168,209</b>	<b>3,889,588</b>
<b>Net Change in Fund Balance</b>	<b>(176,276)</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>Actual Beginning Fund Balance</b>	<b>301,862</b>	<b>301,862</b>	<b>301,862</b>	<b>301,862</b>
<b>Ending Fund Balance</b>	<b>\$ 125,586</b>	<b>\$ 301,862</b>	<b>\$ 301,862</b>	<b>\$ 301,863</b>

# 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)

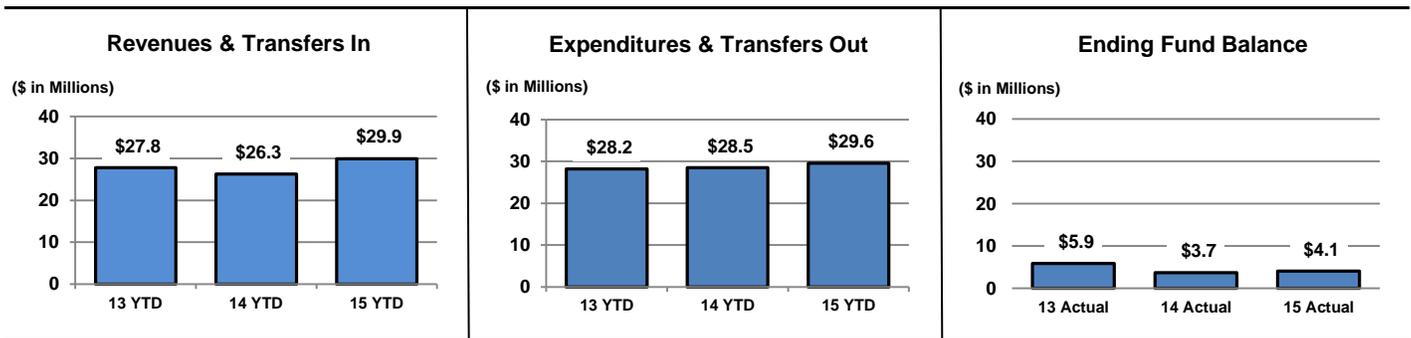
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	2,762,265	2,833,868	2,883,868	2,622,740
Charges for Services	160,927	180,000	180,000	169,725
Fines & Forfeitures	-	-	-	-
Miscellaneous	14,559	-	-	300
Reimbursements	1,761	-	-	77,289
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,939,512</b>	<b>3,013,868</b>	<b>3,063,868</b>	<b>2,870,054</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 1,243,035	\$ 1,480,276	\$ 1,463,681	\$ 1,206,419
Contractuals	1,637,112	1,823,074	2,065,790	1,693,861
Debt Service	-	-	-	-
Commodities	17,672	24,700	48,579	45,508
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,897,818</b>	<b>3,328,050</b>	<b>3,578,050</b>	<b>2,945,789</b>
<b>Net Change in Fund Balance</b>	<b>41,694</b>	<b>(314,182)</b>	<b>(514,182)</b>	<b>(75,735)</b>
<b>Actual Beginning Fund Balance</b>	<b>5,129,175</b>	<b>5,170,868</b>	<b>5,170,868</b>	<b>5,170,868</b>
<b>Ending Fund Balance</b>	<b>\$ 5,170,869</b>	<b>\$ 4,856,686</b>	<b>\$ 4,656,686</b>	<b>\$ 5,095,133</b>

# 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.



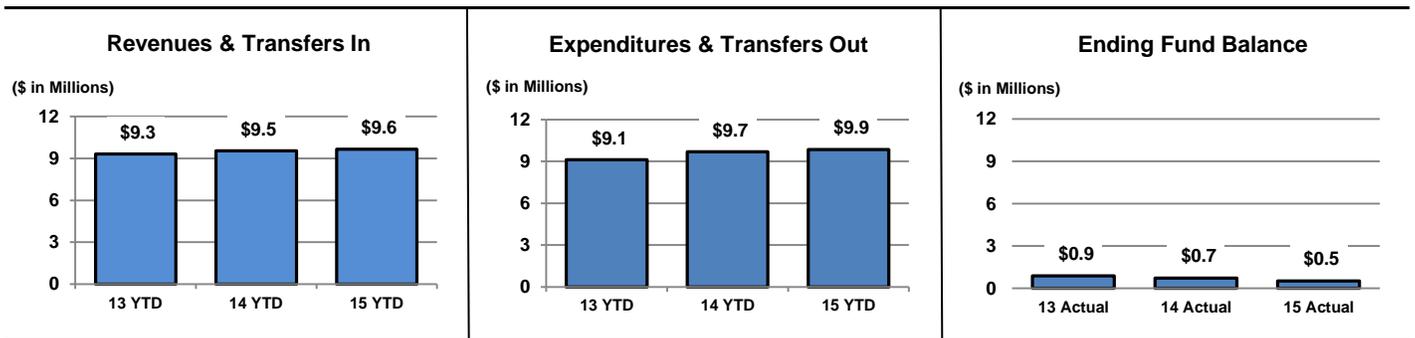
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2014 YTD		2015 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
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	5,625,563	5,833,988	7,510,604	6,869,746
Charges for Services	20,569,172	32,852,288	32,909,678	22,925,972
Fines & Forfeitures	-	-	-	-
Miscellaneous	(8,052)	33,000	33,000	26,212
Reimbursements	46,793	39,278	39,278	46,305
Use of Money & Property	118	0	0	853
Transfers In & Other Proceeds	52,478	57,833	57,833	56,995
<b>Total Revenues &amp; Transfers In</b>	<b>26,286,072</b>	<b>38,816,387</b>	<b>40,550,393</b>	<b>29,926,083</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 18,077,245	\$ 24,363,552	\$ 24,656,419	\$ 18,661,308
Contractuals	9,856,962	15,459,609	16,506,836	10,686,460
Debt Service	-	-	-	-
Commodities	378,548	888,707	960,452	201,682
Capital Improvements	6,000	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	174,319	4,913	9,520	5,137
<b>Total Expenditures &amp; Transfers Out</b>	<b>28,493,074</b>	<b>40,716,781</b>	<b>42,133,227</b>	<b>29,554,586</b>
<b>Net Change in Fund Balance</b>	<b>(2,207,002)</b>	<b>(1,900,394)</b>	<b>(1,582,834)</b>	<b>371,498</b>
<b>Actual Beginning Fund Balance</b>	<b>5,909,010</b>	<b>3,702,008</b>	<b>3,702,008</b>	<b>3,702,008</b>
<b>Ending Fund Balance</b>	<b>\$ 3,702,008</b>	<b>\$ 1,801,614</b>	<b>\$ 2,119,174</b>	<b>\$ 4,073,506</b>

# 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.



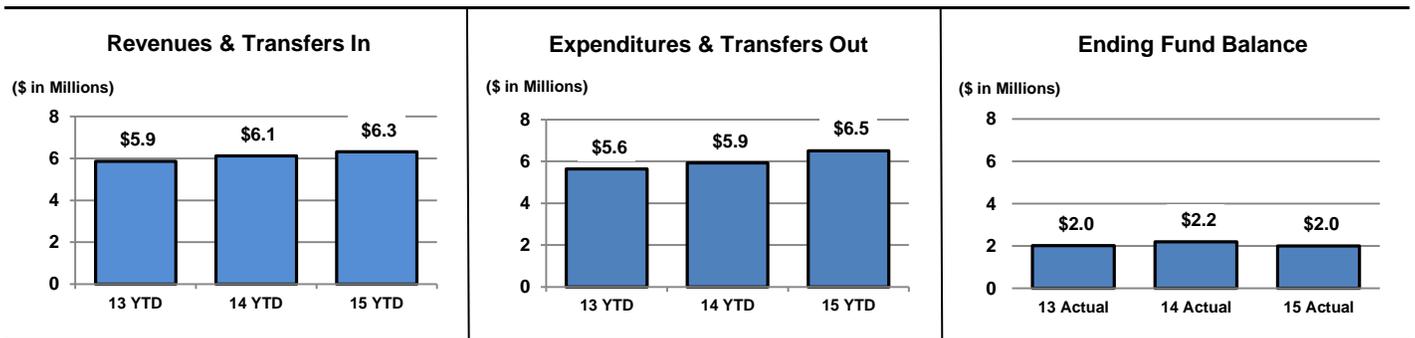
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	8,365,743	9,241,535	9,461,535	8,446,500
Charges for Services	478,634	538,760	538,760	456,956
Fines & Forfeitures	-	-	-	-
Miscellaneous	10,317	265	265	33,425
Reimbursements	42,439	26,269	26,269	15,476
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	643,990	460,404	460,404	697,129
<b>Total Revenues &amp; Transfers In</b>	<b>9,541,123</b>	<b>10,267,233</b>	<b>10,487,233</b>	<b>9,649,486</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 8,498,575	\$ 8,922,263	\$ 8,875,356	\$ 8,553,270
Contractuals	826,246	1,161,282	1,206,371	879,123
Debt Service	-	-	-	-
Commodities	363,618	179,617	446,252	420,192
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>9,688,439</b>	<b>10,263,162</b>	<b>10,527,979</b>	<b>9,852,585</b>
<b>Net Change in Fund Balance</b>	<b>(147,316)</b>	<b>4,071</b>	<b>(40,746)</b>	<b>(203,099)</b>
<b>Actual Beginning Fund Balance</b>	<b>884,964</b>	<b>737,648</b>	<b>737,648</b>	<b>737,648</b>
<b>Ending Fund Balance</b>	<b>\$ 737,648</b>	<b>\$ 741,719</b>	<b>\$ 696,902</b>	<b>\$ 534,549</b>

# 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.



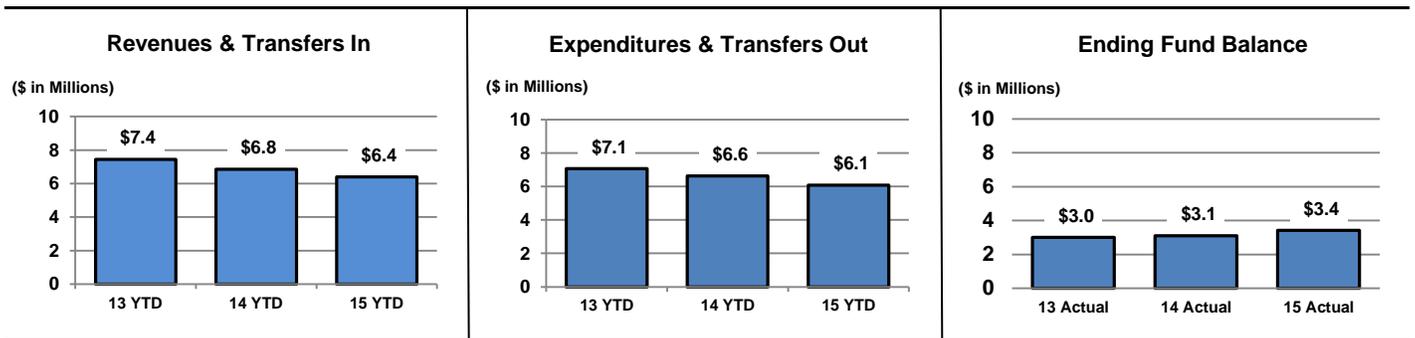
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	5,606,857	6,393,822	6,731,059	5,811,534
Charges for Services	89,814	47,900	47,900	80,668
Fines & Forfeitures	-	-	-	-
Miscellaneous	39,796	39,600	39,600	9,194
Reimbursements	-	6,700	6,700	251
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	380,538	411,363	411,363	411,363
<b>Total Revenues &amp; Transfers In</b>	<b>6,117,004</b>	<b>6,899,385</b>	<b>7,236,622</b>	<b>6,313,011</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 1,467,133	\$ 1,844,371	\$ 1,848,371	\$ 1,714,721
Contractuals	4,381,391	5,814,172	6,124,379	4,677,476
Debt Service	-	-	-	-
Commodities	34,934	49,100	72,130	54,910
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	44,673	64,838	64,838	64,838
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,928,131</b>	<b>7,772,480</b>	<b>8,109,717</b>	<b>6,511,945</b>
<b>Net Change in Fund Balance</b>	<b>188,874</b>	<b>(873,095)</b>	<b>(873,095)</b>	<b>(198,934)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,012,601</b>	<b>2,201,475</b>	<b>2,201,475</b>	<b>2,201,475</b>
<b>Ending Fund Balance</b>	<b>\$ 2,201,475</b>	<b>\$ 1,328,380</b>	<b>\$ 1,328,380</b>	<b>\$ 2,002,541</b>

# 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)

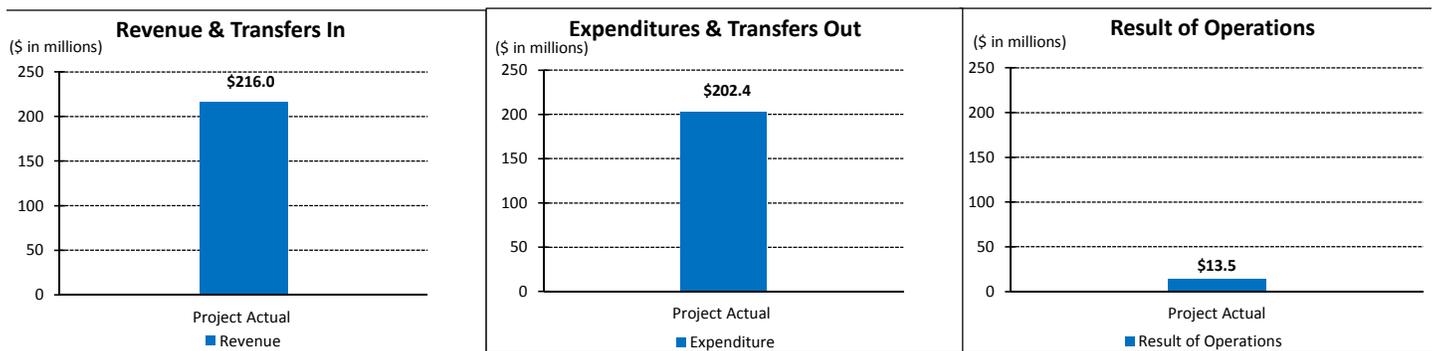
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	6,411,197	6,948,849	7,252,401	5,954,476
Charges for Services	316,251	257,467	260,257	281,330
Fines & Forfeitures	-	-	-	-
Miscellaneous	118,318	26,752	26,752	147,598
Reimbursements	975	1,507	1,507	10,646
Use of Money & Property	0	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>6,846,740</b>	<b>7,234,575</b>	<b>7,540,917</b>	<b>6,394,050</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 4,667,434	\$ 5,413,252	\$ 5,329,871	\$ 4,482,545
Contractuals	1,689,059	1,708,422	1,848,187	1,172,475
Debt Service	-	-	-	-
Commodities	259,159	624,152	870,799	422,141
Capital Improvements	12,669	-	3,311	3,107
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,628,322</b>	<b>7,745,826</b>	<b>8,052,168</b>	<b>6,080,267</b>
<b>Net Change in Fund Balance</b>	<b>218,418</b>	<b>(511,251)</b>	<b>(511,251)</b>	<b>313,783</b>
<b>Actual Beginning Fund Balance</b>	<b>3,015,627</b>	<b>3,103,278</b>	<b>3,103,278</b>	<b>3,103,278</b>
<b>Ending Fund Balance</b>	<b>\$ 3,234,045</b>	<b>\$ 2,592,027</b>	<b>\$ 2,592,027</b>	<b>\$ 3,417,061</b>

# 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)

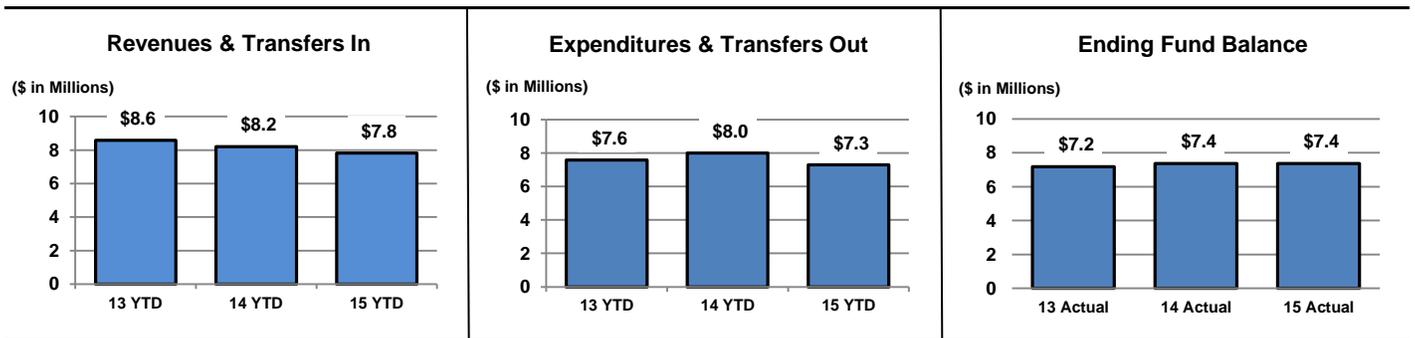
	Total Project				
	Budget		FY '05-FY '14 Amounts	FY 2015 Amounts	Total Amounts
	Original	Revised			
<b>Revenues &amp; transfers in</b>					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	5,304,437	590,000	\$ 5,894,437
Miscellaneous	-	-	394,275	6,299	\$ 400,574
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	1,959,549	-	\$ 1,959,549
<b>Total revenues &amp; transfers in</b>	<b>184,528,042</b>	<b>205,500,000</b>	<b>215,961,534</b>	<b>596,299</b>	<b>216,557,833</b>
<b>Expenditures &amp; transfers out</b>					
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	454,511	\$ 3,714,678
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	1,189,495	734,289	\$ 1,923,784
<b>Total expenditures &amp; transfers out</b>	<b>184,528,042</b>	<b>211,408,448</b>	<b>202,424,119</b>	<b>1,188,800</b>	<b>203,612,918</b>
<b>Ending fund balance</b>			<b>\$ 13,537,415</b>		<b>\$ 12,944,915</b>

# 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 December 31, 2015, with comparative actuals ending December 31, 2014

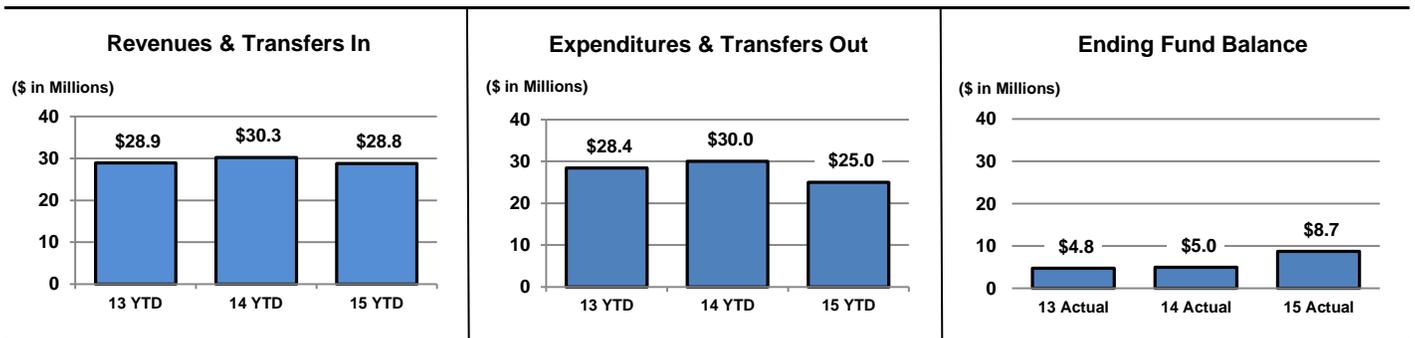
	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	7,904,068	9,654,842	9,654,842	7,337,567
Fines & Forfeitures	-	-	-	-
Miscellaneous	226,638	370,394	370,394	413,085
Reimbursements	64,010	6,222	6,222	47,705
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	26,045
<b>Total Revenues &amp; Transfers In</b>	<b>8,194,716</b>	<b>10,031,457</b>	<b>10,031,457</b>	<b>7,824,401</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 919,500	\$ 975,252	\$ 975,252	\$ 941,007
Contractuals	581,334	543,320	665,320	592,221
Debt Service	-	-	-	-
Commodities	3,444,370	3,476,501	3,448,474	2,733,275
Capital Improvements	-	-	-	-
Capital Outlay	3,058,697	5,083,436	4,989,463	3,031,147
Transfers Out	2,510	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>8,006,411</b>	<b>10,078,509</b>	<b>10,078,509</b>	<b>7,297,651</b>
<b>Net Change in Fund Balance</b>	<b>188,305</b>	<b>(47,052)</b>	<b>(47,052)</b>	<b>526,751</b>
<b>Actual Beginning Fund Balance</b>	<b>7,189,974</b>	<b>7,378,279</b>	<b>7,378,279</b>	<b>7,378,279</b>
<b>Ending Fund Balance</b>	<b>\$ 7,378,279</b>	<b>\$ 7,331,227</b>	<b>\$ 7,331,227</b>	<b>\$ 7,905,030</b>

# 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.



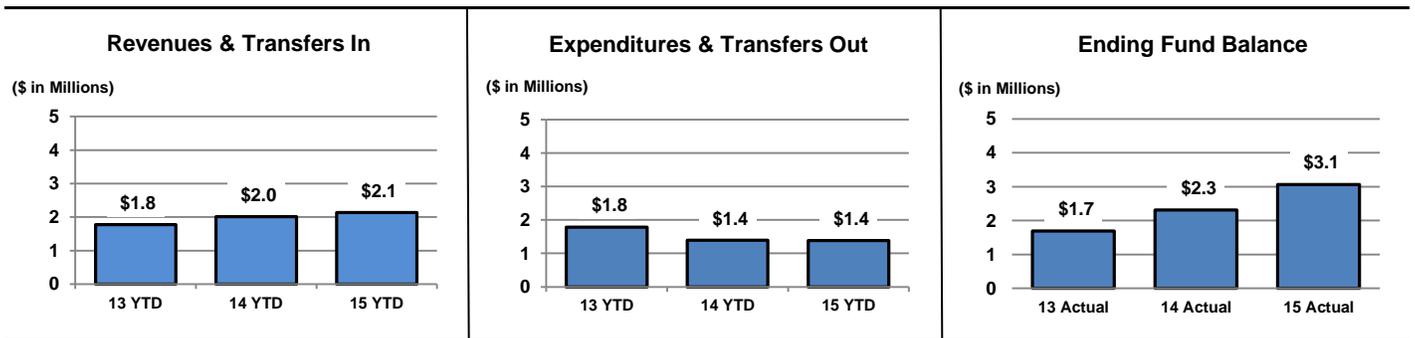
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2014 YTD		2015 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	29,764,836	31,559,586	31,559,586	28,402,916
Fines & Forfeitures	-	-	-	-
Miscellaneous	490,183	-	-	355,744
Reimbursements	-	-	-	-
Use of Money & Property	1,421	-	-	4,599
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>30,256,440</b>	<b>31,559,586</b>	<b>31,559,586</b>	<b>28,763,259</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 30,486	\$ 157,153	\$ 157,153	\$ 147,473
Contractuals	30,003,641	34,312,116	34,285,645	24,853,297
Debt Service	-	-	-	-
Commodities	-	-	26,472	24,751
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>30,034,128</b>	<b>34,469,269</b>	<b>34,469,269</b>	<b>25,025,521</b>
<b>Net Change in Fund Balance</b>	<b>222,312</b>	<b>(2,909,683)</b>	<b>(2,909,683)</b>	<b>3,737,738</b>
<b>Actual Beginning Fund Balance</b>	<b>4,772,191</b>	<b>4,994,503</b>	<b>4,994,503</b>	<b>4,994,503</b>
<b>Ending Fund Balance</b>	<b>\$ 4,994,503</b>	<b>\$ 2,084,820</b>	<b>\$ 2,084,820</b>	<b>\$ 8,732,241</b>

# 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)

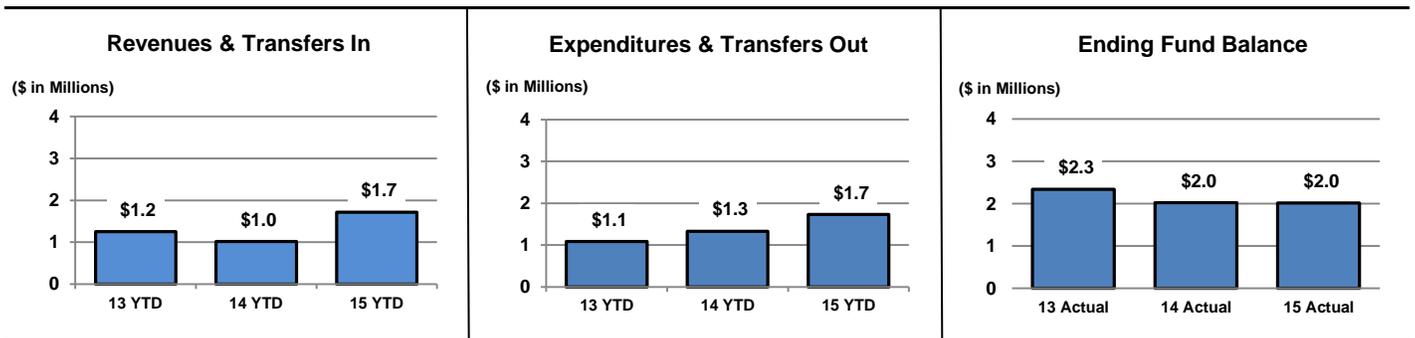
For the month ending December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	1,982,908	1,968,933	1,968,933	2,123,883
Fines & Forfeitures	-	-	-	-
Miscellaneous	360	1,002	1,002	535
Reimbursements	31,998	77,518	77,518	10,165
Use of Money & Property	999	-	-	2,126
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,016,266</b>	<b>2,047,453</b>	<b>2,047,453</b>	<b>2,136,709</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 257,530	\$ 348,215	\$ 348,215	\$ 199,723
Contractuals	1,133,433	1,701,876	1,699,876	1,182,199
Debt Service	-	-	-	-
Commodities	2,642	750	2,750	2,359
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,393,605</b>	<b>2,050,841</b>	<b>2,050,841</b>	<b>1,384,282</b>
<b>Net Change in Fund Balance</b>	<b>622,660</b>	<b>(3,388)</b>	<b>(3,388)</b>	<b>752,427</b>
<b>Actual Beginning Fund Balance</b>	<b>1,689,822</b>	<b>2,312,483</b>	<b>2,312,483</b>	<b>2,312,483</b>
<b>Ending Fund Balance</b>	<b>\$ 2,312,482</b>	<b>\$ 2,309,095</b>	<b>\$ 2,309,095</b>	<b>\$ 3,064,910</b>

# 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 December 31, 2015, with comparative actuals ending December 31, 2014

	2014 YTD	2015 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	-
Miscellaneous	-	-	-	-
Reimbursements	16,611	138,747	417,747	335,080
Use of Money & Property	585	-	-	751
Transfers In & Other Proceeds	1,000,397	1,156,015	1,156,015	1,381,960
<b>Total Revenues &amp; Transfers In</b>	<b>1,017,593</b>	<b>1,307,729</b>	<b>1,586,729</b>	<b>1,717,791</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 208,212	\$ 215,894	\$ 215,894	\$ 213,947
Contractuals	1,117,803	1,032,290	1,561,290	1,505,197
Debt Service	-	-	-	-
Commodities	3,654	12,100	11,930	9,199
Capital Improvements	-	-	-	-
Capital Outlay	-	-	170	(170)
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,329,669</b>	<b>1,260,284</b>	<b>1,789,284</b>	<b>1,728,173</b>
<b>Net Change in Fund Balance</b>	<b>(312,077)</b>	<b>47,444</b>	<b>(202,556)</b>	<b>(10,382)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,335,876</b>	<b>2,023,800</b>	<b>2,023,800</b>	<b>2,023,800</b>
<b>Ending Fund Balance</b>	<b>\$ 2,023,799</b>	<b>\$ 2,071,244</b>	<b>\$ 1,821,244</b>	<b>\$ 2,013,418</b>

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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 \$12,229 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 \$300,000 in available funding for one remaining active road project.
- **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 \$2.6 million in budgeted funding, with \$2.3 million committed and \$337,924 available.
- **2011:** Budgeted funding for active 2011 projects totals \$23.8 million, with \$12.0 million committed and \$11.8 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 \$12.8 million in budgeted funding, with \$12.1 million committed and \$0.7 million remaining. Fire Station 36 on South Oliver is fully operational and the update to the Adult Detention Facility Master Control System project has been completed.
- **2013:** The 2013 CIP includes \$24.0 million in project funding, of which \$19.7 million is committed and \$4.3 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 \$29.2 million in project funding, of which \$16.8 million is committed and \$12.4 million is available. Replacement of Deputy Workstations was transferred as part of the 2013 CIP amendment to upgrade the Adult Detention Facility Master Control System and is completed.
- **2015:** The 2015 CIP includes \$24.8 million in project funding, of which \$15.0 million is committed and \$9.8 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
<b>2002 Projects</b>							
<b>Facilities</b>							
51999-234	> Replace Plum Shelter, Sedgwick County Park	Cash	43,540	246,235	234,006	12,229	83,450
<b>Total - 2002 Open Projects</b>			<b>\$ 43,540</b>	<b>\$ 246,235</b>	<b>\$ 234,006</b>	<b>\$ 12,229</b>	<b>\$ 83,450</b>
<b>2005 Projects</b>							
<b>Facilities</b>							
93967-234	> Space Planning for all County Offices	Cash	350,000	234,250	134,363	99,887	12,222
57011-551	> Operations Reserve, SC Arena	Special LST	-	8,092,439	-	8,092,439	-
<b>Total - 2005 Open Projects</b>			<b>\$ 350,000</b>	<b>\$ 8,326,689</b>	<b>\$ 134,363</b>	<b>\$ 8,192,326</b>	<b>\$ 12,222</b>
<b>2006 Projects</b>							
<b>Roads</b>							
21763-231	> R239 13thSt N: 119th-135thSt W	LST	300,000	300,000	-	300,000	-
<b>Total - 2006 Open Projects</b>			<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>
<b>2007 Projects</b>							
<b>Roads</b>							
21723-231	> R308 Widen 159th St. E:US 54-21st St N (D)	LST	-	250,000	-	250,000	-
<b>Total - 2007 Open Projects</b>			<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>
<b>2008 Projects</b>							
<b>Facilities</b>							
33976-234	> Replace Boilers & Hot Water Sys-JRBR (D)	Cash	48,676	48,676	-	48,676	-
<b>Total - 2008 Open Projects</b>			<b>\$ 48,676</b>	<b>\$ 48,676</b>	<b>\$ -</b>	<b>\$ 48,676</b>	<b>\$ -</b>

## 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
<b>2009 Projects</b>							
<b>Facilities</b>							
62999-234	> Compliance w Americans w Disabilities Act 2009	Cash	278,350	278,350	275,544	2,806	7,970
<b>Drainage</b>							
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	-
<b>Roads</b>							
21669-231	> R274 Recond 183rd St W: 23-39th St S (ROW)	LST	100,000	100,000	-	100,000	-
<b>Total - 2009 Open Projects</b>			<b>\$ 4,378,350</b>	<b>\$ 4,510,460</b>	<b>\$ 4,335,886</b>	<b>\$ 174,574</b>	<b>\$ 7,970</b>
<b>2010 Projects</b>							
<b>Facilities</b>							
62998-234	> Compliance w Americans w Disabilities Act 2010	Cash	378,363	378,365	248,115	130,250	6,439
11992-234	> Convert to Digital & Expand 800 MHz Radio Sys	Cash	650,000	149,955	146,600	3,355	1,660
<b>Roads</b>							
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	1,285,727	143,787	461,178
21642-403	> R324 45th N:Webb to Greenwich	Bond	500,000	500,000	493,500	6,500	-
<b>Total - 2010 Open Projects</b>			<b>\$ 2,578,363</b>	<b>\$ 2,607,834</b>	<b>\$ 2,269,910</b>	<b>\$ 337,924</b>	<b>\$ 487,639</b>

## 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
<b>2011 Projects</b>							
<b>Facilities</b>							
33971-234	> Repair JRBR Concrete	Cash	-	75,100	13,209	61,892	-
52986-234	> Improvements to NE SC Park	Cash	115,750	115,750	39,925	75,825	-
62997-234	> Compliance w Americans w Disabilities Act - 2011	Cash	625,172	625,172	549,061	76,111	122,715
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
<b>Roads</b>							
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	-
<b>Bridges</b>							
21621-231	> B443 11100 South 151st St W	LST	1,500,000	275,388	275,388	-	-
<b>Total - 2011 Open Projects</b>			<b>\$ 25,314,669</b>	<b>\$ 23,769,011</b>	<b>\$ 11,979,520</b>	<b>\$ 11,789,491</b>	<b>\$ 281,351</b>

## 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
<b>2012 Projects</b>							
<b>Facilities</b>							
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	129,431	-	63,332
14971-234	> Relocate Fire Station 36 (5055 S. Oliver)	Cash	2,240,519	2,059,732	1,789,429	270,303	-
62995-241	> Compliance with Americans with Disabilities Act - 2012, Fire District 1	Cash	48,247	48,247	-	48,247	-
<b>Roads</b>							
21591-231	> R134 Utility Relocation & Right of Way 2012	LST	200,000	250	250	-	-
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	324,713	75,287	-
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
<b>Drainage</b>							
23964-234	D21, Improve Drainage SW of Haysville (Design)	Cash	-	145,000	136,290	8,710	12,611
<b>Total - 2012 Open Projects</b>			<b>\$ 11,156,368</b>	<b>\$ 12,825,055</b>	<b>\$ 12,076,796</b>	<b>\$ 748,259</b>	<b>\$ 155,695</b>

## 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
<b>2013 Projects</b>							
<b>Facilities</b>							
62993-234	> Compliance w Americans w Disabilities Act - 13	Cash	369,889	369,889	113,859	256,030	65,435
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	374,978	20,234	248,030
91947-234	> Replace Parking Lots on County Property - 13	Cash	248,062	248,062	425	247,637	425
17975-234	> Update Master Control and Related Peripheral Technology, Adult Detention	Cash	2,022,322	2,750,778	2,129,433	621,346	1,735,348
<b>Roads</b>							
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	101,928	64,411	37,517	-
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
<b>Drainage</b>							
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	-
<b>Bridges</b>							
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	3,639,212
21583-231	> B460 45th St N: Bdwy & Hydraulic (D)	LST	50,000	40,500	40,500	-	24,696
21584-231	> B461 Biannual Inspection & On-call Engineer 2013	LST	100,000	92,739	52,675	40,064	-
21585-231	> B464 Bridge Designs - Off System Federal Funding 2013	LST	100,000	100,000	99,750	250	1,938
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	-	-
<b>Total - 2013 Open Projects</b>			<b>\$ 19,607,219</b>	<b>\$ 24,019,342</b>	<b>\$ 19,678,515</b>	<b>\$ 4,340,827</b>	<b>\$ 6,338,212</b>

## 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
<b>2014 Projects</b>							
<b>Facilities</b>							
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	12,293,744	5,389,452	6,904,292	274,864
93959-234	> Primary Care Integration Project	Cash	170,900	170,900	126,352	44,548	126,120
<b>Roads</b>							
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	-
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	-	26,146
21547-231	> R331 Traffic Control Maintenance & Construction - 2014	LST	320,000	277,228	277,228	-	-

## 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
<b>Drainage</b>							
23959-403	> D21, Phase 1 - Improve Drainage SW of Haysville	Bond	300,000	1,884,000	-	1,884,000	-
<b>Bridges</b>							
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	968,882	88,425	362,178
21540-231	> B461 Biannual Inspection & On-call Engineer 2014	LST	100,000	113,383	113,383	-	60,009
21539-231	> B462 Ped Bridge WVCFC 2014	LST	-	150,000	147,903	2,097	47,329
21541-231	> B464 Bridge Designs - Off System Federal Funding 2014	LST	100,000	151,000	151,000	-	69,132
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	-
<b>Total - 2014 Open Projects</b>			<b>\$ 27,097,355</b>	<b>\$ 29,180,374</b>	<b>\$ 16,748,690</b>	<b>\$ 12,431,683</b>	<b>\$ 1,501,472</b>

## 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
<b>2015 Projects</b>							
<b>Facilities</b>							
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	13,550	294,231	9,750
13983-234	> Outdoor Warning Device	Cash	100,000	100,000	94,379	5,621	94,379
21818-234	> PW Salt Storage Building-C	Cash	325,000	354,328	342,457	11,871	-
21819-234	> PW Salt Storage Building-D	Cash	40,000	10,672	10,672	-	8,092
31995-234	> Crisis Community Center	Cash	200,000	284,339	21,241	263,098	7,191
62992-234	> Compliance w Americans w Disabilities Act - 15	Cash	353,363	353,363	138,706	214,657	81,543
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	-
93958-234	> New Main Tag Office	Cash	2,318,000	2,318,000	25,000	2,293,000	25,000
<b>Roads</b>							
21520-231	> R134 Utility Relocation & Right of Way 2015	LST	200,000	200,000	11,318	188,682	11,318
21521-231	> R175 Preventive Maintenance-Selected Rds 2015	LST	10,000,000	10,000,000	9,689,965	310,035	9,599,201
21522-231	> R264 Miscellaneous Drainage Projects 2015	LST	500,000	585,500	517,040	68,460	67,645
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	246,719	1,098,781	246,719
21523-231	> R331 Traffic Control Maintenance & Construction - 2015	LST	320,000	541,174	454,254	86,920	454,254
21533-231	> R340 ROW Acq on 53rd St. N at Hydraulic	LST	300,000	300,000	157,505	142,495	157,505
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
<b>Bridges</b>							
21563-403	> B458 183rd St W btw 47th & 55th St S	LST	607,500	607,500	283,816	323,684	283,816
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	432,471	505,529	-
21567-403	> B462 Bike/Ped Bridge & Repairs on Meridian Bridge over WVCFC	Bond	8,430	570,430	562,000	8,430	-
21518-231	> B464 Bridge Designs - Off System Federal Funding 2015	LST	100,000	100,000	69,000	31,000	63,750
21531-231	> B467 Bridge on 39th S btw 327th and 343rd W	LST	160,000	160,000	80,720	79,280	72,132
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	101,000	39,070	101,000
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	385,996	273,754	385,996
21529-231	> B471 Bridge on 53rd N btw 231st & 247th W	LST	70,000	70,000	51,200	18,800	11,438
21528-231	> B473 Bridge on Broadway btw 117th & 125th N	LST	93,000	93,000	79,429	13,571	31,772
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	376,515	29,485	-
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	-	51,450
21524-231	> B486 Bridge Repairs on MacArthur at Lake Afton	LST	200,000	200,000	-	200,000	-
<b>Total - 2015 Open Projects</b>			<b>\$ 24,243,676</b>	<b>\$ 24,833,162</b>	<b>\$ 15,002,574</b>	<b>\$ 9,830,588</b>	<b>\$ 12,536,191</b>

## 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
<b>Summary by Fund and Project Type</b>							
<b>Total All Open Projects</b>			<b>\$ 115,118,216</b>	<b>\$ 130,916,838</b>	<b>\$ 82,460,260</b>	<b>\$ 48,456,577</b>	<b>\$ 21,404,202</b>
<b>Total by Fund</b>							
>	Sales Tax Road and Bridge Fund (LST)		54,621,294	59,563,504	48,521,024	11,042,480	16,785,754
>	Special Highway Improvement (Cash)		-	-	-	-	-
>	Capital Improvement (Cash)		16,721,907	17,917,163	11,534,161	6,383,001	2,816,140
>	Fire District Special (Cash)		96,494	96,494	28,555	67,939	-
>	Coroner - Grants (Cash)		-	-	-	-	-
>	Miscellaneous Grants (Cash)		-	-	-	-	-
>	Building & Equipment (Bond)		36,420,521	34,859,265	16,209,812	18,649,453	334,614
>	Streets Bridges & Other Construction (Bond)		7,258,000	10,387,973	6,166,708	4,221,265	1,467,694
>	Arena Construction (LST-A)		-	8,092,439	-	8,092,439	-
>	Fleet Management Building Improvement (Cash)		-	-	-	-	-
<b>Total</b>			<b>\$ 115,118,216</b>	<b>\$ 130,916,838</b>	<b>\$ 82,460,260</b>	<b>\$ 48,456,577</b>	<b>\$ 21,404,202</b>
<b>Total by Project Type</b>							
>	Facilities		48,738,922	55,513,401	23,401,046	32,112,355	3,109,677
>	Drainage		5,200,000	7,735,960	4,371,483	3,364,477	41,077
>	Roads		50,218,034	52,785,400	45,671,033	7,114,367	12,424,218
>	Bridges		10,961,260	14,882,077	9,016,699	5,865,378	5,829,230
<b>Total</b>			<b>\$ 115,118,216</b>	<b>\$ 130,916,838</b>	<b>\$ 82,460,260</b>	<b>\$ 48,456,577</b>	<b>\$ 21,404,202</b>

# Fund Statements

The combined financial statements present information regarding the County's governmental and proprietary funds. Highlights of those financial statements as of and for the period ending December 31, 2015 are as follows:

## Combined Financial Statements

**Governmental funds** are generally used to account for tax-supported activities. The focus of the County's combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 56 and 57) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 58 and 59) for the General Fund, Federal/State Assistance Fund, 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 62-81 of this report.

**Proprietary funds** of the County include Enterprise Funds and Internal Service Funds and the related financial statements include the *Statement of Net Position* and *Statement of Revenues, Expenses and Changes in Net Position* (pages 60 and 61). The County's single Enterprise Fund 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 78-81 of this report.

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

- Fund balances for the governmental funds totaled \$215.9 million, a decrease of \$20.6 million since the first of the year. The following table depicts the financial position at December 31 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund	December 31, 2015 Fund Balance	Change in Fund Balance
General	\$ 64,410,492	\$ (4,216,277)
Fed/State Assistance	18,359,519	(4,903,477)
Public Building Commission	41,905,143	(8,627,823)
Debt Service	3,110,533	1,465,765
Debt Proceeds	44,874,724	(3,227,540)
Other	43,258,895	(1,072,340)
<b>Totals</b>	<b>\$ 215,919,306</b>	<b>\$ (20,581,692)</b>

- Governmental funds revenues were \$319.9 million for the period ending December 31, 2015 a decrease of \$1.9 million compared to 2014. Property tax increased \$2.7 million. Investment income increased by approximately \$0.7 million from 2014 to 2015. Other revenues decreased \$10.4 million from 2014 to 2015. Charges for services were up \$3.3 million for 2015.
- Governmental funds expenditures were \$359.4 million as of December 31, 2015, an increase of \$26.3 million from the same period last year. Capital outlay expenditures were down \$6.1 million from last year. Public Safety expenditures were up \$4.8 million from last year. Culture and recreation expenditures were up \$5.7 million from last year. Economic development expenditures were up \$6.6 million from last year. Debt service was up \$13.5 million from 2014 to 2015.
- The unrestricted fund balances of the governmental funds totaled \$76.2 million, which is available for meeting current budget obligations and spending at the government's discretion.

- Fund balance of the Debt Service Fund totaled nearly \$3.1 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is primarily met through property taxes, special assessments and transfers from other funds.
- The fund balance of the Debt Proceeds Fund totaled \$44.9 million, a decrease of \$3.2 million since the first of the year.
- Net position of the Arena Fund (the County's only Enterprise Fund) totaled nearly \$164.9 million at December 31. It is important to note that net position totaling \$159.9 million are currently restricted since they represent capital assets (\$152.0 million) and restrictions for capital improvements and operations (\$7.9 million). The \$7.9 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 \$38.1 million. Of this amount, \$15.8 million is invested in capital assets and \$22.3 million represents unrestricted net position.

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**SEDGWICK COUNTY, KANSAS**

*Balance Sheet*

**Governmental Funds**

**December 31, 2015**

*(with comparative totals for December 31, 2014)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
<b>Assets:</b>			
Cash, including investments	\$ 55,654,120	\$ 20,028,632	\$ 1,332,558
Restricted investment	-	-	40,572,585
Advance receivable	5,847,529	-	-
Due from other funds	-	-	-
Due from other agencies	10,320	-	-
Accounts receivable	556,763	756,452	-
Property tax receivable	94,801,337	-	-
Sales tax receivable	2,368,864	-	-
Interest receivable	673,783	-	-
Prepaid items	2,488,609	-	-
Note receivable	936,044	-	11,170,177
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	108,110	-
<b>Total assets</b>	<b>\$ 163,337,369</b>	<b>\$ 20,893,194</b>	<b>\$ 53,075,320</b>
<b>Liabilities:</b>			
Accounts payable	\$ 1,902,818	\$ 1,164,517	\$ -
Accrued wages	2,222,722	715,796	-
Advance - grants	-	-	-
Due to other funds	-	-	-
Advance payable	-	-	-
<b>Total liabilities</b>	<b>4,125,540</b>	<b>1,880,313</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax receivable	94,801,337	-	-
Unavailable revenue - accounts receivable	-	653,362	-
Deferred notes receivable	-	-	11,170,177
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<b>94,801,337</b>	<b>653,362</b>	<b>11,170,177</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	-	108,110	-
Advance receivable	5,847,529	-	-
Note receivable	936,044	-	-
Prepaid items	2,488,609	-	-
<b>Restricted:</b>			
General Government	-	-	-
Debt Service	-	-	1,332,558
Public Safety	-	1,605,655	-
Public Works	-	-	-
Health and Welfare	-	9,842,874	-
Culture and Recreation	-	-	-
Economic Development	-	1,183,338	40,572,585
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	-	697,129	-
Capital Outlay	-	-	-
Culture and Recreation	-	-	-
<b>Assigned:</b>			
General Government	16,057,287	-	-
Public Safety	-	539,687	-
Public Works	-	-	-
Health and Welfare	-	4,382,726	-
Capital Outlay	-	-	-
Economic Development	-	-	-
Unassigned	39,081,023	-	-
<b>Total fund balance</b>	<b>\$ 64,410,492</b>	<b>\$ 18,359,519</b>	<b>\$ 41,905,143</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 163,337,369</b>	<b>\$ 20,893,194</b>	<b>\$ 53,075,320</b>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2015	2014
\$ 3,087,999	\$ 7,844,048	\$ 50,693,619	\$ 138,640,976	\$ 143,574,073
-	36,276,329	-	76,848,914	89,965,933
-	-	-	5,847,529	6,055,041
-	815,847	-	815,847	6,544,827
-	-	301,211	311,531	2,215,988
22,534	-	4,896,350	6,232,099	5,804,869
11,370,781	-	33,756,905	139,929,023	139,691,557
-	-	2,368,864	4,737,728	5,122,046
-	-	-	673,783	537,758
-	-	-	2,488,609	2,569,773
-	-	-	12,106,221	4,084,440
5,121,765	-	-	5,121,765	5,121,765
1,884,596	-	-	1,884,596	1,884,596
-	-	459,223	567,333	444,259
<b>\$ 21,487,675</b>	<b>\$ 44,936,224</b>	<b>\$ 92,476,172</b>	<b>\$ 396,205,954</b>	<b>\$ 413,616,925</b>
\$ -	\$ 61,500	\$ 2,735,057	\$ 5,863,892	\$ 2,904,150
-	-	903,510	3,842,028	6,113,688
-	-	-	-	436,640
-	-	815,847	815,847	6,544,827
-	-	5,847,529	5,847,529	6,055,041
-	61,500	10,301,943	16,369,296	22,054,346
11,370,781	-	33,756,905	139,929,023	139,691,557
-	-	5,158,429	5,811,791	5,215,267
-	-	-	11,170,177	3,148,396
7,006,361	-	-	7,006,361	7,006,361
<b>18,377,142</b>	<b>-</b>	<b>38,915,334</b>	<b>163,917,352</b>	<b>155,061,581</b>
-	-	459,223	567,333	444,259
-	-	-	5,847,529	6,055,041
-	-	-	936,044	936,044
-	-	-	2,488,609	2,569,773
-	-	1,601,925	1,601,925	1,492,689
3,110,533	36,276,329	25,790	40,745,210	43,703,849
-	-	8,443,973	10,049,628	12,549,498
-	-	3,789,693	3,789,693	3,927,346
-	-	678,710	10,521,584	11,854,921
-	-	37,695	37,695	35,699
-	-	9,500	41,765,423	53,180,442
-	8,598,395	12,811,013	21,409,408	25,026,870
-	-	3,865,571	4,562,700	3,487,921
-	-	3,917,511	3,917,511	4,705,788
-	-	-	-	5,300,000
-	-	-	16,057,287	15,334,960
-	-	-	539,687	687,861
-	-	290,838	290,838	354,707
-	-	-	4,382,726	4,371,385
-	-	8,149,548	8,149,548	8,800,948
-	-	-	-	210
-	-	(822,095)	38,258,928	31,680,787
<b>3,110,533</b>	<b>44,874,724</b>	<b>43,258,895</b>	<b>215,919,306</b>	<b>236,500,998</b>
<b>\$ 21,487,675</b>	<b>\$ 44,936,224</b>	<b>\$ 92,476,172</b>	<b>\$ 396,205,954</b>	<b>\$ 413,616,925</b>

**SEDGWICK COUNTY, KANSAS**

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

**For the Twelve Months Ended December 31, 2015**

*(with comparative totals for the twelve months ended December 31, 2014)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
<b>Revenues</b>			
Property taxes	\$ 106,784,206	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	15,629,186	-	-
Special assessments	-	-	-
Other taxes	262,829	5,573	-
Intergovernmental	2,471,600	31,540,839	-
Charges for services	17,430,126	24,165,434	1,364,583
Uses of money and property	4,531,174	14,438	151,455
Fines and forfeits	45,111	167,054	-
Licenses and permits	68,441	-	-
Other	3,746,708	958,049	2,000,000
<b>Total revenues</b>	<u>150,969,381</u>	<u>56,851,387</u>	<u>3,516,038</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	31,610,270	238,338	-
Public safety	90,092,868	11,845,859	-
Public works	1,720,879	-	-
Health and welfare	8,774,699	45,513,255	-
Cultural and recreation	14,477,882	-	-
Economic development	2,899,771	6,207,924	9,532,302
<b>Debt service:</b>			
Principal	-	-	1,305,000
Interest and fiscal charges	-	-	1,306,559
Debt issuance costs	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>149,576,369</u>	<u>63,805,376</u>	<u>12,143,861</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>1,393,012</u>	<u>(6,953,989)</u>	<u>(8,627,823)</u>
<b>Other financing sources (uses)</b>			
Transfers from other funds	43,671	2,122,541	-
Transfers to other funds	(7,034,920)	(72,029)	-
Premium from issuance of revenue bonds	-	-	-
Premium from issuance of general obligation bonds	-	-	-
Proceeds from capital asset disposition	1,381,960	-	-
Proceeds from capital lease	-	-	-
Issuance of general obligation bonds	-	-	-
Issuance of revenue bonds	-	-	-
<b>Total other financing sources (uses)</b>	<u>(5,609,289)</u>	<u>2,050,512</u>	<u>-</u>
<b>Net change in fund balance</b>	(4,216,277)	(4,903,477)	(8,627,823)
<b>Fund balances, beginning of year</b>	<u>68,626,769</u>	<u>23,262,996</u>	<u>50,532,966</u>
<b>Fund balances, end of period</b>	<u>\$ 64,410,492</u>	<u>\$ 18,359,519</u>	<u>\$ 41,905,143</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2015	2014
\$ 15,482,795	\$ -	\$ 38,121,970	\$ 160,388,971	\$ 157,680,267
-	-	2,630,854	2,630,854	2,690,238
-	-	12,434,054	28,063,240	27,737,784
1,108,008	-	192,820	1,300,828	1,617,407
-	-	81,697	350,099	560,854
84,796	-	14,314,822	48,412,057	46,276,339
638,371	-	22,704,574	66,303,088	63,028,624
-	426,006	5,018	5,128,091	4,476,673
-	-	-	212,165	255,297
-	-	69,409	137,850	122,390
-	-	314,151	7,018,908	17,396,058
<u>17,313,970</u>	<u>426,006</u>	<u>90,869,369</u>	<u>319,946,151</u>	<u>321,841,931</u>
-	-	4,631,507	36,480,115	36,329,010
-	-	40,969,800	142,908,527	138,130,611
-	-	12,183,138	13,904,017	13,944,045
-	-	5,684,707	59,972,661	58,261,524
-	-	29,120	14,507,002	8,771,302
-	-	7,322,161	25,962,158	19,390,868
14,005,000	12,595,000	722,185	28,627,185	16,312,281
5,455,851	1,252,386	67,229	8,082,025	6,354,659
-	279,738	-	279,738	857,728
-	-	28,673,567	28,673,567	34,744,759
<u>19,460,851</u>	<u>14,127,124</u>	<u>100,283,414</u>	<u>359,396,995</u>	<u>333,096,787</u>
<u>(2,146,881)</u>	<u>(13,701,118)</u>	<u>(9,414,045)</u>	<u>(39,450,844)</u>	<u>(11,254,856)</u>
3,612,646	-	11,215,345	16,994,203	18,975,490
-	(8,421,619)	(2,873,640)	(18,402,208)	(19,975,887)
-	851,977	-	851,977	2,764,967
-	753,220	-	753,220	3,318,454
-	-	-	1,381,960	-
-	-	-	-	1,271,190
-	11,145,000	-	11,145,000	31,875,000
-	6,145,000	-	6,145,000	44,945,000
<u>3,612,646</u>	<u>10,473,578</u>	<u>8,341,705</u>	<u>18,869,152</u>	<u>83,174,214</u>
1,465,765	(3,227,540)	(1,072,340)	(20,581,692)	71,919,358
<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>\$ 3,110,533</u>	<u>\$ 44,874,724</u>	<u>\$ 43,258,895</u>	<u>\$ 215,919,306</u>	<u>\$ 236,500,998</u>

## SEDGWICK COUNTY, KANSAS

### Statement of Net Position Proprietary Funds December 31, 2015

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b>Assets</b>		
<b>Current assets:</b>		
Cash, including investments	\$ 5,021,918	\$ 23,989,368
Accounts receivable	-	401
Inventories, at cost	-	130,201
<b>Restricted assets:</b>		
Cash, including investments	8,120,593	-
<b>Total current assets</b>	<b>13,142,511</b>	<b>24,119,970</b>
<b>Noncurrent assets:</b>		
<b>Capital assets:</b>		
Land	13,038,358	40,580
Buildings and improvements	163,377,992	8,319,354
Machinery and equipment	6,343,383	31,386,521
Construction in progress	-	-
Less accumulated depreciation	(30,791,163)	(23,928,547)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>151,968,570</b>	<b>15,817,908</b>
<b>Total assets</b>	<b>\$ 165,111,081</b>	<b>\$ 39,937,878</b>
<b>Liabilities</b>		
<b>Current liabilities:</b>		
Accounts payable	\$ 197,595	\$ 645,448
Accrued wages	-	35,297
Estimated claims costs payable	-	833,000
<b>Total current liabilities</b>	<b>197,595</b>	<b>1,513,745</b>
<b>Noncurrent liabilities:</b>		
Estimated claims costs payable	-	342,000
<b>Total liabilities</b>	<b>197,595</b>	<b>1,855,745</b>
<b>Net position</b>		
Investment in capital assets	151,968,570	15,817,908
Restricted for capital improvements and operations	7,922,998	-
Unrestricted	5,021,918	22,264,225
<b>Total net position</b>	<b>164,913,486</b>	<b>38,082,133</b>
<b>Total liabilities and net position</b>	<b>\$ 165,111,081</b>	<b>\$ 39,937,878</b>

## SEDGWICK COUNTY, KANSAS

### Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Twelve Months Ended December 31, 2015

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b>Operating revenues:</b>		
Charges for services	\$ 590,000	\$ 37,864,366
Other revenue	6,299	762,534
<b>Total operating revenues</b>	596,299	38,626,900
<b>Operating expenses:</b>		
Salaries and benefits	-	1,535,942
Contractual services	478,800	2,674,824
Utilities	-	65,299
Supplies and fuel	-	2,763,193
Administrative charges	-	177,752
Depreciation expense	4,443,459	2,717,114
Claims expense	-	25,093,764
Other expense	200,036	-
<b>Total operating expenses</b>	5,122,295	35,027,888
<b>Operating income (loss)</b>	(4,525,996)	3,599,012
<b>Nonoperating revenues:</b>		
Investment income	-	7,476
Gain (loss) on sale of assets	-	357,114
<b>Total nonoperating revenues</b>	-	364,590
<b>Income (loss) before transfers</b>	(4,525,996)	3,963,602
<b>Transfers:</b>		
Transfers from other funds	-	1,408,005
<b>Change in net position</b>	(4,525,996)	5,371,607
<b>Net position, beginning of year</b>	169,439,482	32,710,526
<b>Net position, end of period</b>	\$ 164,913,486	\$ 38,082,133

**SEDGWICK COUNTY, KANSAS**

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

*(with comparative totals for December 31, 2014)*

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2015	2014
<b>Assets</b>					
Cash, including investments	\$ 20,467,083	\$ 25,790	\$ 30,200,746	\$ 50,693,619	\$ 56,438,349
Due from other agencies	1,530	-	299,681	301,211	63,308
Accounts receivable	4,896,350	-	-	4,896,350	4,372,152
Property tax receivable	33,756,905	-	-	33,756,905	33,420,868
Sales tax receivable	-	-	2,368,864	2,368,864	2,561,023
Inventories, at cost	459,223	-	-	459,223	349,975
<b>Total assets</b>	<b>\$ 59,581,091</b>	<b>\$ 25,790</b>	<b>\$ 32,869,291</b>	<b>\$ 92,476,172</b>	<b>\$ 97,205,675</b>
<b>Liabilities:</b>					
Accounts payable	\$ 894,933	\$ -	\$ 1,840,124	\$ 2,735,057	\$ 990,006
Accrued wages	893,377	-	10,133	903,510	1,428,238
Due to other funds	-	-	815,847	815,847	6,544,827
Advance payable	-	-	5,847,529	5,847,529	6,055,041
<b>Total liabilities</b>	<b>1,788,310</b>	<b>-</b>	<b>8,513,633</b>	<b>10,301,943</b>	<b>15,018,112</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax receivable	33,756,905	-	-	33,756,905	33,420,868
Unavailable revenue - accounts receivable	4,858,748	-	299,681	5,158,429	4,435,460
<b>Total deferred inflows of resources</b>	<b>38,615,653</b>	<b>-</b>	<b>299,681</b>	<b>38,915,334</b>	<b>37,856,328</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	459,223	-	-	459,223	349,975
<b>Restricted:</b>					
General Government	1,601,925	-	-	1,601,925	1,492,689
Debt Service	-	25,790	-	25,790	25,790
Public Safety	8,443,973	-	-	8,443,973	9,166,303
Public Works	3,789,693	-	-	3,789,693	3,927,346
Health and Welfare	678,710	-	-	678,710	950,999
Culture and Recreation	37,695	-	-	37,695	35,699
Economic Development	9,500	-	-	9,500	9,500
Capital Outlay	-	-	12,811,013	12,811,013	17,657,735
<b>Committed:</b>					
Public Safety	3,865,571	-	-	3,865,571	3,487,921
Capital Outlay	-	-	3,917,511	3,917,511	4,705,788
<b>Assigned:</b>					
Public Works	290,838	-	-	290,838	265,598
Capital Outlay	-	-	8,149,548	8,149,548	8,800,948
Unassigned	-	-	(822,095)	(822,095)	(6,545,056)
<b>Total fund balance</b>	<b>19,177,128</b>	<b>25,790</b>	<b>24,055,977</b>	<b>43,258,895</b>	<b>44,331,235</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 59,581,091</b>	<b>\$ 25,790</b>	<b>\$ 32,869,291</b>	<b>\$ 92,476,172</b>	<b>\$ 97,205,675</b>

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<b>Public Works Highways</b>	<b>Noxious Weeds</b>	<b>Solid Waste</b>	<b>Special Parks and Recreation</b>	<b>Emergency Telephone Services</b>	<b>Court Trustee Operations</b>
\$ 2,633,488	\$ 229,765	\$ 1,394,051	\$ 37,695	\$ 2,669,782	\$ 2,798,726
1,530	-	-	-	-	-
8,972	629	-	-	-	-
4,809,420	375,194	-	-	-	-
-	-	-	-	-	-
<u>\$ 7,453,410</u>	<u>\$ 605,588</u>	<u>\$ 1,394,051</u>	<u>\$ 37,695</u>	<u>\$ 2,669,782</u>	<u>\$ 2,798,726</u>
\$ 18,383	\$ 455	\$ 21,571	\$ -	\$ 30,376	\$ 90,545
121,720	6,046	18,199	-	-	75,663
<u>140,103</u>	<u>6,501</u>	<u>39,770</u>	<u>-</u>	<u>30,376</u>	<u>166,208</u>
4,809,420	375,194	-	-	-	-
1,530	-	-	-	-	-
<u>4,810,950</u>	<u>375,194</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,639,406	2,632,518
2,502,357	-	1,287,336	-	-	-
-	-	-	-	-	-
-	-	-	37,695	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	223,893	66,945	-	-	-
<u>2,502,357</u>	<u>223,893</u>	<u>1,354,281</u>	<u>37,695</u>	<u>2,639,406</u>	<u>2,632,518</u>
<u>\$ 7,453,410</u>	<u>\$ 605,588</u>	<u>\$ 1,394,051</u>	<u>\$ 37,695</u>	<u>\$ 2,669,782</u>	<u>\$ 2,798,726</u>
					(Continued)
-	-	-	-	-	-

**SEDGWICK COUNTY, KANSAS**

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

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Assets</b>				
Cash, including investments	\$ 4,092	\$ 663,927	\$ 148,276	\$ 41,766
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
<b>Total assets</b>	<b>\$ 4,092</b>	<b>\$ 663,927</b>	<b>\$ 148,276</b>	<b>\$ 41,766</b>
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 360,201	\$ -	\$ 8,016
Accrued wages	-	57,731	-	-
<b>Total liabilities</b>	<b>-</b>	<b>417,932</b>	<b>-</b>	<b>8,016</b>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax receivable	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	-	-	-	-
<b>Restricted:</b>				
General Government	-	245,995	-	-
Public Safety	-	-	148,276	33,750
Public Works	-	-	-	-
Health and Welfare	4,092	-	-	-
Culture and Recreation	-	-	-	-
Economic Development	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
<b>Total fund balance</b>	<b>4,092</b>	<b>245,995</b>	<b>148,276</b>	<b>33,750</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 4,092</b>	<b>\$ 663,927</b>	<b>\$ 148,276</b>	<b>\$ 41,766</b>

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Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2015	2014
\$ 1,170,577	\$ 3,385,027	\$ 23,144	\$ 192,537	\$ 20,467,083	\$ 21,213,042
-	-	-	-	1,530	1,740
-	4,646	-	-	4,896,350	4,372,152
-	14,730,789	-	-	33,756,905	33,420,868
-	-	-	-	459,223	349,975
<u>\$ 1,170,577</u>	<u>\$ 18,120,462</u>	<u>\$ 23,144</u>	<u>\$ 192,537</u>	<u>\$ 59,581,091</u>	<u>\$ 59,357,777</u>
\$ 21	\$ 131,503	\$ -	\$ -	\$ 894,933	\$ 460,948
7,163	291,291	-	-	893,377	1,416,039
<u>7,184</u>	<u>422,794</u>	<u>-</u>	<u>-</u>	<u>1,788,310</u>	<u>1,876,987</u>
-	14,730,789	-	-	33,756,905	33,420,868
-	-	-	-	4,858,748	4,373,892
-	14,730,789	-	-	38,615,653	37,794,760
-	-	-	-	459,223	349,975
1,163,393	-	-	192,537	1,601,925	1,492,689
-	2,966,879	23,144	-	8,443,973	9,166,303
-	-	-	-	3,789,693	3,927,346
-	-	-	-	678,710	950,999
-	-	-	-	37,695	35,699
-	-	-	-	9,500	9,500
-	-	-	-	3,865,571	3,487,921
-	-	-	-	290,838	265,598
<u>1,163,393</u>	<u>2,966,879</u>	<u>23,144</u>	<u>192,537</u>	<u>19,177,128</u>	<u>19,686,030</u>
<u>\$ 1,170,577</u>	<u>\$ 18,120,462</u>	<u>\$ 23,144</u>	<u>\$ 192,537</u>	<u>\$ 59,581,091</u>	<u>\$ 59,357,777</u>

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**SEDGWICK COUNTY, KANSAS**

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

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
<b>Assets</b>				
Cash, including investments	\$ -	\$ 3,239	\$ 12,274,346	\$ 193,555
Due from other agencies	-	-	299,681	-
Sales tax receivable	-	-	2,368,864	-
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 3,239</u>	<u>\$ 14,942,891</u>	<u>\$ 193,555</u>
<b>Liabilities:</b>				
Accounts payable	\$ 6,248	\$ -	\$ 1,825,303	\$ -
Accrued wages	-	-	10,133	-
Due to other funds	815,847	-	-	-
Advance payable	-	-	-	-
<b>Total liabilities</b>	<u>822,095</u>	<u>-</u>	<u>1,835,436</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - accounts receivable	-	-	299,681	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>299,681</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Restricted:</b>				
Capital Outlay	-	3,239	12,807,774	-
<b>Committed:</b>				
Capital Outlay	-	-	-	-
<b>Assigned:</b>				
Capital Outlay	-	-	-	193,555
<b>Unassigned</b>	(822,095)	-	-	-
<b>Total fund balance</b>	<u>(822,095)</u>	<u>3,239</u>	<u>12,807,774</u>	<u>193,555</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ -</u>	<u>\$ 3,239</u>	<u>\$ 14,942,891</u>	<u>\$ 193,555</u>
Income Statement Check -DO NOT PRINT	-	-	-	-

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2015	2014
\$ 45,623	\$ 9,771,163	\$ 7,238,714	\$ 674,106	\$ 30,200,746	\$ 35,199,517
-	-	-	-	299,681	61,568
-	-	-	-	2,368,864	2,561,023
<u>\$ 45,623</u>	<u>\$ 9,771,163</u>	<u>\$ 7,238,714</u>	<u>\$ 674,106</u>	<u>\$ 32,869,291</u>	<u>\$ 37,822,108</u>
\$ -	\$ 6,123	\$ 2,450	\$ -	\$ 1,840,124	\$ 529,058
-	-	-	-	10,133	12,199
-	-	-	-	815,847	6,544,827
-	5,847,529	-	-	5,847,529	6,055,041
-	5,853,652	2,450	-	8,513,633	13,141,125
-	-	-	-	299,681	61,568
-	-	-	-	299,681	61,568
-	-	-	-	12,811,013	17,657,735
-	3,917,511	-	-	3,917,511	4,705,788
45,623	-	7,236,264	674,106	8,149,548	8,800,948
-	-	-	-	(822,095)	(6,545,056)
<u>45,623</u>	<u>3,917,511</u>	<u>7,236,264</u>	<u>674,106</u>	<u>24,055,977</u>	<u>24,619,415</u>
<u>\$ 45,623</u>	<u>\$ 9,771,163</u>	<u>\$ 7,238,714</u>	<u>\$ 674,106</u>	<u>\$ 32,869,291</u>	<u>\$ 37,822,108</u>
-	-	-	-	-	-

**SEDGWICK COUNTY, KANSAS**

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

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2015	2014
<b>Revenues</b>					
Property taxes	\$ 38,121,970	\$ -	\$ -	\$ 38,121,970	\$ 38,502,526
Emergency telephone services taxes	2,630,854	-	-	2,630,854	2,690,238
Sales taxes	-	-	12,434,054	12,434,054	12,271,326
Special assessments	-	-	192,820	192,820	-
Other taxes	81,697	-	-	81,697	88,882
Intergovernmental	8,548,577	-	5,766,245	14,314,822	9,396,309
Charges for services	22,702,461	-	2,113	22,704,574	21,580,824
Uses of money and property	4,679	-	339	5,018	3,570
Licenses and permits	69,409	-	-	69,409	68,921
Other	83,319	-	230,832	314,151	644,613
<b>Total revenues</b>	<b>72,242,966</b>	<b>-</b>	<b>18,626,403</b>	<b>90,869,369</b>	<b>85,247,209</b>
<b>Expenditures</b>					
Current:					
General government	4,631,507	-	-	4,631,507	4,487,803
Public safety	40,969,800	-	-	40,969,800	39,408,480
Public works	12,183,138	-	-	12,183,138	12,231,217
Health and welfare	5,684,707	-	-	5,684,707	5,561,574
Culture and recreation	29,120	-	-	29,120	5,000
Economic development	7,322,161	-	-	7,322,161	7,223,079
Debt service:					
Principal	722,185	-	-	722,185	817,281
Interest and fiscal charges	67,229	-	-	67,229	94,488
Capital outlay	-	-	28,673,567	28,673,567	34,744,759
<b>Total expenditures</b>	<b>71,609,847</b>	<b>-</b>	<b>28,673,567</b>	<b>100,283,414</b>	<b>104,573,681</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>633,119</b>	<b>-</b>	<b>(10,047,164)</b>	<b>(9,414,045)</b>	<b>(19,326,472)</b>
<b>Other financing sources (uses)</b>					
Transfers from other funds	207,478	-	11,007,867	11,215,345	12,747,965
Transfers to other funds	(1,349,499)	-	(1,524,141)	(2,873,640)	(1,385,725)
Proceeds from capital lease	-	-	-	-	1,271,190
<b>Total other financing sources (uses)</b>	<b>(1,142,021)</b>	<b>-</b>	<b>9,483,726</b>	<b>8,341,705</b>	<b>12,633,430</b>
<b>Net change in fund balances</b>	<b>(508,902)</b>	<b>-</b>	<b>(563,438)</b>	<b>(1,072,340)</b>	<b>(6,693,042)</b>
<b>Fund balances, beginning of year</b>	<b>19,686,030</b>	<b>25,790</b>	<b>24,619,415</b>	<b>44,331,235</b>	<b>51,024,277</b>
<b>Fund balances, end of period</b>	<b>\$ 19,177,128</b>	<b>\$ 25,790</b>	<b>\$ 24,055,977</b>	<b>\$ 43,258,895</b>	<b>\$ 44,331,235</b>

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**SEDGWICK COUNTY, KANSAS**

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 7,322,161	\$ 2,967,127	\$ 2,902,025	\$ 2,459,170
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	174,445	-	-
Charges for services	-	-	14,807,867	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	1,443	-
<b>Total revenues</b>	<u>7,322,161</u>	<u>3,141,572</u>	<u>17,711,335</u>	<u>2,459,170</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	17,024,524	-
Public works	-	-	-	-
Health and welfare	-	3,195,790	-	2,488,917
Culture and recreation	-	-	-	-
Economic development	7,322,161	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>7,322,161</u>	<u>3,195,790</u>	<u>17,024,524</u>	<u>2,488,917</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(54,218)</u>	<u>686,811</u>	<u>(29,747)</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-	4,772	-
Transfers to other funds	-	-	(204,685)	(187,047)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(199,913)</u>	<u>(187,047)</u>
<b>Net change in fund balances</b>	-	(54,218)	486,898	(216,794)
<b>Fund balances, beginning of year</b>	<u>9,500</u>	<u>686,756</u>	<u>3,837,896</u>	<u>258,874</u>
<b>Fund balances, end of period</b>	<u>\$ 9,500</u>	<u>\$ 632,538</u>	<u>\$ 4,324,794</u>	<u>\$ 42,080</u>

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 5,403,688	\$ 397,900	\$ -	\$ -	\$ -	\$ -
-	-	-	-	2,630,854	-
-	-	-	31,116	-	-
4,413,560	-	-	-	-	3,927,847
22,852	115,903	1,707,674	-	-	947,236
-	-	-	-	1,330	-
6,305	-	57,618	-	-	-
24,068	-	9,327	-	149	4,391
<u>9,870,473</u>	<u>513,803</u>	<u>1,774,619</u>	<u>31,116</u>	<u>2,632,333</u>	<u>4,879,474</u>
-	-	-	-	-	-
-	-	-	-	2,114,803	5,260,806
9,765,722	494,419	1,922,997	-	-	-
-	-	-	-	-	-
-	-	-	29,120	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,765,722</u>	<u>494,419</u>	<u>1,922,997</u>	<u>29,120</u>	<u>2,114,803</u>	<u>5,260,806</u>
<u>104,751</u>	<u>19,384</u>	<u>(148,378)</u>	<u>1,996</u>	<u>517,530</u>	<u>(381,332)</u>
70,000	-	-	-	102,706	-
(78,000)	-	(80,170)	-	(659,068)	-
(8,000)	-	(80,170)	-	(556,362)	-
96,751	19,384	(228,548)	1,996	(38,832)	(381,332)
<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>\$ 2,502,357</u>	<u>\$ 223,893</u>	<u>\$ 1,354,281</u>	<u>\$ 37,695</u>	<u>\$ 2,639,406</u>	<u>\$ 2,632,518</u>

**SEDGWICK COUNTY, KANSAS**

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

**Nonmajor Special Revenue Funds**

*For the Twelve Months Ended December 31, 2015*

*(with comparative totals for the twelve months ended December 31, 2014)*

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	50,581	-	-	-
Intergovernmental	-	32,725	-	-
Charges for services	-	3,854,059	6,158	29,310
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	2,805	-	-
<b>Total revenues</b>	<u>50,581</u>	<u>3,889,589</u>	<u>6,158</u>	<u>29,310</u>
<b>Expenditures</b>				
Current:				
General government	-	3,908,151	-	-
Public safety	-	-	220	34,520
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>3,908,151</u>	<u>220</u>	<u>34,520</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>50,581</u>	<u>(18,562)</u>	<u>5,938</u>	<u>(5,210)</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	(51,858)	(43,671)	-	-
<b>Total other financing sources (uses)</b>	<u>(51,858)</u>	<u>(43,671)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	(1,277)	(62,233)	5,938	(5,210)
<b>Fund balances, beginning of year</b>	<u>5,369</u>	<u>308,228</u>	<u>142,338</u>	<u>38,960</u>
<b>Fund balances, end of period</b>	<u>\$ 4,092</u>	<u>\$ 245,995</u>	<u>\$ 148,276</u>	<u>\$ 33,750</u>

Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2015	2014
\$ -	\$ 16,669,899	\$ -	\$ -	\$ 38,121,970	\$ 38,502,526
-	-	-	-	2,630,854	2,690,238
-	-	-	-	81,697	88,882
-	-	-	-	8,548,577	8,523,197
894,754	316,648	-	-	22,702,461	21,556,216
71	3,278	-	-	4,679	3,359
-	5,475	11	-	69,409	68,921
-	30,136	11,000	-	83,319	468,126
<u>894,825</u>	<u>17,025,436</u>	<u>11,011</u>	<u>-</u>	<u>72,242,966</u>	<u>71,901,465</u>
723,356	-	-	-	4,631,507	4,487,803
-	16,534,927	-	-	40,969,800	39,408,480
-	-	-	-	12,183,138	12,231,217
-	-	-	-	5,684,707	5,561,574
-	-	-	-	29,120	5,000
-	-	-	-	7,322,161	7,223,079
-	722,185	-	-	722,185	817,281
-	67,229	-	-	67,229	94,488
<u>723,356</u>	<u>17,324,341</u>	<u>-</u>	<u>-</u>	<u>71,609,847</u>	<u>69,828,922</u>
<u>171,469</u>	<u>(298,905)</u>	<u>11,011</u>	<u>-</u>	<u>633,119</u>	<u>2,072,543</u>
-	30,000	-	-	207,478	-
-	(45,000)	-	-	(1,349,499)	(1,385,725)
-	(15,000)	-	-	(1,142,021)	(1,385,725)
171,469	(313,905)	11,011	-	(508,902)	686,818
<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>\$ 1,163,393</u>	<u>\$ 2,966,879</u>	<u>\$ 23,144</u>	<u>\$ 192,537</u>	<u>\$ 19,177,128</u>	<u>\$ 19,686,030</u>

## SEDGWICK COUNTY, KANSAS

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

For the Twelve Months Ended December 31, 2015

(with comparative totals for the twelve months ended December 31, 2014)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Revenues</b>				
Sales taxes	\$ -	\$ -	\$ 12,434,054	\$ -
Special assessments	-	192,820	-	-
Intergovernmental	-	-	5,766,245	-
Charges for services	-	-	2,113	-
Uses of money and property	-	-	-	-
Other revenue	46,650	-	23,320	-
<b>Total revenues</b>	<u>46,650</u>	<u>192,820</u>	<u>18,225,732</u>	<u>-</u>
<b>Expenditures</b>				
Capital outlay	368,846	1,469,886	23,075,693	-
<b>Total expenditures</b>	<u>368,846</u>	<u>1,469,886</u>	<u>23,075,693</u>	<u>-</u>
<b>(Deficiency) of revenues (under) expenditures</b>	<u>(322,196)</u>	<u>(1,277,066)</u>	<u>(4,849,961)</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	5,733,022	1,592,440	-	38,000
Transfers to other funds	-	-	-	-
Proceeds from capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>5,733,022</u>	<u>1,592,440</u>	<u>-</u>	<u>38,000</u>
<b>Net change in fund balances</b>	5,410,826	315,374	(4,849,961)	38,000
<b>Fund balances (deficits), beginning of year</b>	<u>(6,232,921)</u>	<u>(312,135)</u>	<u>17,657,735</u>	<u>155,555</u>
<b>Fund balances (deficits), end of period</b>	<u>\$ (822,095)</u>	<u>\$ 3,239</u>	<u>\$ 12,807,774</u>	<u>\$ 193,555</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2015	2014
\$ -	\$ -	\$ -	\$ -	\$ 12,434,054	\$ 12,271,326
-	-	-	-	192,820	-
-	-	-	-	5,766,245	873,112
-	-	-	-	2,113	24,608
-	-	-	339	339	211
-	160,862	-	-	230,832	176,487
-	160,862	-	339	18,626,403	13,345,744
-	3,052,926	706,216	-	28,673,567	34,744,759
-	3,052,926	706,216	-	28,673,567	34,744,759
-	(2,892,064)	(706,216)	339	(10,047,164)	(21,399,015)
-	2,989,354	610,051	45,000	11,007,867	12,747,965
-	(885,567)	(638,574)	-	(1,524,141)	-
-	-	-	-	-	1,271,190
-	2,103,787	(28,523)	45,000	9,483,726	14,019,155
-	(788,277)	(734,739)	45,339	(563,438)	(7,379,860)
45,623	4,705,788	7,971,003	628,767	24,619,415	31,999,275
\$ 45,623	\$ 3,917,511	\$ 7,236,264	\$ 674,106	\$ 24,055,977	\$ 24,619,415

# SEDGWICK COUNTY, KANSAS

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

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
<b>Assets</b>			
<b>Current assets:</b>			
Cash, including investments	\$ 8,303,709	\$ 8,938,011	\$ 4,369,128
Accounts receivable	401	-	-
Inventories, at cost	130,201	-	-
<b>Total current assets</b>	<u>8,434,311</u>	<u>8,938,011</u>	<u>4,369,128</u>
<b>Noncurrent assets:</b>			
<b>Capital assets:</b>			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	31,152,032	-	-
Less accumulated depreciation	(23,829,797)	-	-
<b>Total capital assets (net of accumulated depreciation)</b>	<u>15,682,169</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u>\$ 24,116,480</u>	<u>\$ 8,938,011</u>	<u>\$ 4,369,128</u>
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 221,498	\$ 205,515	\$ 18,358
Accrued wages	19,859	5,320	5,884
Estimated claims costs payable	-	-	833,000
<b>Total current liabilities</b>	<u>241,357</u>	<u>210,835</u>	<u>857,242</u>
<b>Noncurrent liabilities:</b>			
Estimated claims costs payable	-	-	342,000
<b>Total liabilities</b>	<u>241,357</u>	<u>210,835</u>	<u>1,199,242</u>
<b>Net position</b>			
Investment in capital assets	15,682,169	-	-
Unrestricted	8,192,954	8,727,176	3,169,886
<b>Total net position</b>	<u>23,875,123</u>	<u>8,727,176</u>	<u>3,169,886</u>
<b>Total liabilities and net position</b>	<u>\$ 24,116,480</u>	<u>\$ 8,938,011</u>	<u>\$ 4,369,128</u>

Risk Management Reserve	Totals	
	2015	2014
\$ 2,378,520	\$ 23,989,368	\$ 18,521,686
-	401	-
-	130,201	203,104
<u>2,378,520</u>	<u>24,119,970</u>	<u>18,724,790</u>
-	40,580	40,580
-	8,319,354	8,319,354
234,489	31,386,521	32,324,734
(98,750)	(23,928,547)	(25,342,454)
<u>135,739</u>	<u>15,817,908</u>	<u>15,342,214</u>
<u>\$ 2,514,259</u>	<u>\$ 39,937,878</u>	<u>\$ 34,067,004</u>
\$ 200,077	\$ 645,448	\$ 134,195
4,234	35,297	47,283
-	833,000	833,000
<u>204,311</u>	<u>1,513,745</u>	<u>1,014,478</u>
-	342,000	342,000
<u>204,311</u>	<u>1,855,745</u>	<u>1,356,478</u>
135,739	15,817,908	15,342,214
<u>2,174,209</u>	<u>22,264,225</u>	<u>17,368,312</u>
<u>2,309,948</u>	<u>38,082,133</u>	<u>32,710,526</u>
<u>\$ 2,514,259</u>	<u>\$ 39,937,878</u>	<u>\$ 34,067,004</u>

## SEDGWICK COUNTY, KANSAS

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

For the Twelve Months Ended December 31, 2015

(with comparative totals for the twelve months ended December 31, 2014)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Operating revenues:</b>			
Charges for services	\$ 7,337,567	\$ 28,402,916	\$ 2,123,883
Other revenue	61,010	355,744	10,700
<b>Total operating revenues</b>	<b>7,398,577</b>	<b>28,758,660</b>	<b>2,134,583</b>
<b>Operating expenses:</b>			
Salaries and benefits	959,614	152,540	205,607
Contractual services	358,610	1,408,676	119,807
Utilities	65,299	-	-
Supplies and fuel	2,726,989	24,751	2,359
Administrative charges	177,752	-	-
Depreciation	2,684,779	-	-
Claims expense	-	23,444,621	1,062,392
Other	-	-	-
<b>Total operating expenses</b>	<b>6,973,043</b>	<b>25,030,588</b>	<b>1,390,165</b>
<b>Operating income (loss)</b>	<b>425,534</b>	<b>3,728,072</b>	<b>744,418</b>
<b>Nonoperating revenues:</b>			
Investment income	-	4,599	2,126
Other income	-	-	-
Gain (loss) on sale of assets	357,114	-	-
<b>Total nonoperating revenues</b>	<b>357,114</b>	<b>4,599</b>	<b>2,126</b>
<b>Income (loss) before transfers</b>	<b>782,648</b>	<b>3,732,671</b>	<b>746,544</b>
<b>Transfers</b>			
Transfers from other funds	26,045	-	-
Transfers to other funds	-	-	-
<b>Change in net position</b>	<b>808,693</b>	<b>3,732,671</b>	<b>746,544</b>
<b>Net position, beginning of year</b>	<b>23,066,430</b>	<b>4,994,505</b>	<b>2,423,342</b>
<b>Net position, end of period</b>	<b>\$ 23,875,123</b>	<b>\$ 8,727,176</b>	<b>\$ 3,169,886</b>

Risk Management Reserve	Totals	
	2015	2014
\$ -	\$ 37,864,366	\$ 39,651,812
335,080	762,534	603,162
<u>335,080</u>	<u>38,626,900</u>	<u>40,254,974</u>
218,181	1,535,942	1,415,728
787,731	2,674,824	1,259,656
-	65,299	71,091
9,094	2,763,193	3,406,640
-	177,752	199,830
32,335	2,717,114	2,726,632
586,751	25,093,764	31,467,953
-	-	-
<u>1,634,092</u>	<u>35,027,888</u>	<u>40,547,530</u>
(1,299,012)	3,599,012	(292,556)
751	7,476	3,005
-	-	-
-	357,114	166,851
<u>751</u>	<u>364,590</u>	<u>169,856</u>
(1,298,261)	3,963,602	(122,700)
<u>1,381,960</u>	<u>1,408,005</u>	<u>1,000,397</u>
-	-	-
83,699	5,371,607	877,697
<u>2,226,249</u>	<u>32,710,526</u>	<u>31,832,829</u>
<u>\$ 2,309,948</u>	<u>\$ 38,082,133</u>	<u>\$ 32,710,526</u>