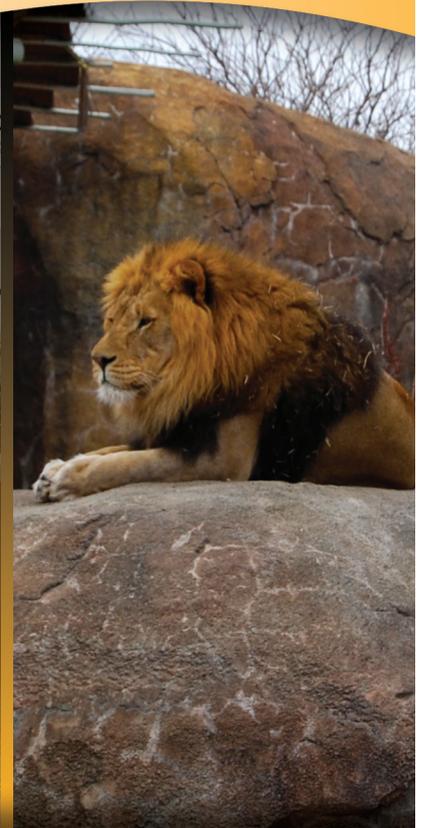
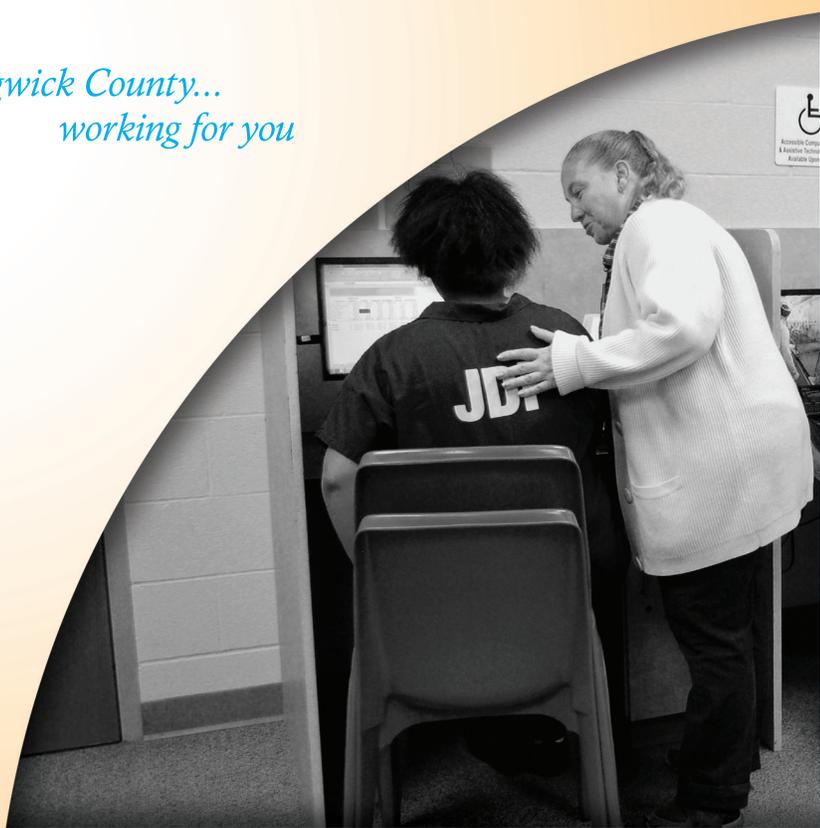




*Sedgwick County...  
working for you*



# 2016 Quarter Financial REPORT

For The Three Months Ending March 31, 2016

[www.sedgwickcounty.org](http://www.sedgwickcounty.org)



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

# Table of Contents

**Executive Summary** .....1

**Financial Review of General Fund (Budgetary Basis)**.....7

**Review of Budgetary Accounts**.....19

**Capital Projects**.....41

**Fund Statements (GAAP Basis)**.....53

**Schedules of Budgetary Accounts**

**General Fund:**

Schedule of Budgetary Accounts ..... 10

**Other Governmental Funds (excludes capital project funds):**

Schedule of Budgetary Accounts

Bond and Interest ..... 19

Wichita State University ..... 20

COMCARE ..... 21

Emergency Medical Services ..... 22

Aging Services ..... 23

Highway ..... 24

Noxious Weeds ..... 25

Fire District 1 ..... 26

Solid Waste ..... 27

Emergency Telephone Service..... 28

Auto License ..... 29

**Federal/State Assistance Funds:**

Schedule of Budgetary Accounts

Sedgwick County Developmental Disability Organization Grants..... 30

COMCARE Grants ..... 31

Corrections Grants ..... 32

Aging Grants ..... 33

Health Department Grants..... 34

**Enterprise Funds:**

Schedule of Budgetary Accounts

INTRUST Bank Arena..... 35

**Internal Service Funds:**

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

**Capital Projects**

Funded Open CIP Facility and Infrastructure Projects by Year and Total Available Funds ..... 41

**Fund Statements**

**Combined Financial Statements:**

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

**Combining Financial Statements:**

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

**Internal Service Funds:**

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



# Executive Summary

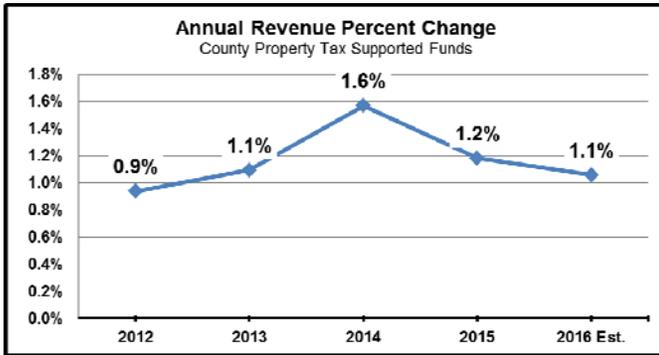
At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first three months of 2016 ending March 31, 2016. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the County's auditors at a later date.

The first section of the report outlines financial information on a budgetary basis for applicable fund types, including comparisons of year-to-date and year-end financial activities with the previous fiscal year and the adopted and revised budgets. The second section of the report outlines the financial status of active capital projects. The final section consists of fund statements which provide a broad overview of the County's finances in a manner similar to a private-sector business based on Generally Accepted Accounting Principles (GAAP).

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

The 2016 budget development process reflected a changing approach to how the County will conduct business, such as continued emphasis on core services, maintenance and expansion of County roads and bridges, reduced use of debt to fund capital projects, no increase to the County tax rate, and analyze opportunities to privatize or divest County services to the private or non-profit sectors. Ultimately, the County increased expenditures in County property-tax-supported funds by \$1.5 million and eliminated 7.00 full time equivalents while planning for funding of a new law enforcement training facility for the Sheriff's Office, a 2016 Presidential Election, continued increases in costs of doing business, and maintaining a competitive compensation package for the County's workforce. Financial challenges continue to be anticipated in the long-term forecast due to modest revenue growth; 2014 State legislative action that phases out the mortgage registration fee by 2019, a significant revenue stream for the County's General Fund; and uncertainty about the impact to the County of potential State legislative action to resolve the State's projected \$800 million deficit in State Fiscal Year 2016.

This quarterly report provides an analysis of financial trends through the first quarter of 2016 compared to the same time period in 2015. Increased revenues over 2015 were recorded in several categories, including current property taxes (\$1.0 million) and charges for service (\$0.6 million). Increased expenditures in transfers out (\$7.1 million) and commodities (\$0.3 million) were partially offset by decreases in contractual services (\$3.0 million), personnel (\$0.6 million), and debt service costs (\$0.3 million). The increase in transfers out is attributable to an increase in cash-funded capital improvement projects in 2016 compared to 2015, along with the timing of transfers to the Capital Improvement Fund. The decrease 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 that was paid in January 2015 compared to no such payment in 2016.



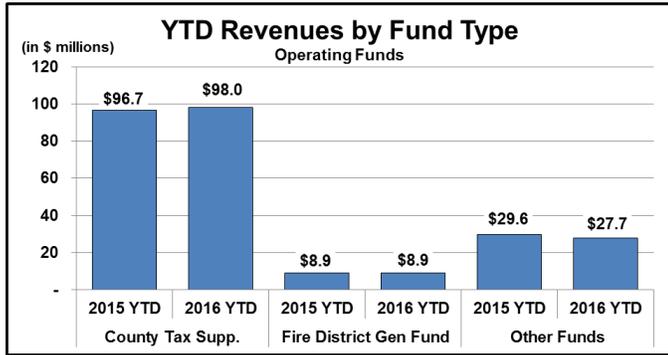
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to the same timeframe in 2015.

- **Revenues totaled \$98.0 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$1.3 million (1.4 percent) compared to the same timeframe in 2015.
- **Expenditures totaled \$67.6 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$3.6 million (5.6 percent) compared to 2015.
- **For all County property-tax-supported funds, ending balances are projected to decrease by \$2.4 million.** The year-end General Fund balance is anticipated to decrease by \$3.7 million, primarily due to one-time capital improvement projects, including \$3.2 million for road and bridge projects, \$2.7 million for a joint law enforcement training facility, and \$2.3 million for a new Treasurer’s downtown Tag Office.

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

**Revenue Highlights:**

Revenue collections for all operating funds through the first quarter of 2016 decreased 0.4 percent (\$0.5 million) compared to the same timeframe last year. In County property-tax supported funds, collections increased 1.4 percent, or \$1.3 million, compared to the same period last year.



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

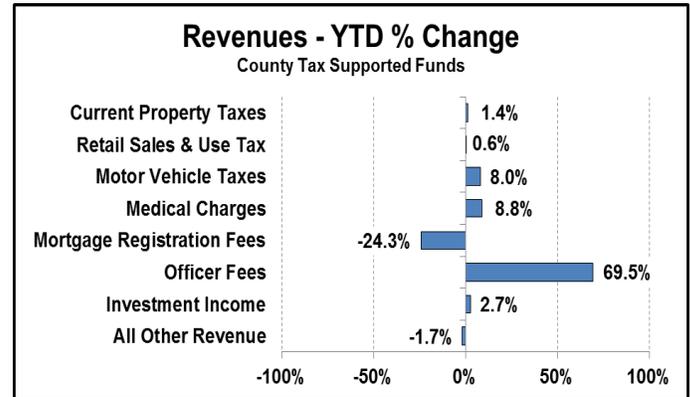
County property-tax-supported funds revenue collections increased \$1.3 million compared to the first three months of 2015. A year-to-date increase of \$1.0 million in current property taxes was offset by decreases in mortgage registration fees (\$0.3 million) and all other revenue (\$0.2 million). The decrease in mortgage registration fees is largely due to legislative action that will phase out the fee by 2019 while increasing per-page recording fees. The decrease in all other revenue is primarily due to a decrease in penalties and interest paid on back taxes. The next section contains detailed explanations of revenues in County tax-supported funds.

Fire District 1 revenue comes primarily from property taxes. The tax rate was consistent from 2005 to 2010 and was lowered slightly for the 2011 adopted budget. Since then, the adopted tax rate has been held steady. In the first quarter of 2016, revenue collections of \$8.9 million were essentially flat with the first quarter of 2015.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the first quarter, all other County operating fund revenue decreased 6.3 percent (\$1.9 million) compared to the same time period last year. The most significant decrease was recorded in charges for service (\$1.9 million) due to a change the State of Kansas made to the billing matrix for home health services. Additionally, COMCARE Crisis

Services has experienced a change in how services are billed, particularly for hospital eligibility screens.

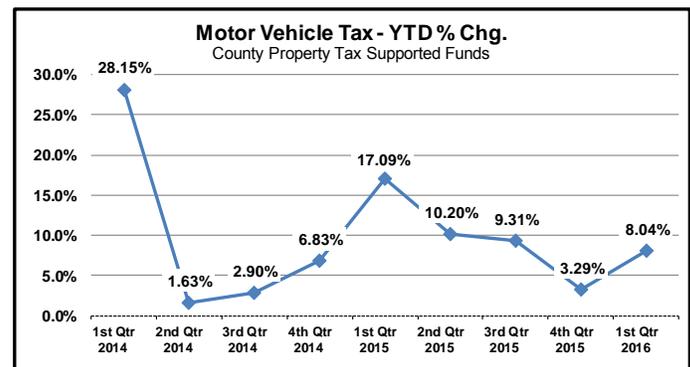
**Key Revenues – Property-Tax-Supported Funds**



Current property tax collections for the first quarter of 2016 increased \$1.0 million (1.4 percent) when compared to the same timeframe last year. The County’s assessed valuation grew about 1.4 percent for the 2016 budget year.

Retail sales and use tax collections show a nominal increase of \$39,930 (0.6 percent). Collections increased over 2015 levels in two of the first three months of 2016.

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 \$0.2 million (8.0 percent) during the first three months of 2016 compared to the same timeframe in 2015. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. During the first three months of 2016, collections increased \$0.3 million (8.8 percent) compared to the same time period in 2015.

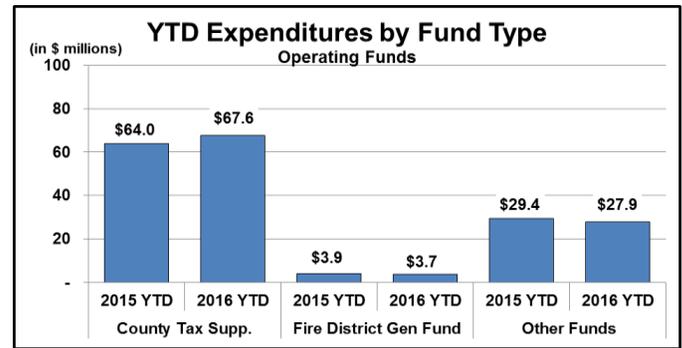
Mortgage registration fees decreased by \$0.3 million (24.3 percent) versus the same time period in 2016. Revenue growth in this area will be increasingly difficult to predict due to 2014 legislative action that will phase out the fee by 2019 while increasing per-page recording fees, which are reported as officer fees and showing an increase of 69.5 percent.

Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. During the first three months of 2016, investment income increased a nominal amount, \$12,757 (2.7 percent), versus the same time period in 2015. Total investment income during the first quarter of 2016 was \$0.5 million.

All other revenue collections decreased \$0.2 million (1.7 percent) versus the first quarter of 2015.

**Expenditure Highlights:**

Total expenditures for all operating funds increased \$1.9 million (2.0 percent) compared to the same timeframe in 2015. For all County property-tax-supported funds, expenditures increased \$3.6 million (5.6 percent). Increases recorded in transfers out (\$7.1 million) and commodities (\$0.3 million) were slightly offset by a decrease in contractual services (\$3.0 million), personnel (\$0.6 million), and debt service (\$0.3 million). The increase in transfers out is attributable to an increase in cash-funded capital improvement projects in 2016 compared to 2015, along with timing of the transfers to the Capital Improvement Fund. Those projects include cash-funded road and bridge projects (\$3.2 million), the Law Enforcement Training Facility (\$2.7 million), and the Treasurer’s Tag Office (\$2.3 million). The decrease 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 that was paid in January 2015 compared to no such payment in 2016. Additionally, there was an increase in miscellaneous fees (\$1.0 million) largely due to a 2016 encumbrance for quarterly flood control payments made to the City of Wichita and an increase in purchased property services mostly due to encumbrances made by Facilities for building maintenance (\$0.4 million). The decrease in personnel is mostly due to a decrease in health and life insurance premiums the County paid to the Health and Life Insurance Fund (\$0.4 million) through March 2016 compared to the same time frame in 2015.



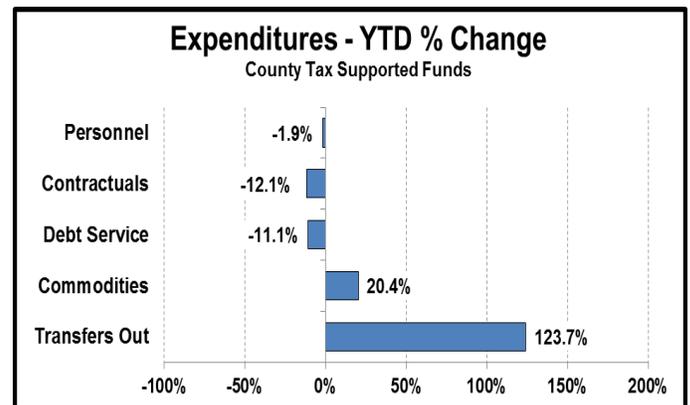
**Year-to-date (YTD) Expenditures by Fund Type**

County property-tax-supported funds expenditures increased \$3.6 million (5.6 percent) year-to-date compared to the first quarter in 2015. The increase is mostly due to transfers out for capital projects, offset by reductions in other areas.

Fire District 1 expenditures decreased \$0.2 million (7.0 percent) compared to the same time period in 2015.

All other operating funds expenditures decreased \$1.5 million (5.1 percent) compared to the same time period in 2015.

**Key Expenditures — Property Tax Supported Funds**



Personnel expenditures decreased \$0.6 million (1.9 percent) versus the same time period in 2015. The decrease is largely attributable to a decrease in health and life insurance premiums paid to the Health and Life Insurance Fund (\$0.4 million) through March 2016 compared to the same time frame in 2015. The County had experienced significant retirement rate increases over the last several years to support employees in the Kansas Police and Firemen’s Retirement System, which includes certain Sheriff, EMS and Fire District staff. In 2016, rates decreased. Below is an illustration of

KPERS and KP&F retirement rates over the past few years.

	2011	2012	2013	2014	2015	2016
<b>KPERS - Retirement Rates</b>						
	7.74%	8.34%	8.94%	9.69%	10.41%	10.18%
<b>KP&amp;F - Retirement Rates</b>						
Sheriff	14.91%	16.88%	17.26%	20.28%	21.72%	20.78%
Fire	14.57%	16.54%	17.26%	19.92%	21.36%	20.42%
EMS	14.93%	16.88%	17.26%	20.08%	21.36%	20.42%

Contractual expenditures decreased \$3.0 million (12.3 percent) compared to the same time period in 2015. The decrease is due primarily to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to help fund a capital project that was paid in January 2015 compared to no such payment in January 2016, in addition to an increase in miscellaneous fees due to an encumbrance for 2016 flood control.

Debt payments decreased \$0.3 million (11.1 percent) versus the same time period in 2015.

Commodities expenditures increased \$0.3 million (20.2 percent) versus the same time period in 2015. The increase is largely due to a \$0.3 million encumbrance for postage in the mail room.

Capital Improvement expenditures activity increased a nominal amount (\$9,565) in the first three months of 2016 versus the same time period in 2015.

Equipment expenditures are represented in the capital outlay category. Expenditures increased a nominal amount (\$24,182) in the first three months of 2016 versus the same time period in 2015.

Transfers to other funds to other funds increased \$7.1 million (123.7 percent) compared to the same time period in 2015. The increase is attributable to more cash-funded capital improvement projects.

*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*

## 2016 Year-End Fund Balance Estimates

Operating Funds By Fund Type (Budgetary Basis)

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
<b>Revenues</b>							
Property taxes	\$ 96,788,871	\$ 11,681,541	\$ 19,442,482	\$ 15,167,833	\$ -	\$ -	\$ 143,080,728
Motor vehicle taxes	13,558,820	1,972,104	2,698,603	1,711,968	-	-	19,941,496
Local retail sales & use tax	28,962,245	-	-	-	-	-	28,962,245
All other taxes	266,956	941,807	0	0	2,772,376	-	3,981,138
Licenses & permits	100,265	-	5,388	4,760	57,630	-	168,044
Intergovernmental	3,530,528	254,403	4,612,699	-	36,294,128	-	44,691,758
Charges for services	16,831,777	651,138	15,798,115	328,589	30,690,212	39,880,477	104,180,307
Fines & forfeitures	51,226	-	-	-	119,563	-	170,788
Miscellaneous	2,800,672	3,054	10,062	4,401	145,461	220,091	3,183,740
Reimbursements	5,197,162	-	6,520	-	1,165,298	350,298	6,719,278
Uses of money & property	4,667,241	-	-	3,393	16,144	7,577	4,694,354
Transfers in & other proceeds	649,057	3,609,321	-	-	1,699,314	945,173	6,902,865
<b>Total</b>	<b>173,404,819</b>	<b>19,113,368</b>	<b>42,573,869</b>	<b>17,220,944</b>	<b>72,960,125</b>	<b>41,403,615</b>	<b>366,676,740</b>
<b>Expenditures</b>							
Personnel	105,522,837	-	21,103,786	13,626,360	41,414,850	1,629,449	183,297,281
Contractual	38,441,597	1,760	17,546,172	1,650,859	31,345,826	34,501,000	123,487,213
Debt Service	425,776	18,862,220	-	923,340	-	-	20,211,336
Commodities	5,830,775	-	1,488,018	648,869	1,714,300	2,842,848	12,524,811
Capital improvements	12,100	-	-	-	-	-	12,100
Capital outlay	265,541	-	-	318,064	6,333	3,406,845	3,996,783
Transfers to other funds	26,636,978	-	1,397,847	-	1,513,512	-	29,548,337
<b>Total</b>	<b>177,135,604</b>	<b>18,863,980</b>	<b>41,535,823</b>	<b>17,167,492</b>	<b>75,994,820</b>	<b>42,380,142</b>	<b>373,077,861</b>
<b>Net change in fund balance</b>	<b>(3,730,785)</b>	<b>249,389</b>	<b>1,038,046</b>	<b>53,452</b>	<b>(3,034,696)</b>	<b>(976,527)</b>	<b>(6,401,121)</b>
<b>Actual beginning fund balance</b>	63,006,659	3,116,157	7,701,616	3,217,059	26,648,281	34,660,513	138,350,284
<b>Ending Fund Balance</b>	<b>\$ 59,275,874</b>	<b>\$ 3,365,546</b>	<b>\$ 8,739,662</b>	<b>\$ 3,270,511</b>	<b>\$ 23,613,585</b>	<b>\$ 33,683,986</b>	<b>\$ 131,949,164</b>

### Year-End Fund Balance:

**General Fund:** Expenditures are estimated to exceed revenues by \$3.7 million at year-end, primarily due to one-time capital improvement projects, including the Law Enforcement Training Facility (\$2.7 million), the Treasurer's Tag Office (\$2.3 million), and cash-funded road and bridge projects (\$2.2 million).

**Debt Service Funds:** Revenues from debt service funds are estimated to be \$0.2 million greater than expenditures.

**Special Revenue Funds–Property Tax Supported:** These funds are expected to have a net increase of approximately \$1.0 million by year-end.

**Fire District 1:** The fund balance is estimated to increase by \$0.1 million by the end of the year.

**Special Revenue Funds–Non Property Tax Supported:** These funds are estimated to decrease by \$3.0 million in combined fund balance.

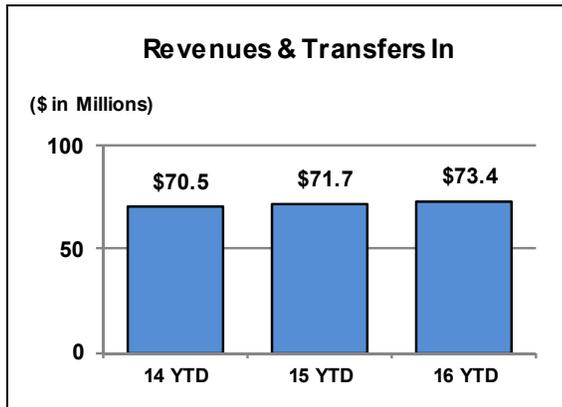
**Enterprise and Internal Service Funds:** The fund balances within this fund group are estimated to decrease by \$1.0 million by the end of the year. The decreases are due to a decrease in health and life insurance premiums paid to the Health and Life Insurance Fund and a decrease in Workers' Compensation charges paid into the Workers' Compensation Fund.



# GENERAL FUND

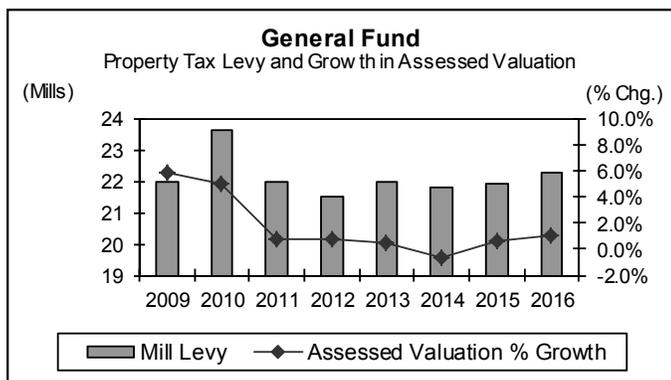
# General Fund

## Major Revenues



**Total revenues** in the General Fund through March 2016 totaled \$73.4 million, an increase of \$1.7 million (2.4 percent) compared to the same timeframe in 2015. The increase in revenue is largely attributable to increases in the collection of current property taxes (\$1.8 million), charges for service (\$0.2 million), and motor vehicle taxes (\$0.1 million). The increase in charges for service is mainly due to an increase in the collection of justice services, such as prisoner housing care and detention facility booking fees.

The increases are partially offset by a decrease in uses of money and property (\$0.3 million) due to a decrease in interest paid on back taxes. 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 first quarter of 2016, \$55.4 million in current property taxes had been collected, an increase of \$1.8 million compared to the previous year.

**Local retail sales and use tax** collections in the first quarter of 2016 increased a nominal amount (\$39,930) compared to the same time period in 2015. Collections in two of three months of 2016 exceeded collections compared to 2015. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table below reflect that trend.

Local Retail Sales & Use Tax			
Year -to-Date Comparison			
Month	2015	2016	% 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%
<b>Total</b>	<b>7,041,574</b>	<b>7,243,417</b>	<b>2.87%</b>

**Motor vehicle tax** collections were \$1.7 million, approximately \$0.1 million greater than the same time period in 2015. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year's budget.

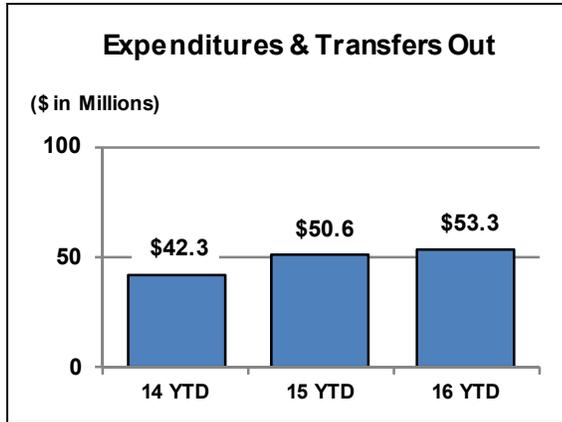
**Intergovernmental** revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation. Receipts in this category totaled \$0.7 million, which was less than 2015 by \$1,105.

**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 \$4.0 million collected during the first quarter of 2016 was \$0.2 million greater than the same time period in 2015.

**Investment income** revenue, reflected in the use of money and property category, increased a nominal amount (\$12,757). During the first quarter of 2016, the County collected a total of approximately \$0.5 million.

**Transfers from other funds and other proceeds** are typically a result of the transfer of residual cash from the Auto License Fund or from completed capital projects, which varies as projects can be completed any time during the year. Through March 2015 and 2016, no revenue has been captured in this category.

## Major Expenditures



Actual year-to-date expenditures for March 2016 increased \$2.7 million compared to the same time period in 2015. Increases recorded in transfers out (\$5.9 million) and commodities (\$0.3 million) were offset by a decrease in contractals (\$3.1 million) and personnel (\$0.4 million).

**Personnel** costs decreased 1.7 percent (\$0.4 million) compared to the same timeframe in 2015. Several categories contributed to the overall decrease, including health and life insurance premiums (\$0.3 million) and workers' compensation premiums (\$0.1 million). The decrease in health and life insurance premiums is largely due to a decrease in premiums the County paid to the Health and Life Insurance Fund through March 2016.

The personnel decrease was partially offset by an increase in overtime costs (\$0.1 million). The increased overtime costs are partially attributed to 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.

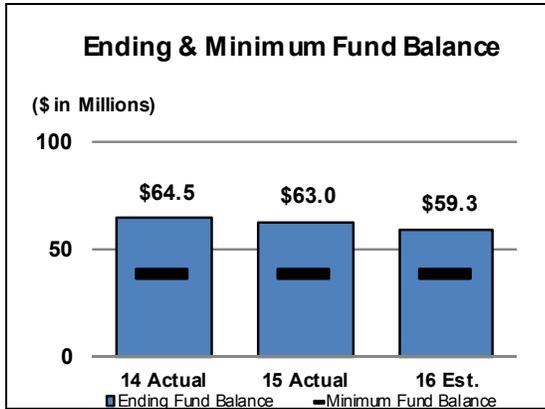
General Fund Detailed Personnel Expenditures				
Category	Year-End Comparison			% Change
	2015	2016		
Salaries and Wages	\$ 16,128,869	\$ 16,066,050		-0.4%
Overtime	729,175	854,094		17.1%
Allowances	9,600	9,831		2.4%
FICA - OASDI	1,023,530	1,036,116		1.2%
FICA - HI	239,374	242,318		1.2%
Health/Dental Ins.	3,906,592	3,568,468		-8.7%
Retirement	2,092,526	2,066,389		-1.2%
Workers' Comp.	248,785	127,843		-48.6%
Workers' Comp.	248,785	127,843		-48.6%
Unemployment Tax	32,085	21,607		-32.7%
Vac. Sell as Benefits	33,290	28,672		-13.9%
Wireless Allowance	25,761	26,221		1.8%
Flex Spending Contr.	66,078	65,195		-1.3%
Call Back/On Call	4,981	12,730		155.6%
<b>Total</b>	<b>\$ 24,540,645</b>	<b>\$ 24,125,533</b>		<b>-1.7%</b>

**Contractual services** expenditures totaled \$15.9 million during the first quarter of 2016, which was \$3.1 million (16.1 percent) less than 2015. The decrease is largely due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to fund a capital project that was paid in January 2015 compared to no such payment in 2016. The decrease was offset by an increase in contracted meals (\$1.6 million) at the Adult Detention Facility due to an encumbrance and the Wichita-Valley Center Flood Control Project (\$1.0 million).

**Commodity** expenditures during the first quarter of 2016 were \$5.8 million, which was \$0.3 million greater than the same timeframe in 2015. The increase is due to a \$0.3 million encumbrance for postage in the mailroom.

**Transfers to other funds** include the transfer of half of all retail sales and use tax collections. In accordance with the 1985 vote to implement a 1.0 percent County-wide sales tax, \$1.6 million annually is transferred to the Bond and Interest Fund to support debt service on bonded public works projects, and the remaining balance is transferred to the Local Sales Tax Road and Bridge Fund. Other transfers include funding from cash-funded capital facility and drainage projects. Those projects include the Law Enforcement Training Facility (\$2.7 million), the Treasurer's Tag Office (\$2.3 million), and cash-funded road and bridge projects (\$2.2 million).

## General Fund Ending Balance



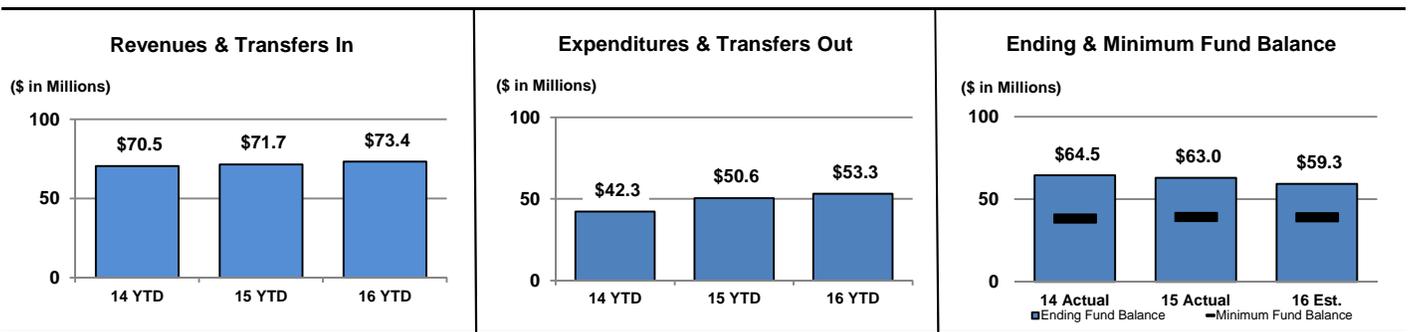
The General Fund 2016 beginning budgetary fund balance of \$63.0 million is estimated to decrease by \$3.7 million at the end of 2016, primarily due to one-time capital improvement projects, including the Law Enforcement Training Facility (\$2.7 million), the Treasurer's Tag Office (\$2.3 million), and cash-funded road and bridge projects (\$2.3 million). Expenditures within the fund are expected to outpace revenues for the balance of 2016.

# 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 through the third month of 2016 increased \$1.7 million when compared to the same time period in 2015. The most significant increase occurred in current property taxes (\$1.8 million). The increase was offset by a decrease in uses of money and property (\$0.3 million). The decrease in uses of money and property is due to a decrease in interest paid on back taxes.

Actual year-to-date expenditures for 2016 increased \$2.7 million versus the same timeframe in 2015. An increase was recorded in transfers out for capital projects (\$5.9 million). However, the increase was offset by decreases in contractual services and personnel. The decrease in contractual services (\$3.1 million) is due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to fund a capital project in 2015 that did not recur in 2016. The decrease in personnel (\$0.4 million) was due to a decrease in the employer paid portion of employee health and life insurance premiums.



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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 53,591,694	\$ 94,679,431	\$ 94,679,431	\$ 55,361,734	\$ 94,596,895	\$ (82,536)
Back Prop. Taxes & Ref. Warrants	1,070,558	2,126,512	2,126,512	1,032,527	2,191,976	65,464
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,557,359	13,692,099	13,692,099	1,680,985	13,558,820	(133,279)
Local Retail Sales & Use Tax	7,243,417	29,543,935	29,543,935	7,283,347	28,962,245	(581,691)
All Other Taxes	64,080	328,656	328,656	64,306	266,956	(61,700)
Licenses & Permits	6,763	64,900	64,900	7,323	100,265	35,366
Intergovernmental	745,885	3,512,765	3,512,765	744,780	3,530,528	17,762
Charges for Services	3,743,845	16,195,545	16,195,545	3,971,239	16,831,777	636,231
Fines & Forfeitures	16,553	55,510	55,510	6,552	51,226	(4,284)
Miscellaneous	597,354	2,964,797	2,964,797	583,371	2,800,672	(164,125)
Reimbursements	1,285,357	5,196,181	5,196,181	1,214,698	5,197,162	981
Uses of Money & Property	1,750,936	4,698,980	4,698,980	1,486,951	4,667,241	(31,739)
Transfers In & Other Proceeds	-	1,190	1,190	-	649,057	647,867
<b>Total Revenues &amp; Transfers In</b>	<b>71,673,801</b>	<b>173,060,502</b>	<b>173,060,502</b>	<b>73,437,812</b>	<b>173,404,819</b>	<b>344,317</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 24,540,645	\$ 108,751,010	\$ 109,017,594	\$ 24,125,533	\$ 105,522,837	\$ (3,494,758)
Contractuals	18,964,841	57,887,509	55,071,177	15,863,736	38,441,597	(16,629,579)
Debt Service	-	-	-	-	425,776	425,776
Commodities	1,371,858	5,889,466	5,926,243	1,661,817	5,830,775	(95,468)
Capital Improvement	285	700,576	17,100	9,850	12,100	(5,000)
Capital Outlay	-	387,210	567,590	24,182	265,541	(302,049)
Transfers Out	5,685,496	21,890,401	24,906,469	11,595,249	26,636,978	1,730,509
<b>Total Expenditures &amp; Transfers Out</b>	<b>50,563,125</b>	<b>195,506,172</b>	<b>195,506,172</b>	<b>53,280,367</b>	<b>177,135,604</b>	<b>(18,370,569)</b>
<b>Net Change in Fund Balance</b>	<b>21,110,676</b>	<b>(22,445,671)</b>	<b>(22,445,671)</b>	<b>20,157,445</b>	<b>(3,730,785)</b>	<b>(18,026,251)</b>
<b>Actual Beginning Fund Balance</b>	<b>64,504,393</b>	<b>63,006,659</b>	<b>63,006,659</b>	<b>63,006,659</b>	<b>63,006,659</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 85,615,069</b>	<b>\$ 40,560,988</b>	<b>\$ 40,560,988</b>	<b>\$ 83,164,104</b>	<b>\$ 59,275,874</b>	<b>\$ (18,026,251)</b>



# General Fund

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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD			2016 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Expenditures and Interfund Transfers Out By Department</b>						
<b>General Government</b>						
<b>County Commissioners</b>						
Personnel	175,269	778,557	778,557	177,027	764,837	(13,720)
Contractuals	2,562	10,000	15,000	7,855	9,999	(5,001)
Debt Service	-	-	-	-	-	-
Commodities	1,583	11,998	11,998	1,005	11,602	(396)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Commissioners</b>	<b>179,414</b>	<b>800,555</b>	<b>805,555</b>	<b>185,887</b>	<b>786,438</b>	<b>(19,116)</b>
<b>County Manager</b>						
Personnel	251,649	1,184,481	1,184,481	289,962	1,152,849	(31,632)
Contractuals	87,594	242,586	242,586	139,681	236,697	(5,889)
Debt Service	-	-	-	-	-	-
Commodities	10,578	24,881	24,881	12,513	27,406	2,525
Capital Improvements	285	247,016	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	353,363	-	247,016	247,016	247,016	-
<b>Total County Manager</b>	<b>703,469</b>	<b>1,698,964</b>	<b>1,698,964</b>	<b>689,173</b>	<b>1,663,968</b>	<b>(34,996)</b>
<b>County Counselor</b>						
Personnel	321,984	1,412,814	1,412,814	327,863	1,409,260	(3,553)
Contractuals	76,236	457,122	457,122	39,828	326,143	(130,979)
Debt Service	-	-	-	-	-	-
Commodities	3,897	35,600	35,600	3,473	35,028	(572)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Counselor</b>	<b>402,117</b>	<b>1,905,536</b>	<b>1,905,536</b>	<b>371,164</b>	<b>1,770,432</b>	<b>(135,103)</b>
<b>County Clerk</b>						
Personnel	230,454	1,115,982	1,115,982	222,923	1,013,745	(102,237)
Contractuals	2,107	12,000	12,000	2,817	13,718	1,718
Debt Service	-	-	-	-	-	-
Commodities	980	17,093	17,093	5,552	6,966	(10,127)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Clerk</b>	<b>233,541</b>	<b>1,145,075</b>	<b>1,145,075</b>	<b>231,292</b>	<b>1,034,430</b>	<b>(110,645)</b>
<b>Register of Deeds</b>						
Personnel	241,083	1,019,624	1,019,624	232,323	1,009,250	(10,374)
Contractuals	910	12,429	12,429	1,876	3,043	(9,386)
Debt Service	-	-	-	-	-	-
Commodities	1,637	30,417	30,417	1,166	8,254	(22,163)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Register of Deeds</b>	<b>243,630</b>	<b>1,062,470</b>	<b>1,062,470</b>	<b>235,365</b>	<b>1,020,548</b>	<b>(41,923)</b>
<b>Election Commissioner</b>						
Personnel	154,308	1,062,718	1,062,718	96,642	960,853	(101,866)
Contractuals	182,933	296,769	296,769	89,691	274,302	(22,467)
Debt Service	-	-	-	-	-	-
Commodities	20,508	106,995	106,995	236	111,105	4,110
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Election Commissioner</b>	<b>357,749</b>	<b>1,466,482</b>	<b>1,466,482</b>	<b>186,568</b>	<b>1,346,259</b>	<b>(120,223)</b>



# General Fund

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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Human Resources</b>						
Personnel	259,929	1,193,710	1,185,510	236,236	1,056,230	(129,280)
Contractuals	76,311	134,423	130,007	86,373	128,133	(1,874)
Debt Service	-	-	-	-	-	-
Commodities	6,921	23,870	36,486	5,085	36,870	383
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Human Resources</b>	<b>343,161</b>	<b>1,352,003</b>	<b>1,352,003</b>	<b>327,694</b>	<b>1,221,232</b>	<b>(130,771)</b>
<b>Finance</b>						
Personnel	537,749	2,404,016	2,404,016	535,806	2,315,520	(88,496)
Contractuals	271,642	1,273,483	1,236,483	374,826	748,514	(487,969)
Debt Service	-	-	-	-	425,776	425,776
Commodities	2,694	49,012	86,012	7,167	34,009	(52,003)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Finance</b>	<b>812,085</b>	<b>3,726,511</b>	<b>3,726,511</b>	<b>917,799</b>	<b>3,523,818</b>	<b>(202,692)</b>
<b>Budgeted Transfers</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	111,045	111,045	-	-	(111,045)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	0	0
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	6,328,955	6,328,955	4,940,000	8,237,557	1,908,602
<b>Total Budgeted Transfers</b>	<b>-</b>	<b>6,440,000</b>	<b>6,440,000</b>	<b>4,940,000</b>	<b>8,237,557</b>	<b>1,797,557</b>
<b>Contingency Reserves</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	17,594,270	14,643,711	-	981,035	(13,662,676)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Contingency Reserves</b>	<b>-</b>	<b>17,594,270</b>	<b>14,643,711</b>	<b>-</b>	<b>981,035</b>	<b>(13,662,676)</b>
<b>Appraiser</b>						
Personnel	926,645	4,111,487	4,111,487	892,038	3,857,244	(254,243)
Contractuals	294,298	462,371	462,371	239,015	451,320	(11,051)
Debt Service	-	-	-	-	-	-
Commodities	24,352	90,968	90,968	10,873	61,543	(29,425)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Appraiser</b>	<b>1,245,294</b>	<b>4,664,826</b>	<b>4,664,826</b>	<b>1,141,926</b>	<b>4,370,107</b>	<b>(294,719)</b>
<b>County Treasurer</b>						
Personnel	258,900	1,144,739	1,144,739	257,879	1,116,159	(28,580)
Contractuals	16,398	51,330	51,330	12,174	50,988	(342)
Debt Service	-	-	-	-	-	-
Commodities	5,018	104,312	104,312	16,898	71,698	(32,614)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	2,318,000	2,318,000	2,318,000	-
<b>Total County Treasurer</b>	<b>280,315</b>	<b>1,300,381</b>	<b>3,618,381</b>	<b>2,604,950</b>	<b>3,556,846</b>	<b>(61,535)</b>



# General Fund

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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD			2016 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Metropolitan Area Planning Dept.</b>						
Personnel	-	-	-	-	-	-
Contractuals	185,085	584,858	584,858	146,215	584,858	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>185,085</b>	<b>584,858</b>	<b>584,858</b>	<b>146,215</b>	<b>584,858</b>	<b>-</b>
<b>Facilities</b>						
Personnel	872,071	3,751,205	3,751,205	825,256	3,603,866	(147,339)
Contractuals	1,254,490	3,703,443	3,703,443	1,273,324	3,690,941	(12,502)
Debt Service	-	-	-	-	-	-
Commodities	194,204	401,136	401,136	139,905	505,351	104,215
Capital Improvements	-	299,286	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	381,968	-	299,286	299,286	299,286	-
<b>Total Facilities</b>	<b>2,702,732</b>	<b>8,155,070</b>	<b>8,155,070</b>	<b>2,537,771</b>	<b>8,099,444</b>	<b>(55,626)</b>
<b>Information Services</b>						
Personnel	1,953,435	8,734,355	8,724,455	1,833,021	8,155,430	(569,025)
Contractuals	1,576,173	2,548,326	2,522,670	1,953,019	2,543,312	20,642
Debt Service	-	-	-	-	-	-
Commodities	457,945	1,325,101	1,360,657	581,879	1,324,348	(36,309)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	89,012	89,012	24,182	89,012	0
Transfers Out	-	-	-	-	-	-
<b>Total Information Services</b>	<b>3,987,553</b>	<b>12,696,794</b>	<b>12,696,794</b>	<b>4,392,101</b>	<b>12,112,103</b>	<b>(584,692)</b>
<b>Fleet Management (Radio Main.)</b>						
Personnel	53,796	247,238	247,238	55,158	239,417	(7,821)
Contractuals	8,307	22,544	22,544	8,106	23,400	856
Debt Service	-	-	-	-	-	-
Commodities	14,860	91,254	91,254	13,560	59,050	(32,204)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Fleet Management (Radio)</b>	<b>76,963</b>	<b>361,036</b>	<b>361,036</b>	<b>76,825</b>	<b>321,867</b>	<b>(39,169)</b>
<b>Public Safety</b>						
<b>Public Safety Director's Office</b>						
Personnel	49,109	212,127	212,127	53,776	231,996	19,869
Contractuals	50	4,300	4,300	228	1,408	(2,892)
Debt Service	-	-	-	-	-	-
Commodities	521	1,200	1,200	-	1,116	(84)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Public Safety Director's Office</b>	<b>49,681</b>	<b>217,627</b>	<b>217,627</b>	<b>54,004</b>	<b>234,521</b>	<b>16,893</b>
<b>EMSS</b>						
Personnel	92,619	359,493	359,493	80,418	344,821	(14,672)
Contractuals	20,517	44,018	44,018	15,409	42,304	(1,714)
Debt Service	-	-	-	-	-	-
Commodities	927	7,080	7,080	2,967	7,777	697
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	180,380	-	-	(180,380)
Transfers Out	-	-	-	-	-	-
<b>Total EMSS</b>	<b>114,063</b>	<b>410,591</b>	<b>590,971</b>	<b>98,793</b>	<b>394,902</b>	<b>(196,069)</b>



# General Fund

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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>Emergency Communications &amp; Mgmt.</b>						
Personnel	1,199,818	5,031,875	5,031,875	1,149,389	4,974,077	(57,798)
Contractuals	82,582	158,901	158,901	43,269	25,711	(133,190)
Debt Service	-	-	-	-	-	-
Commodities	1,825	15,736	15,736	1,887	9,211	(6,525)
Capital Improvements	-	100,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	100,000	-	100,000	100,000	100,000	-
<b>Total Em. Communications &amp; Mgmt.</b>	<b>1,384,225</b>	<b>5,306,512</b>	<b>5,306,512</b>	<b>1,294,545</b>	<b>5,108,999</b>	<b>(197,513)</b>
<b>Reg. Forensic Science Center</b>						
Personnel	696,150	3,121,848	3,121,848	605,578	2,621,412	(500,436)
Contractuals	193,765	316,707	336,707	201,509	301,656	(35,051)
Debt Service	-	-	-	-	-	-
Commodities	115,492	331,420	311,420	114,409	333,055	21,635
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total RFSC</b>	<b>1,005,408</b>	<b>3,769,975</b>	<b>3,769,975</b>	<b>921,497</b>	<b>3,256,122</b>	<b>(513,852)</b>
<b>Department of Corrections</b>						
Personnel	2,040,427	9,082,274	9,359,274	2,036,759	8,826,810	(532,464)
Contractuals	737,218	1,418,233	1,574,020	371,656	1,386,712	(187,309)
Debt Service	-	-	-	-	-	-
Commodities	132,751	623,928	628,328	142,452	603,957	(24,371)
Capital Improvements	-	49,274	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	630,000	681,766	49,274	674,274	(7,492)
<b>Total Department of Corrections</b>	<b>2,910,395</b>	<b>11,803,709</b>	<b>12,243,388</b>	<b>2,600,142</b>	<b>11,491,752</b>	<b>(751,636)</b>
<b>Sheriff's Office</b>						
Personnel	9,006,161	38,960,676	38,960,676	8,908,194	38,790,468	(170,209)
Contractuals	3,020,817	13,069,701	13,069,701	4,527,980	12,836,218	(233,483)
Debt Service	-	-	-	-	-	-
Commodities	108,154	606,393	606,393	129,527	567,040	(39,353)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	120,000	120,000	-	-	(120,000)
Transfers Out	728,456	-	-	-	-	-
<b>Total Sheriff's Office</b>	<b>12,863,588</b>	<b>52,756,770</b>	<b>52,756,770</b>	<b>13,565,701</b>	<b>52,193,725</b>	<b>(563,045)</b>
<b>District Attorney</b>						
Personnel	2,123,382	9,692,206	9,692,206	2,186,720	9,476,849	(215,357)
Contractuals	167,743	527,796	520,896	129,502	512,267	(8,629)
Debt Service	-	-	-	-	-	-
Commodities	16,377	172,132	166,932	16,277	148,558	(18,374)
Capital Improvements	-	-	12,100	9,165	12,100	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total District Attorney</b>	<b>2,307,502</b>	<b>10,392,134</b>	<b>10,392,134</b>	<b>2,341,663</b>	<b>10,149,775</b>	<b>(242,359)</b>
<b>District Court</b>						
Personnel	24,711	86,548	86,548	18,197	80,534	(6,014)
Contractuals	761,302	2,489,800	2,516,754	725,688	2,552,395	35,641
Debt Service	-	-	-	-	-	-
Commodities	94,576	448,210	421,256	157,003	384,324	(36,932)
Capital Improvements	-	5,000	5,000	685	-	(5,000)
Capital Outlay	-	15,000	15,000	-	13,331	(1,669)
Transfers Out	-	-	-	-	-	-
<b>Total District Court</b>	<b>880,588</b>	<b>3,044,558</b>	<b>3,044,558</b>	<b>901,573</b>	<b>3,030,584</b>	<b>(13,974)</b>



# General Fund

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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>Crime Prevention Fund</b>						
Personnel	-	-	-	-	-	-
Contractuals	380,000	662,383	662,024	151,610	662,024	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	359	359	-	(359)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Crime Prevention Fund</b>	<b>380,000</b>	<b>662,383</b>	<b>662,383</b>	<b>151,969</b>	<b>662,024</b>	<b>(359)</b>
<b>MABCD</b>						
Personnel	470,086	2,252,684	2,252,684	489,526	2,118,581	(134,103)
Contractuals	29,011	639,770	639,770	76,603	503,220	(136,550)
Debt Service	-	-	-	-	-	-
Commodities	2,168	424,189	424,189	96,644	538,975	114,786
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	163,198	163,198	-	163,198	-
Transfers Out	-	-	-	-	-	-
<b>Total MABCD</b>	<b>501,266</b>	<b>3,479,841</b>	<b>3,479,841</b>	<b>662,772</b>	<b>3,323,973</b>	<b>(155,868)</b>
<b>Public Works</b>						
<b>Budget Transfers - Local Sales Tax</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	3,621,709	14,771,968	14,771,968	3,641,673	14,601,367	(170,601)
<b>Total Budget Transfers</b>	<b>3,621,709</b>	<b>14,771,968</b>	<b>14,771,968</b>	<b>3,641,673</b>	<b>14,601,367</b>	<b>(170,601)</b>
<b>Drainage</b>						
Personnel	91,941	396,678	396,678	73,079	317,819	(78,860)
Contractuals	(47,675)	1,282,062	1,282,062	1,141,946	1,278,717	(3,345)
Debt Service	-	-	-	-	-	-
Commodities	1,197	2,444	2,444	512	2,989	545
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	500,000	-	-	-	-	-
<b>Total Drainage</b>	<b>545,463</b>	<b>1,681,184</b>	<b>1,681,184</b>	<b>1,215,537</b>	<b>1,599,525</b>	<b>(81,659)</b>
<b>Environmental Resources</b>						
Personnel	9,146	39,969	39,969	8,983	38,789	(1,181)
Contractuals	10,323	49,331	49,331	10,100	47,198	(2,133)
Debt Service	-	-	-	-	-	-
Commodities	286	3,341	3,341	129	4,073	732
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Environmental Resources</b>	<b>19,755</b>	<b>92,641</b>	<b>92,641</b>	<b>19,212</b>	<b>90,059</b>	<b>(2,582)</b>



# General Fund

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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD			2016 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Health &amp; Human Services</b>						
<b>COMCARE</b>						
Personnel	263,109	1,509,669	1,509,669	296,294	1,297,286	(212,382)
Contractuals	132,056	321,263	321,263	105,299	303,707	(17,556)
Debt Service	-	-	-	-	-	-
Commodities	9,584	151,701	151,701	4,140	54,644	(97,057)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total COMCARE</b>	<b>404,749</b>	<b>1,982,633</b>	<b>1,982,633</b>	<b>405,734</b>	<b>1,655,637</b>	<b>(326,996)</b>
<b>CDDO</b>						
Personnel	-	-	-	-	-	-
Contractuals	541,000	2,059,568	2,059,568	536,328	2,059,568	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total CDDO</b>	<b>541,000</b>	<b>2,059,568</b>	<b>2,059,568</b>	<b>536,328</b>	<b>2,059,568</b>	<b>-</b>
<b>Department on Aging</b>						
Personnel	-	-	-	-	-	-
Contractuals	275,582	278,886	278,886	241,860	278,886	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	159,478	159,478	-	159,478	-
<b>Total Department on Aging</b>	<b>275,582</b>	<b>438,364</b>	<b>438,364</b>	<b>241,860</b>	<b>438,364</b>	<b>-</b>
<b>Health Department</b>						
Personnel	721,948	3,020,022	3,020,022	676,328	2,930,929	(89,093)
Contractuals	225,658	613,250	614,250	412,565	553,566	(60,685)
Debt Service	-	-	-	-	-	-
Commodities	116,748	572,277	571,277	163,443	655,953	84,676
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Health Department</b>	<b>1,064,353</b>	<b>4,205,550</b>	<b>4,205,550</b>	<b>1,252,336</b>	<b>4,140,448</b>	<b>(65,102)</b>
<b>Animal Control</b>						
Personnel	81,962	353,844	353,844	76,353	330,385	(23,459)
Contractuals	47,870	112,759	112,759	45,619	85,665	(27,094)
Debt Service	-	-	-	-	-	-
Commodities	7,931	26,500	26,500	2,244	13,571	(12,929)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Animal Control</b>	<b>137,763</b>	<b>493,103</b>	<b>493,103</b>	<b>124,216</b>	<b>429,622</b>	<b>(63,481)</b>
<b>Culture &amp; Recreation</b>						
<b>Lake Afton</b>						
Personnel	55,186	311,979	311,979	48,940	260,539	(51,439)
Contractuals	66,475	191,355	191,355	35,080	190,178	(1,177)
Debt Service	-	-	-	-	-	-
Commodities	13,277	153,883	163,883	27,262	181,658	17,775
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Lake Afton</b>	<b>134,938</b>	<b>657,217</b>	<b>667,217</b>	<b>111,281</b>	<b>632,376</b>	<b>(34,841)</b>



# General Fund

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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD			2016 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Culture &amp; Recreation (Continued)</b>						
<b>Sedgwick County Park</b>						
Personnel	44,048	187,731	187,731	41,977	181,942	(5,790)
Contractuals	25,238	132,146	132,146	25,807	101,107	(31,039)
Debt Service	-	-	-	-	-	-
Commodities	4,781	30,000	20,000	3,101	29,218	9,218
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Park</b>	<b>74,067</b>	<b>349,877</b>	<b>339,877</b>	<b>70,885</b>	<b>312,266</b>	<b>(27,611)</b>
<b>Sedgwick County Zoo</b>						
Personnel	1,247,215	5,617,889	5,617,889	1,324,974	5,758,432	140,544
Contractuals	5,300,000	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Zoo</b>	<b>6,547,215</b>	<b>5,617,889</b>	<b>5,617,889</b>	<b>1,324,974</b>	<b>5,758,432</b>	<b>140,544</b>
<b>Exploration Place</b>						
Personnel	38,302	168,912	176,596	40,751	168,689	(7,907)
Contractuals	1,044,929	2,051,228	2,043,544	1,017,930	2,051,451	7,907
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Exploration Place</b>	<b>1,083,231</b>	<b>2,220,140</b>	<b>2,220,140</b>	<b>1,058,681</b>	<b>2,220,140</b>	<b>-</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	140,972	292,472	299,972	102,688	299,972	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>140,972</b>	<b>292,472</b>	<b>299,972</b>	<b>102,688</b>	<b>299,972</b>	<b>-</b>
<b>Community Development</b>						
<b>Extension Council</b>						
Personnel	-	-	-	-	-	-
Contractuals	412,741	825,481	825,481	412,741	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Extension Council</b>	<b>412,741</b>	<b>825,481</b>	<b>825,481</b>	<b>412,741</b>	<b>825,481</b>	<b>-</b>
<b>Housing</b>						
Personnel	27,848	96,046	96,046	7,143	30,995	(65,051)
Contractuals	140	1,000	1,000	202	1,024	24
Debt Service	-	-	-	-	-	-
Commodities	55	945	945	150	882	(63)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Housing</b>	<b>28,043</b>	<b>97,991</b>	<b>97,991</b>	<b>7,495</b>	<b>32,901</b>	<b>(65,090)</b>



# General Fund

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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Community Development (Continued)</b>						
<b>Economic Development</b>						
Personnel	20,207	87,613	87,613	20,021	86,823	(790)
Contractuals	483,440	1,878,798	1,878,798	330,080	526,958	(1,351,840)
Debt Service	-	-	-	-	-	-
Commodities	30	5,450	5,450	-	541	(4,909)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Economic Development</b>	<b>503,677</b>	<b>1,971,861</b>	<b>1,971,861</b>	<b>350,102</b>	<b>614,322</b>	<b>(1,357,539)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	45,302	45,302	18,651	45,302	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>-</b>	<b>45,302</b>	<b>45,302</b>	<b>18,651</b>	<b>45,302</b>	<b>-</b>
<b>Technical Education</b>						
Personnel	-	-	-	-	-	-
Contractuals	878,044	904,000	904,000	808,584	902,500	(1,500)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Technical Education</b>	<b>878,044</b>	<b>904,000</b>	<b>904,000</b>	<b>808,584</b>	<b>902,500</b>	<b>(1,500)</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>50,563,125</b>	<b>195,506,172</b>	<b>195,506,172</b>	<b>53,280,367</b>	<b>177,135,604</b>	<b>(18,370,569)</b>
<b>Net Change in Fund Balance</b>	<b>21,110,676</b>	<b>(22,445,671)</b>	<b>(22,445,671)</b>	<b>20,157,445</b>	<b>(3,730,785)</b>	<b>(18,026,251)</b>
<b>Actual Fund Balance, Beginning of Year</b>	<b>64,504,393</b>	<b>63,006,659</b>	<b>63,006,659</b>	<b>63,006,659</b>	<b>63,006,659</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 85,615,069</b>	<b>\$ 40,560,988</b>	<b>\$ 40,560,988</b>	<b>\$ 83,164,104</b>	<b>\$ 59,275,874</b>	<b>\$ (18,026,251)</b>

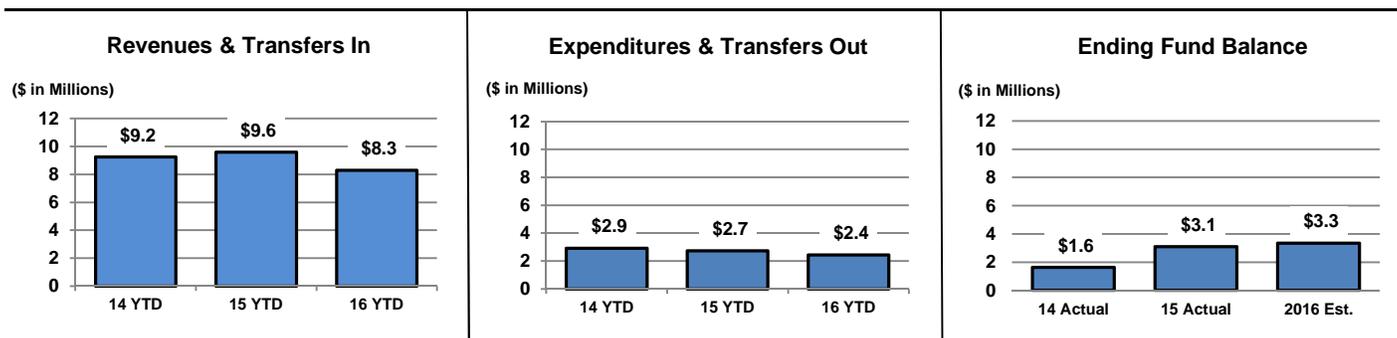


# BUDGETARY ACCOUNTS

# 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 2016, 2.669 mills were levied, a decrease of 0.533 mills from the 2015 budget.



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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

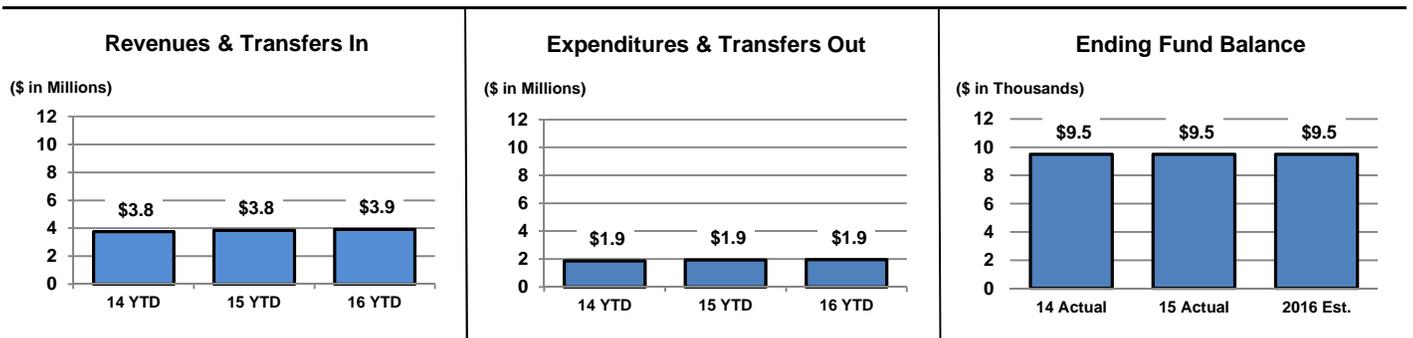
	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 7,831,559	\$ 11,369,864	\$ 11,369,864	\$ 6,646,864	\$ 11,360,367	\$ (9,498)
Back Prop. Taxes & Ref. Warrants	147,415	311,500	311,500	144,109	321,174	9,675
Special Assessment Prop. Taxes	589,473	1,297,057	1,297,057	542,606	941,807	(355,251)
Motor Vehicle Taxes	205,348	1,990,493	1,990,493	241,119	1,972,104	(18,389)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	84,796	172,999	172,999	-	254,403	81,404
Charges for Services	328,956	664,936	664,936	316,707	651,138	(13,798)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	3,054	3,054
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	399,392	3,609,321	3,609,321	399,392	3,609,321	(0)
<b>Total Revenues &amp; Transfers In</b>	<b>9,586,938</b>	<b>19,416,171</b>	<b>19,416,171</b>	<b>8,290,797</b>	<b>19,113,368</b>	<b>(302,802)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	20,000	20,000	-	1,760	(18,241)
Debt Service	2,727,063	18,843,980	18,843,980	2,423,996	18,862,220	18,240
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,727,063</b>	<b>18,863,980</b>	<b>18,863,980</b>	<b>2,423,996</b>	<b>18,863,980</b>	<b>(0)</b>
<b>Net Change in Fund Balance</b>	<b>6,859,875</b>	<b>552,191</b>	<b>552,191</b>	<b>5,866,801</b>	<b>249,389</b>	<b>(302,802)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,624,603</b>	<b>3,090,367</b>	<b>3,090,367</b>	<b>3,090,367</b>	<b>3,090,367</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 8,484,478</b>	<b>\$ 3,642,558</b>	<b>\$ 3,642,558</b>	<b>\$ 8,957,168</b>	<b>\$ 3,339,756</b>	<b>\$ (302,802)</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 March 31, 2016, with comparative actuals ending March 31, 2015

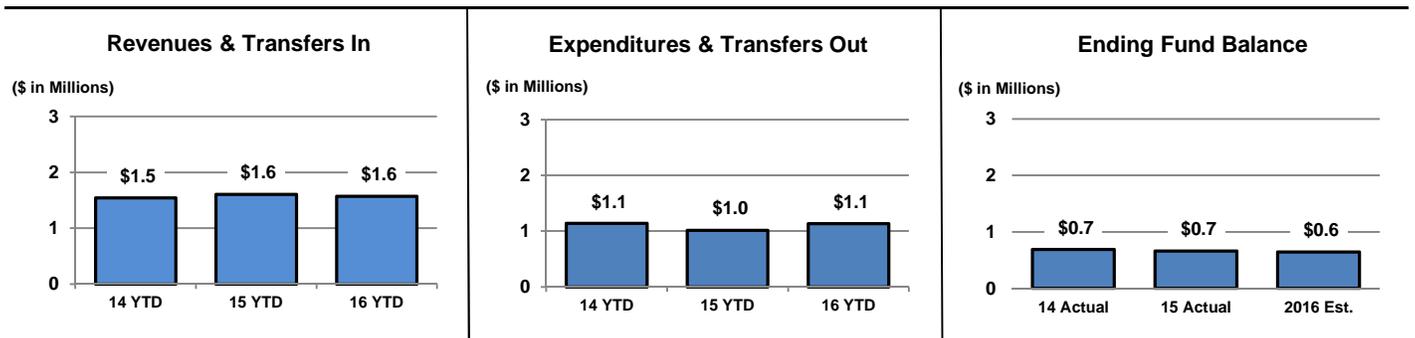
	2015 YTD		2016 YTD			
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 3,669,226	\$ 6,395,777	\$ 6,395,777	\$ 3,735,297	\$ 6,384,669	\$ (11,109)
Back Prop. Taxes & Ref. Warrants	73,665	145,934	145,934	70,706	150,466	4,532
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	106,860	936,804	936,804	115,260	927,703	(9,101)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	300,000	300,000	-	-	(300,000)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,849,752</b>	<b>7,778,515</b>	<b>7,778,515</b>	<b>3,921,264</b>	<b>7,462,837</b>	<b>(315,677)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,926,893	7,778,515	7,778,515	1,944,629	7,462,837	(315,678)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,926,893</b>	<b>7,778,515</b>	<b>7,778,515</b>	<b>1,944,629</b>	<b>7,462,837</b>	<b>(315,678)</b>
<b>Net Change in Fund Balance</b>	<b>1,922,859</b>	<b>(0)</b>	<b>(0)</b>	<b>1,976,635</b>	<b>0</b>	<b>(631,355)</b>
<b>Actual Beginning Fund Balance</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,932,359</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>	<b>\$ 1,986,135</b>	<b>\$ 9,500</b>	<b>\$ (631,355)</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 2016 budget year, the County levied a property tax of 0.585 mills to support COMCARE, a 0.029 mill decrease from the previous year.



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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

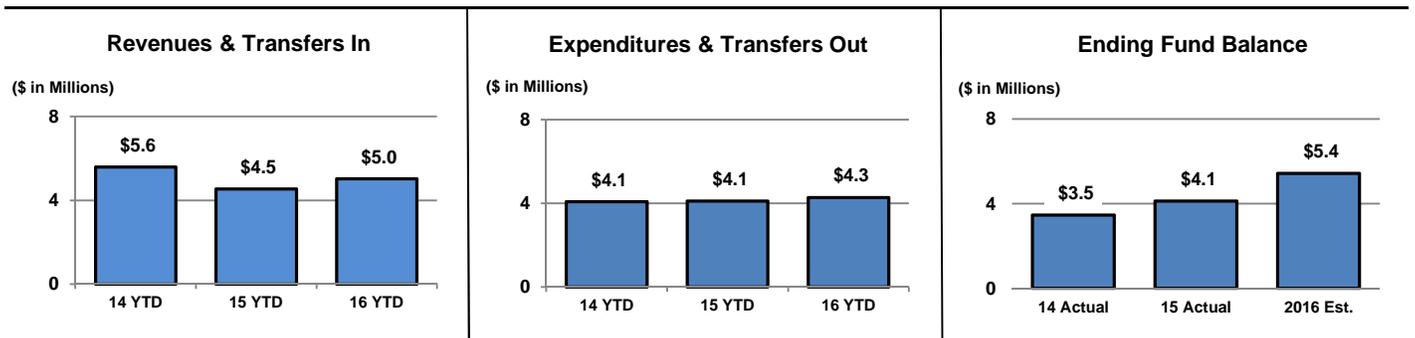
	2015 YTD		2016 YTD		Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 1,498,606	\$ 2,493,299	\$ 2,493,299	\$ 1,456,784	\$ 2,490,016	\$ (3,283)
Back Prop. Taxes & Ref. Warrants	28,017	59,609	59,609	27,862	61,460	1,851
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	38,687	382,180	382,180	46,389	378,514	(3,666)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	43,611	174,445	174,445	43,611	177,061	2,616
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,608,921</b>	<b>3,109,533</b>	<b>3,109,533</b>	<b>1,574,646</b>	<b>3,107,052</b>	<b>(2,481)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 333,923	\$ 1,468,382	\$ 1,468,382	\$ 311,866	\$ 1,351,293	\$ (117,090)
Contractuals	660,062	1,673,353	1,673,353	791,250	1,675,414	2,061
Debt Service	-	-	-	-	-	-
Commodities	19,562	116,773	116,773	32,074	93,832	(22,941)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,013,546</b>	<b>3,258,508</b>	<b>3,258,508</b>	<b>1,135,190</b>	<b>3,120,539</b>	<b>(137,970)</b>
<b>Net Change in Fund Balance</b>	<b>595,375</b>	<b>(148,975)</b>	<b>(148,975)</b>	<b>439,456</b>	<b>(13,486)</b>	<b>(140,451)</b>
<b>Actual Beginning Fund Balance</b>	<b>686,737</b>	<b>660,200</b>	<b>660,200</b>	<b>660,200</b>	<b>660,200</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,282,112</b>	<b>\$ 511,225</b>	<b>\$ 511,225</b>	<b>\$ 1,099,656</b>	<b>\$ 646,714</b>	<b>\$ (140,451)</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 increased by 0.026 mills to 0.603 mills for funding the 2016 budget, and comprises 2.1 percent of the total mill levy for the County.

Charges for service are the largest revenue stream for this Fund, equating to 82.9 percent of budgeted revenue collections in 2016. 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 and 2016 budgets, rates were increased. Growth in this revenue category has been difficult to predict with recent changes in Medicare rules, billing vendors, the changes to user fee and implementation of quality assurance measures within the Department.



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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

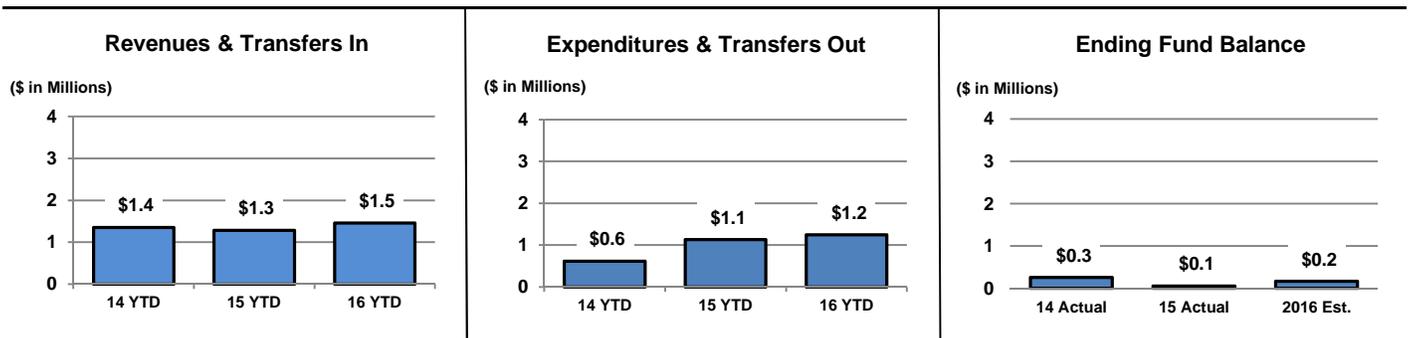
	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 1,412,712	\$ 2,567,294	\$ 2,567,294	\$ 1,501,558	\$ 2,566,641	\$ (653)
Back Prop. Taxes & Ref. Warrants	35,139	56,175	56,175	30,893	57,919	1,745
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	53,964	361,027	361,027	47,048	357,493	(3,534)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,040,471	14,455,546	14,455,546	3,419,186	15,638,974	1,183,428
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	710	5	5	27,903	944	939
Reimbursements	162	445	445	20	164	(282)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>4,543,158</b>	<b>17,440,492</b>	<b>17,440,492</b>	<b>5,026,608</b>	<b>18,622,136</b>	<b>1,181,644</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 3,091,661	\$ 13,799,089	\$ 13,799,089	\$ 3,048,773	\$ 13,197,264	\$ (601,824)
Contractuals	712,713	2,941,810	2,931,810	673,929	2,743,861	(187,949)
Debt Service	-	-	-	-	-	-
Commodities	305,359	1,125,115	1,135,115	337,249	1,155,455	20,340
Capital Improvements	-	210,800	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	210,800	210,800	210,800	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>4,109,733</b>	<b>18,076,814</b>	<b>18,076,814</b>	<b>4,270,751</b>	<b>17,307,380</b>	<b>(769,434)</b>
<b>Net Change in Fund Balance</b>	<b>433,425</b>	<b>(636,322)</b>	<b>(636,322)</b>	<b>755,857</b>	<b>1,314,755</b>	<b>412,210</b>
<b>Actual Beginning Fund Balance</b>	<b>3,467,364</b>	<b>4,117,682</b>	<b>4,117,682</b>	<b>4,117,682</b>	<b>4,117,682</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,900,789</b>	<b>\$ 3,481,360</b>	<b>\$ 3,481,360</b>	<b>\$ 4,873,539</b>	<b>\$ 5,432,437</b>	<b>\$ 412,210</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 1.9 percent of the 2016 mill levy for the County, with \$2.4 million in revenue budgeted from a property tax rate of 0.560 mills for the year, a 0.063 mill increase from 2015.



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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

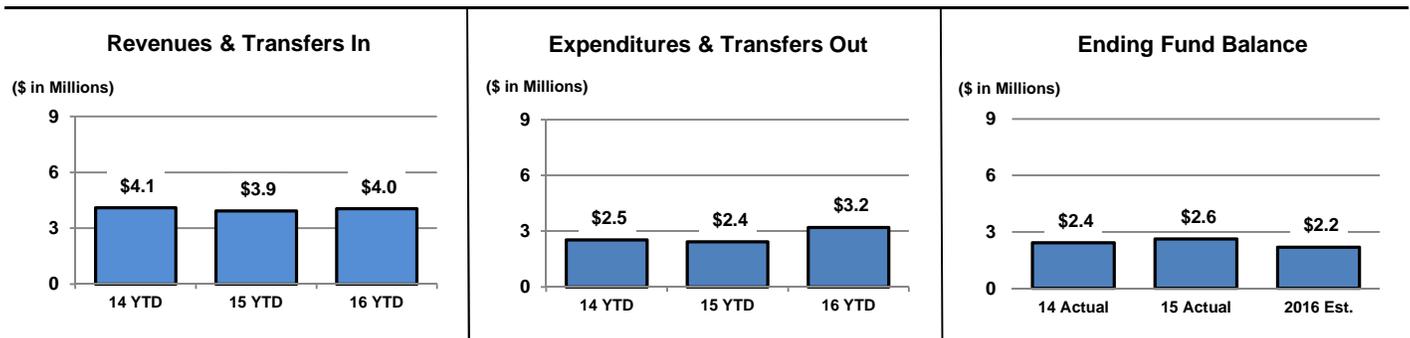
	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 1,216,348	\$ 2,384,298	\$ 2,384,298	\$ 1,394,378	\$ 2,383,620	\$ (678)
Back Prop. Taxes & Ref. Warrants	27,480	48,372	48,372	24,647	49,874	1,502
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	38,978	311,574	311,574	39,202	308,458	(3,116)
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>1,282,806</b>	<b>2,744,245</b>	<b>2,744,245</b>	<b>1,458,228</b>	<b>2,741,953</b>	<b>(2,292)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 140,259	\$ 625,111	\$ 625,111	\$ 142,406	\$ 618,800	\$ (6,310)
Contractuals	990,221	1,807,574	1,807,574	1,097,743	1,811,645	4,071
Debt Service	-	-	-	-	-	-
Commodities	1,833	12,800	12,800	1,907	8,730	(4,070)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	187,047	187,047	-	187,047	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,132,312</b>	<b>2,632,532</b>	<b>2,632,532</b>	<b>1,242,056</b>	<b>2,626,222</b>	<b>(6,310)</b>
<b>Net Change in Fund Balance</b>	<b>150,494</b>	<b>111,713</b>	<b>111,713</b>	<b>216,171</b>	<b>115,731</b>	<b>(8,602)</b>
<b>Actual Beginning Fund Balance</b>	<b>257,342</b>	<b>52,879</b>	<b>52,879</b>	<b>52,879</b>	<b>52,879</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 407,836</b>	<b>\$ 164,592</b>	<b>\$ 164,592</b>	<b>\$ 269,050</b>	<b>\$ 168,610</b>	<b>\$ (8,602)</b>



# Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2016, the Fund is supported by a property tax levy of 1.129 mills, which represents a 0.036 mill increase from last year's rate of 1.093.

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 2016 are currently estimated at \$4.4 million.



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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

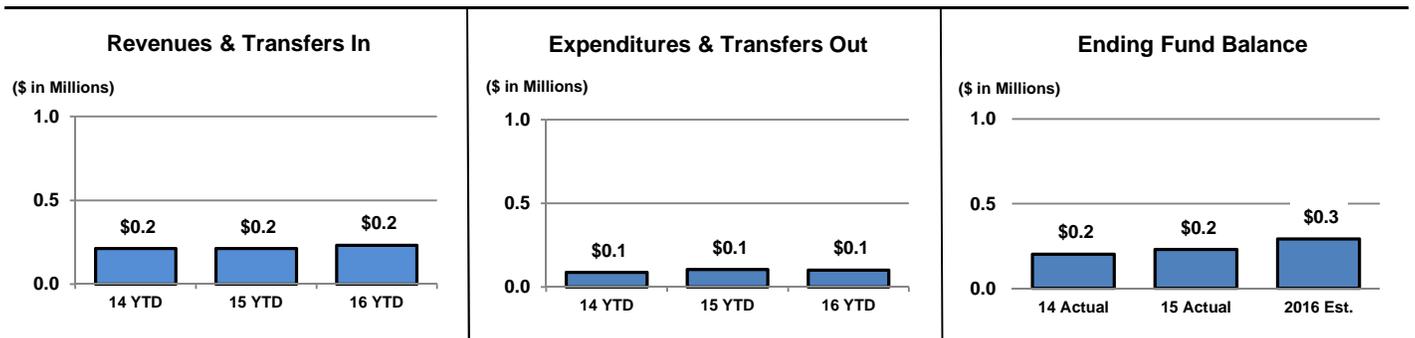
	2015 YTD		2016 YTD		Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 2,673,049	\$ 4,809,055	\$ 4,809,055	\$ 2,811,355	\$ 4,805,533	\$ (3,522)
Back Prop. Taxes & Ref. Warrants	58,082	106,308	106,308	52,805	109,609	3,302
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	86,527	683,033	683,033	86,398	676,353	(6,680)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	1,430	5,264	5,264	715	5,388	124
Intergovernmental	1,097,428	4,499,053	4,499,053	1,097,167	4,435,637	(63,415)
Charges for Services	715	80,898	80,898	-	47,121	(33,777)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	4,075	15,307	15,307	117	9,118	(6,189)
Reimbursements	1,980	11,488	11,488	1,323	6,356	(5,131)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,923,287</b>	<b>10,210,405</b>	<b>10,210,405</b>	<b>4,049,880</b>	<b>10,095,116</b>	<b>(115,289)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,373,937	\$ 6,008,008	\$ 6,008,008	\$ 1,281,832	\$ 5,635,109	\$ (372,899)
Contractuals	975,163	3,999,242	3,996,191	877,357	3,748,757	(247,434)
Debt Service	-	-	-	-	-	-
Commodities	27,944	315,780	318,831	40,050	152,610	(166,221)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	40,000	1,000,000	1,000,000	1,000,000	1,000,000	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,417,044</b>	<b>11,323,030</b>	<b>11,323,030</b>	<b>3,199,239</b>	<b>10,536,475</b>	<b>(786,554)</b>
<b>Net Change in Fund Balance</b>	<b>1,506,243</b>	<b>(1,112,625)</b>	<b>(1,112,625)</b>	<b>850,641</b>	<b>(441,360)</b>	<b>(901,843)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,420,612</b>	<b>2,631,414</b>	<b>2,631,414</b>	<b>2,631,414</b>	<b>2,631,414</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,926,855</b>	<b>\$ 1,518,789</b>	<b>\$ 1,518,789</b>	<b>\$ 3,482,055</b>	<b>\$ 2,190,054</b>	<b>\$ (901,843)</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 2016 operations are predominately financed by a 0.088 mill property tax levy and by the sale of pesticides and other chemicals. The 2016 mill levy increased by 0.007 mills from 2015 when the rate was 0.081 mills. Under the enabling statute, K.S.A. 2-13-19(d), Noxious Weeds is required to sell the pesticides at a subsidized rate to private landowners. Noxious Weeds also sprays noxious weeds for the Kansas Department of Transportation (KDOT) under an annual contract, and for private landowners at rates that reflect the cost of providing the service.

Charges for services are often dependent on the length of the growing season and impact revenue received from KDOT for spraying State-owned right of way. .



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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

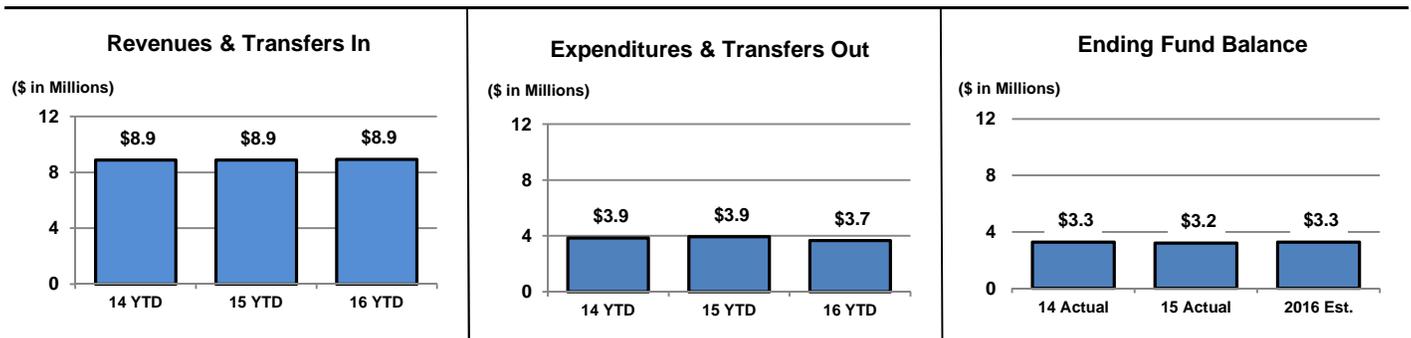
	2015 YTD		2016 YTD		Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 197,764	\$ 375,168	\$ 375,168	\$ 219,128	\$ 374,568	\$ (600)
Back Prop. Taxes & Ref. Warrants	4,469	7,861	7,861	4,031	8,105	244
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	6,488	50,585	50,585	6,282	50,082	(504)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,803	65,342	65,342	2,081	112,020	46,678
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>212,524</b>	<b>498,956</b>	<b>498,956</b>	<b>231,522</b>	<b>544,775</b>	<b>45,819</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 75,618	\$ 308,417	\$ 308,417	\$ 69,371	\$ 301,320	\$ (7,097)
Contractuals	24,724	102,006	102,006	24,699	103,659	1,653
Debt Service	-	-	-	-	-	-
Commodities	3,754	100,129	100,129	6,489	77,391	(22,738)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>104,096</b>	<b>510,552</b>	<b>510,552</b>	<b>100,560</b>	<b>482,370</b>	<b>(28,182)</b>
<b>Net Change in Fund Balance</b>	<b>108,429</b>	<b>(11,595)</b>	<b>(11,595)</b>	<b>130,962</b>	<b>62,406</b>	<b>17,637</b>
<b>Actual Beginning Fund Balance</b>	<b>202,129</b>	<b>229,941</b>	<b>229,941</b>	<b>229,941</b>	<b>229,941</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 310,558</b>	<b>\$ 218,346</b>	<b>\$ 218,346</b>	<b>\$ 360,903</b>	<b>\$ 292,347</b>	<b>\$ 17,637</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 2016 budget stands at 18.371 mills. The fire station relocation project optimizes response times and reduces residential insurance rates. In April 2014, the final relocated station became operational.

Personnel estimates do not include pay adjustments for bargaining unit staff; estimates will be updated upon successful contract negotiation.



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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

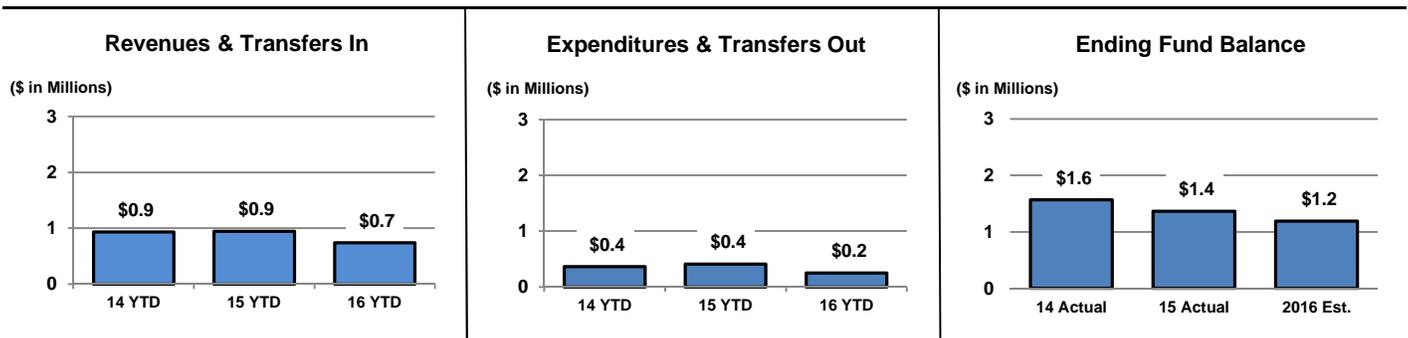
	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 8,534,995	\$ 14,730,789	\$ 14,730,789	\$ 8,567,405	\$ 14,926,082	\$ 195,293
Back Prop. Taxes & Ref. Warrants	144,667	214,434	214,434	111,586	241,751	27,317
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	196,727	1,690,730	1,690,730	218,299	1,711,968	21,238
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	280	5,718	5,718	70	4,760	(958)
Intergovernmental	-	-	-	-	-	-
Charges for Services	8,523	388,975	388,975	21,679	328,589	(60,386)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	865	66,539	66,539	550	4,401	(62,139)
Reimbursements	4,211	1,118	1,118	-	-	(1,118)
Use of Money & Property	-	2,489	2,489	-	3,393	904
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>8,890,267</b>	<b>17,100,793</b>	<b>17,100,793</b>	<b>8,919,589</b>	<b>17,220,944</b>	<b>120,151</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 3,274,980	\$ 14,080,722	\$ 14,080,722	\$ 3,024,912	\$ 13,626,360	\$ (454,362)
Contractuals	418,844	2,053,220	2,053,220	406,608	1,650,859	(402,361)
Debt Service	102,015	923,340	923,340	102,015	923,340	0
Commodities	126,502	781,121	781,121	118,908	648,869	(132,252)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	3,790	317,560	317,560	-	318,064	504
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,926,130</b>	<b>18,155,963</b>	<b>18,155,963</b>	<b>3,652,443</b>	<b>17,167,492</b>	<b>(988,471)</b>
<b>Net Change in Fund Balance</b>	<b>4,964,136</b>	<b>(1,055,170)</b>	<b>(1,055,170)</b>	<b>5,267,146</b>	<b>53,452</b>	<b>(868,320)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,271,925</b>	<b>3,217,059</b>	<b>3,217,059</b>	<b>3,217,059</b>	<b>3,217,059</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 8,236,061</b>	<b>\$ 2,161,889</b>	<b>\$ 2,161,889</b>	<b>\$ 8,484,205</b>	<b>\$ 3,270,511</b>	<b>\$ (868,320)</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.

In 2016, a budgeted contingency of \$480,000 for small city storm debris removal was eliminated. The contingency 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 decreased in 2016 compared to rates in 2015.



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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

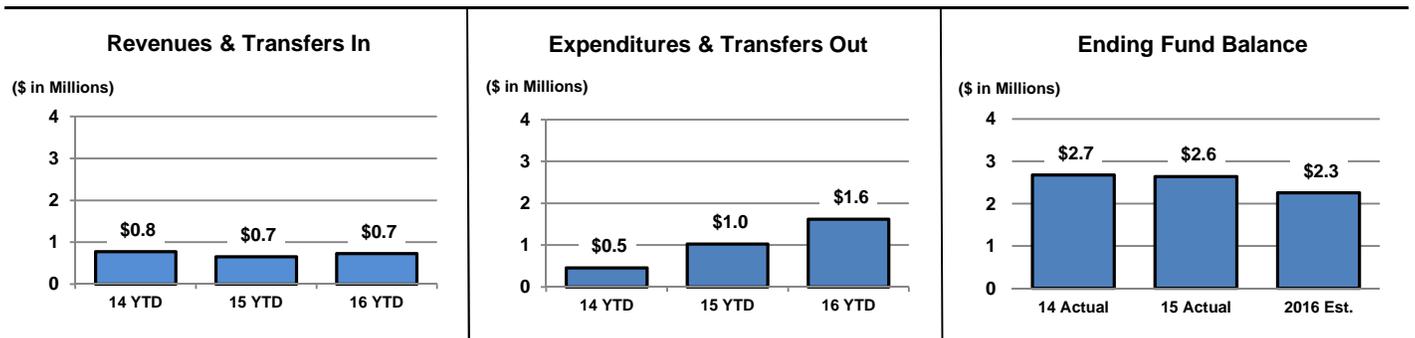
	2015 YTD		2016 YTD		Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	563	57,645	57,645	641	57,630	(14)
Intergovernmental	-	-	-	-	-	-
Charges for Services	946,424	1,322,000	1,322,000	742,519	1,314,103	(7,897)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	2,254	2,254
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>946,987</b>	<b>1,379,645</b>	<b>1,379,645</b>	<b>743,160</b>	<b>1,373,987</b>	<b>(5,658)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 188,293	\$ 824,774	\$ 824,774	\$ 186,311	\$ 812,755	\$ (12,019)
Contractuals	81,458	813,056	811,675	48,223	597,898	(213,778)
Debt Service	-	-	-	-	-	-
Commodities	140,765	67,481	68,862	14,748	60,016	(8,846)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,315	80,315	-	80,315	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>410,517</b>	<b>1,785,626</b>	<b>1,785,626</b>	<b>249,282</b>	<b>1,550,984</b>	<b>(234,642)</b>
<b>Net Change in Fund Balance</b>	<b>536,470</b>	<b>(405,981)</b>	<b>(405,981)</b>	<b>493,878</b>	<b>(176,997)</b>	<b>(240,300)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,570,065</b>	<b>1,366,202</b>	<b>1,366,202</b>	<b>1,366,202</b>	<b>1,366,202</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,106,535</b>	<b>\$ 960,221</b>	<b>\$ 960,221</b>	<b>\$ 1,860,080</b>	<b>\$ 1,189,205</b>	<b>\$ (240,300)</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 March 31, 2016, with comparative actuals ending March 31, 2015

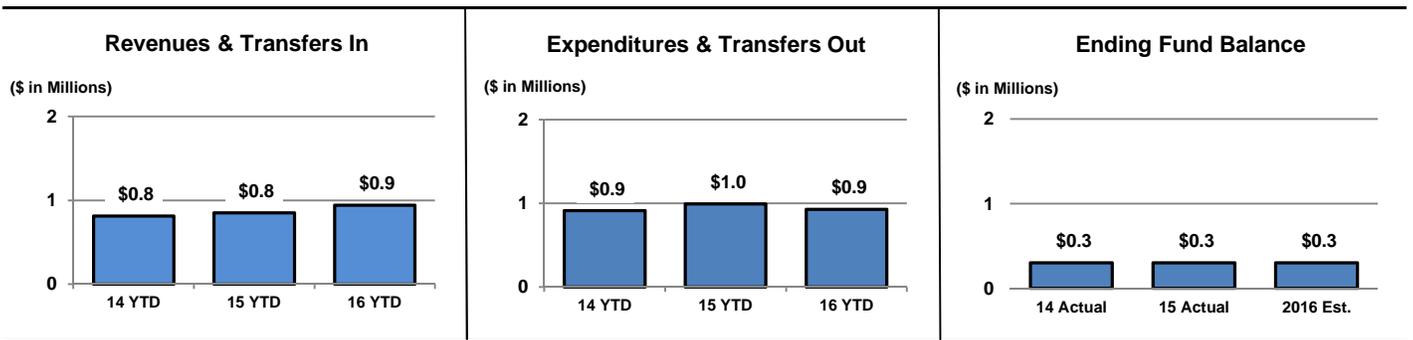
	2015 YTD		2016 YTD		Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	654,032	2,650,652	2,650,652	729,536	2,683,471	32,819
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	2,759	2,759	-	-	(2,759)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	904	904	-	1,377	473
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>654,032</b>	<b>2,654,315</b>	<b>2,654,315</b>	<b>729,536</b>	<b>2,684,848</b>	<b>30,533</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,018,920	2,407,000	2,407,000	1,592,199	2,396,124	(10,876)
Debt Service	-	-	-	-	-	-
Commodities	2,561	30,000	30,000	22,712	14,612	(15,388)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	655,598	655,598	-	655,598	0
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,021,481</b>	<b>3,092,598</b>	<b>3,092,598</b>	<b>1,614,911</b>	<b>3,066,334</b>	<b>(26,264)</b>
<b>Net Change in Fund Balance</b>	<b>(367,448)</b>	<b>(438,283)</b>	<b>(438,283)</b>	<b>(885,376)</b>	<b>(381,487)</b>	<b>4,269</b>
<b>Actual Beginning Fund Balance</b>	<b>2,678,238</b>	<b>2,639,407</b>	<b>2,639,407</b>	<b>2,639,407</b>	<b>2,639,407</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,310,790</b>	<b>\$ 2,201,124</b>	<b>\$ 2,201,124</b>	<b>\$ 1,754,031</b>	<b>\$ 2,257,920</b>	<b>\$ 4,269</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 March 31, 2016, with comparative actuals ending March 31, 2015

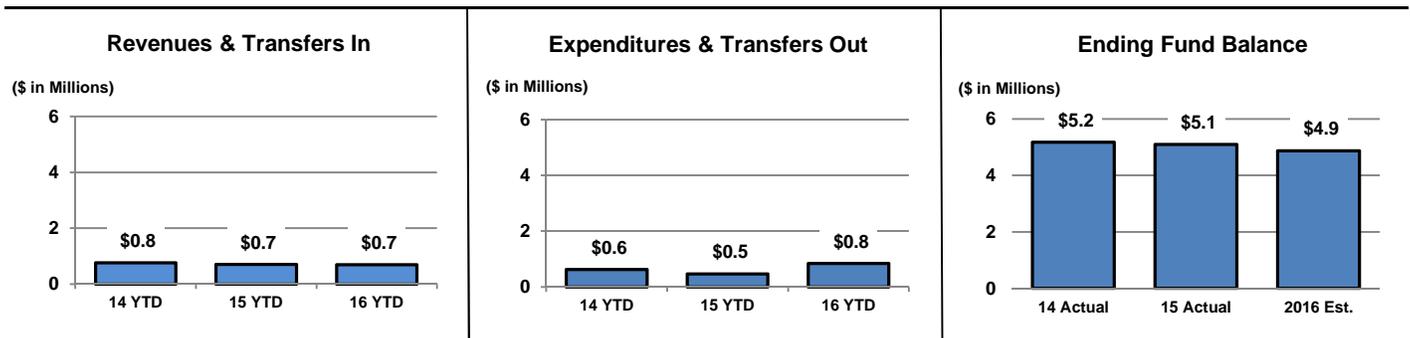
	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	9,800	25,000	25,000	28,875	33,052	8,052
Charges for Services	810,894	4,124,705	4,124,705	913,221	4,502,822	378,117
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	28,141	3,849	3,849	(949)	1,846	(2,003)
Reimbursements	-	-	-	-	505	505
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>848,834</b>	<b>4,153,555</b>	<b>4,153,555</b>	<b>941,147</b>	<b>4,538,226</b>	<b>384,672</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 702,394	\$ 3,140,464	\$ 3,140,464	\$ 651,090	\$ 2,826,233	\$ (314,231)
Contractuals	282,304	962,973	961,163	264,500	1,005,810	44,647
Debt Service	-	-	-	-	-	-
Commodities	7,642	30,550	33,550	11,904	57,126	23,576
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	1,190	-	-	649,057	649,057
<b>Total Expenditures &amp; Transfers Out</b>	<b>992,340</b>	<b>4,135,177</b>	<b>4,135,177</b>	<b>927,494</b>	<b>4,538,226</b>	<b>403,049</b>
<b>Net Change in Fund Balance</b>	<b>(143,505)</b>	<b>18,377</b>	<b>18,377</b>	<b>13,653</b>	<b>0</b>	<b>787,720</b>
<b>Actual Beginning Fund Balance</b>	<b>301,862</b>	<b>301,863</b>	<b>301,863</b>	<b>301,863</b>	<b>301,863</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 158,357</b>	<b>\$ 320,240</b>	<b>\$ 320,240</b>	<b>\$ 315,516</b>	<b>\$ 301,863</b>	<b>\$ 787,720</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 March 31, 2016, with comparative actuals ending March 31, 2015

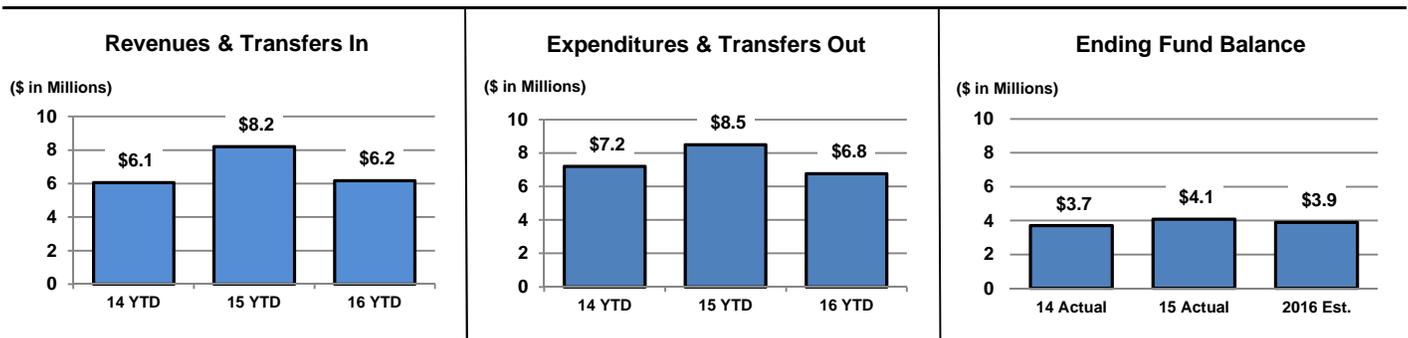
	2015 YTD		2016 YTD		Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	661,337	2,645,348	2,645,348	648,073	2,657,070	11,722
Charges for Services	39,035	180,000	180,000	41,191	174,744	(5,256)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	300	-	-	-	-	-
Reimbursements	-	22,500	22,500	1,200	78,062	55,562
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>700,672</b>	<b>2,847,848</b>	<b>2,847,848</b>	<b>690,463</b>	<b>2,909,876</b>	<b>62,028</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 285,032	\$ 1,398,743	\$ 1,398,743	\$ 303,911	\$ 1,316,251	\$ (82,492)
Contractuals	169,268	2,087,257	2,087,257	534,318	1,773,914	(313,343)
Debt Service	-	-	-	-	-	-
Commodities	5,741	24,700	24,700	2,415	44,185	19,485
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>460,041</b>	<b>3,510,700</b>	<b>3,510,700</b>	<b>840,645</b>	<b>3,134,351</b>	<b>(376,349)</b>
<b>Net Change in Fund Balance</b>	<b>240,632</b>	<b>(662,852)</b>	<b>(662,852)</b>	<b>(150,181)</b>	<b>(224,475)</b>	<b>(314,322)</b>
<b>Actual Beginning Fund Balance</b>	<b>5,170,868</b>	<b>5,095,133</b>	<b>5,095,133</b>	<b>5,095,133</b>	<b>5,095,133</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 5,411,500</b>	<b>\$ 4,432,281</b>	<b>\$ 4,432,281</b>	<b>\$ 4,944,952</b>	<b>\$ 4,870,658</b>	<b>\$ (314,322)</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)

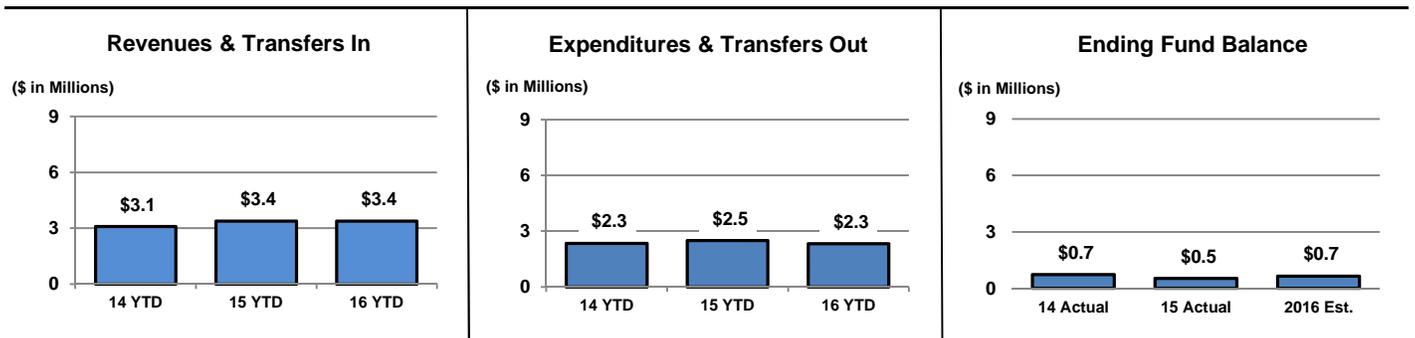
For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	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	1,813,537	7,158,906	7,158,906	1,576,757	6,592,666	(566,239)
Charges for Services	6,382,720	28,978,121	28,978,121	4,595,200	22,272,966	(6,705,155)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(59)	5,150	5,150	(29,732)	500	(4,650)
Reimbursements	10,120	39,278	39,278	24,356	46,681	7,403
Use of Money & Property	41	0	0	268	695	695
Transfers In & Other Proceeds	-	60,623	60,623	-	60,623	-
<b>Total Revenues &amp; Transfers In</b>	<b>8,206,359</b>	<b>36,242,077</b>	<b>36,242,077</b>	<b>6,166,849</b>	<b>28,974,132</b>	<b>(7,267,946)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 4,543,290	\$ 23,006,443	\$ 22,997,993	\$ 4,139,078	\$ 17,923,794	\$ (5,074,199)
Contractuals	3,897,274	13,101,712	13,275,255	2,590,518	11,020,209	(2,255,046)
Debt Service	-	-	-	-	-	-
Commodities	60,665	795,877	630,761	34,058	204,951	(425,810)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	5,137	5,160	-	5,137	(23)
<b>Total Expenditures &amp; Transfers Out</b>	<b>8,501,229</b>	<b>36,909,169</b>	<b>36,909,169</b>	<b>6,763,654</b>	<b>29,154,091</b>	<b>(7,755,078)</b>
<b>Net Change in Fund Balance</b>	<b>(294,870)</b>	<b>(667,091)</b>	<b>(667,091)</b>	<b>(596,806)</b>	<b>(179,959)</b>	<b>(15,023,024)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,702,008</b>	<b>4,073,505</b>	<b>4,073,505</b>	<b>4,073,505</b>	<b>4,073,505</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,407,138</b>	<b>\$ 3,406,414</b>	<b>\$ 3,406,414</b>	<b>\$ 3,476,699</b>	<b>\$ 3,893,546</b>	<b>\$ (15,023,024)</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)

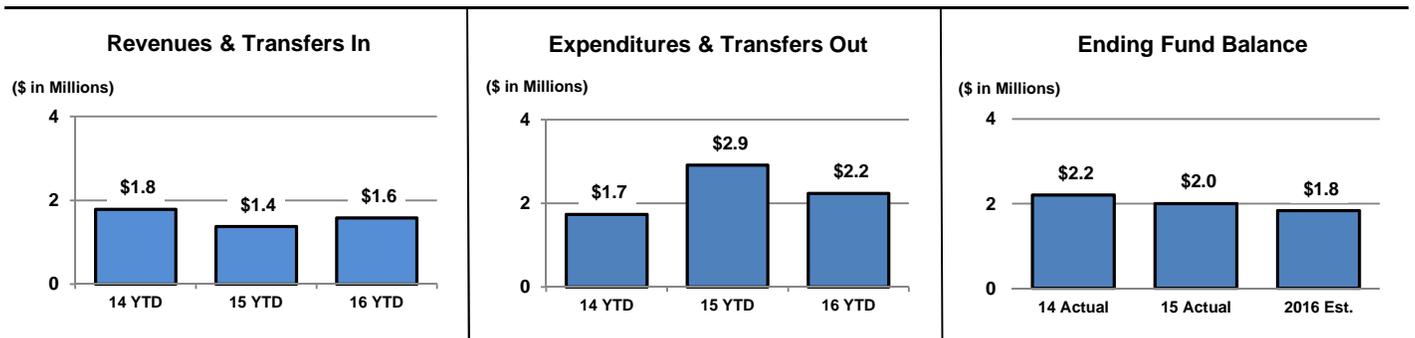
For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	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	3,253,004	8,658,163	8,678,099	3,248,075	8,615,430	(62,669)
Charges for Services	111,970	825,899	825,899	136,938	468,636	(357,263)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	6,181	110	110	-	126	16
Reimbursements	3,609	27,134	27,134	4,828	15,631	(11,504)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	630,000	632,492	-	630,000	(2,492)
<b>Total Revenues &amp; Transfers In</b>	<b>3,374,764</b>	<b>10,141,306</b>	<b>10,163,734</b>	<b>3,389,841</b>	<b>9,729,822</b>	<b>(433,912)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 2,066,010	\$ 9,174,556	\$ 9,159,556	\$ 1,919,500	\$ 8,325,604	\$ (833,951)
Contractuals	351,190	839,296	879,652	249,136	870,881	(8,771)
Debt Service	-	-	-	-	-	-
Commodities	69,947	261,001	288,191	145,059	417,523	129,332
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,487,147</b>	<b>10,274,853</b>	<b>10,327,399</b>	<b>2,313,695</b>	<b>9,614,009</b>	<b>(713,390)</b>
<b>Net Change in Fund Balance</b>	<b>887,617</b>	<b>(133,547)</b>	<b>(163,665)</b>	<b>1,076,146</b>	<b>115,814</b>	<b>(1,147,302)</b>
<b>Actual Beginning Fund Balance</b>	<b>737,648</b>	<b>534,549</b>	<b>534,549</b>	<b>534,549</b>	<b>534,549</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,625,265</b>	<b>\$ 401,002</b>	<b>\$ 370,884</b>	<b>\$ 1,610,695</b>	<b>\$ 650,363</b>	<b>\$ (1,147,302)</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)

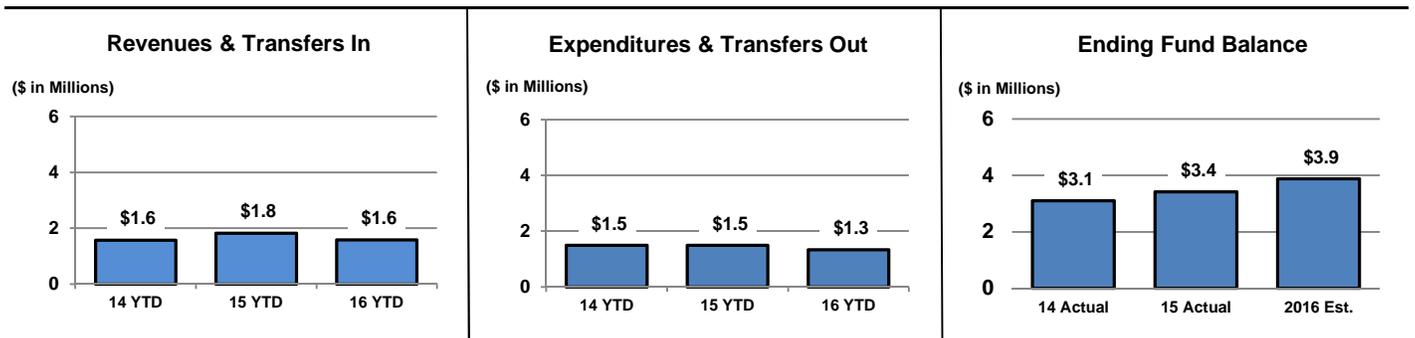
For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
		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	1,373,237	5,883,205	6,051,825	1,567,700	6,281,011	229,186
Charges for Services	16,900	71,633	240,252	11,777	322,914	82,662
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(18,250)	32,696	32,696	1,162	21,875	(10,821)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	411,363	411,363	-	411,363	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,371,886</b>	<b>6,398,897</b>	<b>6,736,136</b>	<b>1,580,639</b>	<b>7,037,162</b>	<b>301,026</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 386,132	\$ 1,924,311	\$ 1,924,311	\$ 405,534	\$ 1,757,236	\$ (167,074)
Contractuals	2,511,574	4,734,230	4,986,468	1,827,088	5,329,365	342,897
Debt Service	-	-	-	-	-	-
Commodities	10,911	38,900	38,900	3,387	52,028	13,128
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	64,838	64,838	-	64,838	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,908,618</b>	<b>6,762,279</b>	<b>7,014,517</b>	<b>2,236,008</b>	<b>7,203,468</b>	<b>188,951</b>
<b>Net Change in Fund Balance</b>	<b>(1,536,732)</b>	<b>(363,382)</b>	<b>(278,381)</b>	<b>(655,370)</b>	<b>(166,305)</b>	<b>489,977</b>
<b>Actual Beginning Fund Balance</b>	<b>2,201,475</b>	<b>2,002,541</b>	<b>2,002,541</b>	<b>2,002,541</b>	<b>2,002,541</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 664,743</b>	<b>\$ 1,639,159</b>	<b>\$ 1,724,160</b>	<b>\$ 1,347,171</b>	<b>\$ 1,836,236</b>	<b>\$ 489,977</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 March 31, 2016, with comparative actuals ending March 31, 2015

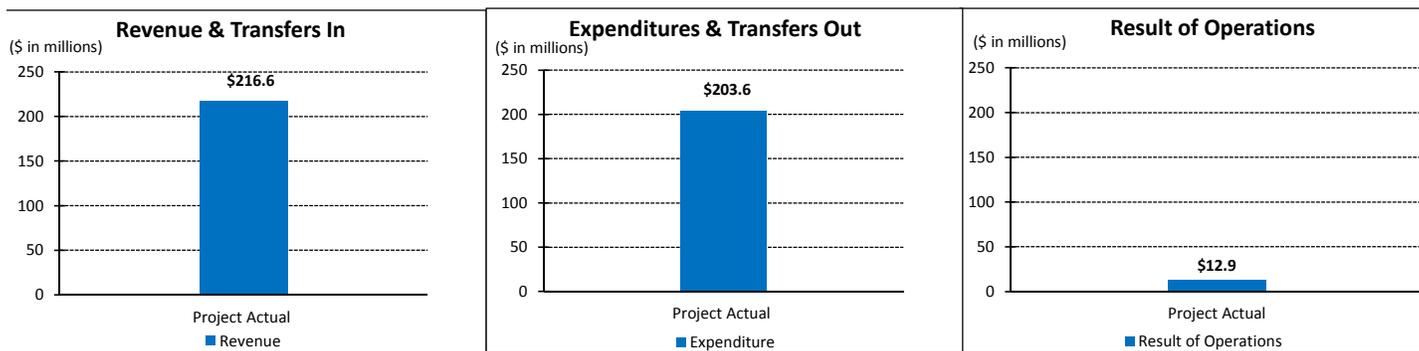
	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,696,687	6,050,377	6,072,377	1,442,486	5,647,469	(424,908)
Charges for Services	75,835	320,596	320,596	88,202	295,752	(24,844)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	48,429	82,315	82,315	30,934	93,404	11,089
Reimbursements	2,352	548	548	26,169	27,570	27,022
Use of Money & Property	-	0	0	-	-	(0)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,823,304</b>	<b>6,453,836</b>	<b>6,475,836</b>	<b>1,587,792</b>	<b>6,064,195</b>	<b>(411,641)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,083,513	\$ 5,005,824	\$ 5,005,824	\$ 947,597	\$ 4,110,592	\$ (895,233)
Contractuals	349,942	1,195,873	1,224,943	338,449	1,139,091	(85,852)
Debt Service	-	-	-	-	-	-
Commodities	51,967	582,719	575,649	47,332	346,667	(228,982)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,485,422</b>	<b>6,784,416</b>	<b>6,806,416</b>	<b>1,333,377</b>	<b>5,596,350</b>	<b>(1,210,067)</b>
<b>Net Change in Fund Balance</b>	<b>337,881</b>	<b>(330,580)</b>	<b>(330,580)</b>	<b>254,415</b>	<b>467,845</b>	<b>(1,621,708)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,103,278</b>	<b>3,417,061</b>	<b>3,417,061</b>	<b>3,417,061</b>	<b>3,417,061</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,441,159</b>	<b>\$ 3,086,481</b>	<b>\$ 3,086,481</b>	<b>\$ 3,671,476</b>	<b>\$ 3,884,906</b>	<b>\$ (1,621,708)</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 '15 Amounts	FY 2016 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	-	-	5,894,437	-	\$ 5,894,437
Miscellaneous	-	-	400,574	2,959	\$ 403,533
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>216,557,833</b>	<b>2,959</b>	<b>216,560,792</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	3,714,678	243,000	\$ 3,957,678
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	1,923,783	895,000	\$ 2,818,783
<b>Total expenditures &amp; transfers out</b>	<b>184,528,042</b>	<b>211,408,448</b>	<b>203,612,918</b>	<b>1,138,000</b>	<b>204,750,918</b>
<b>Ending fund balance</b>			<b>\$ 12,944,915</b>		<b>\$ 11,809,874</b>

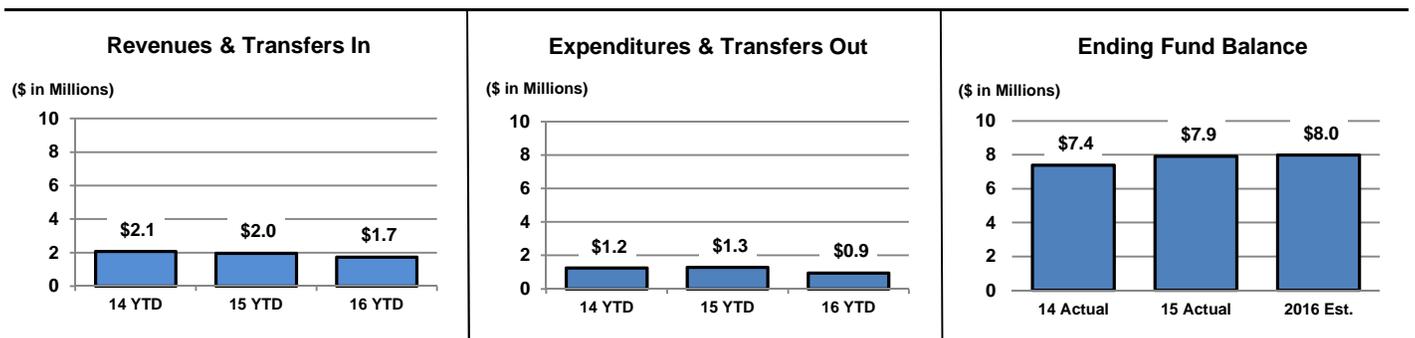


# Fleet Management

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 and 2016, a decrease in the cost of fuel has resulted in diminished expenditures for fuel as reflected in the commodities line below. These savings are passed along to operating departments through their monthly fleet charges.



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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	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	1,805,940	8,182,322	8,182,322	1,708,682	7,559,348	(622,974)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	134,050	346,755	346,755	-	206,543	(140,213)
Reimbursements	10,468	67,468	67,468	11,762	44,426	(23,042)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,950,458</b>	<b>8,596,546</b>	<b>8,596,546</b>	<b>1,720,444</b>	<b>7,810,316</b>	<b>(786,229)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 225,870	\$ 987,778	\$ 987,778	\$ 216,871	\$ 938,951	\$ (48,827)
Contractuals	179,181	615,518	615,518	136,500	570,402	(45,116)
Debt Service	-	-	-	-	-	-
Commodities	725,480	3,400,022	3,405,222	588,978	2,805,812	(599,410)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	157,364	5,078,768	5,073,568	-	3,406,845	(1,666,723)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,287,896</b>	<b>10,082,086</b>	<b>10,082,086</b>	<b>942,349</b>	<b>7,722,011</b>	<b>(2,360,076)</b>
<b>Net Change in Fund Balance</b>	<b>662,562</b>	<b>(1,485,541)</b>	<b>(1,485,541)</b>	<b>778,095</b>	<b>88,306</b>	<b>(3,146,305)</b>
<b>Actual Beginning Fund Balance</b>	<b>7,378,279</b>	<b>7,905,029</b>	<b>7,905,029</b>	<b>7,905,029</b>	<b>7,905,029</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 8,040,841</b>	<b>\$ 6,419,488</b>	<b>\$ 6,419,488</b>	<b>\$ 8,683,124</b>	<b>\$ 7,993,335</b>	<b>\$ (3,146,305)</b>

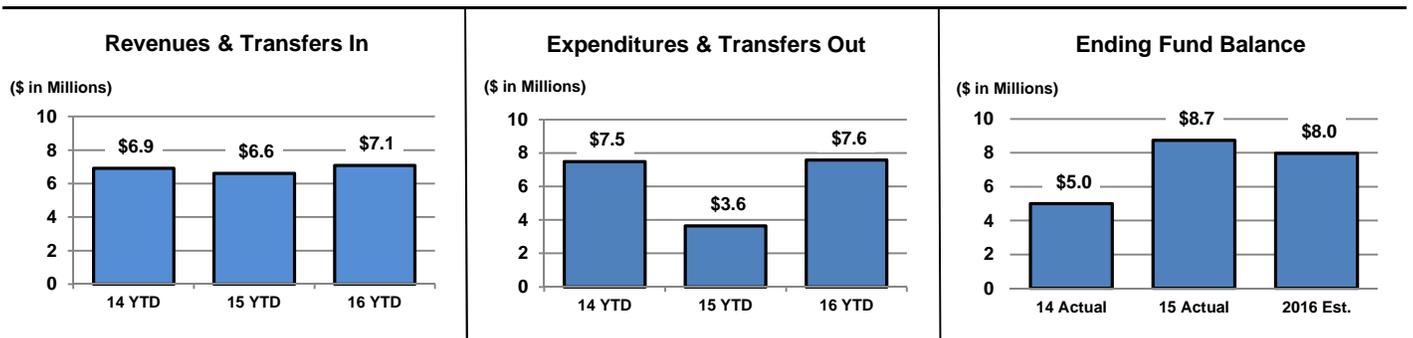


# Health/Dental Insurance Fund

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 through 2016.



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

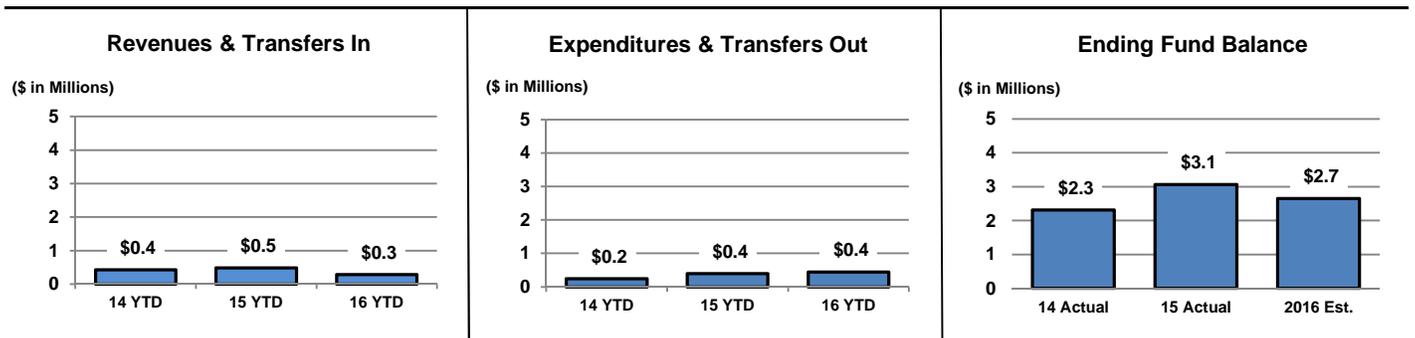
For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	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	6,602,219	33,267,050	33,267,050	7,071,826	30,681,457	(2,585,594)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	4,869	12,672	12,672
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	4,599	4,599
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>6,602,219</b>	<b>33,267,050</b>	<b>33,267,050</b>	<b>7,076,695</b>	<b>30,698,728</b>	<b>(2,568,323)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 29,129	\$ 204,144	\$ 204,144	\$ 45,640	\$ 197,879	\$ (6,265)
Contractuals	3,614,633	34,968,774	34,968,774	7,533,843	31,233,693	(3,735,080)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	25,274	25,274
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,643,762</b>	<b>35,172,918</b>	<b>35,172,918</b>	<b>7,579,483</b>	<b>31,456,847</b>	<b>(3,716,071)</b>
<b>Net Change in Fund Balance</b>	<b>2,958,457</b>	<b>(1,905,868)</b>	<b>(1,905,868)</b>	<b>(502,788)</b>	<b>(758,119)</b>	<b>(6,284,394)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,994,503</b>	<b>8,732,241</b>	<b>8,732,241</b>	<b>8,732,241</b>	<b>8,732,241</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 7,952,960</b>	<b>\$ 6,826,373</b>	<b>\$ 6,826,373</b>	<b>\$ 8,229,453</b>	<b>\$ 7,974,122</b>	<b>\$ (6,284,394)</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 claim



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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

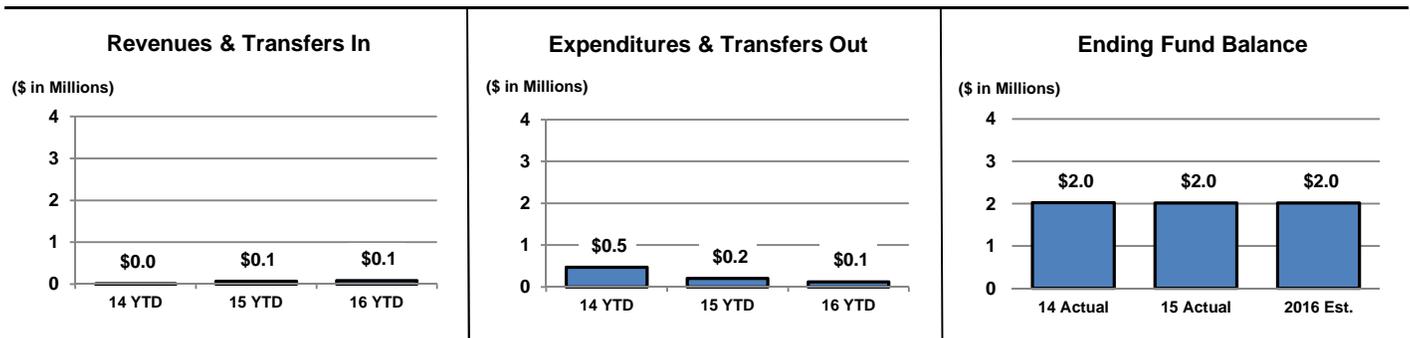
	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	481,637	1,023,348	1,023,348	262,418	1,049,672	26,324
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	147	26,553	26,553	18,994	33,194	6,641
Use of Money & Property	-	1,050	1,050	-	2,200	1,151
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>481,784</b>	<b>1,050,951</b>	<b>1,050,951</b>	<b>281,413</b>	<b>1,085,066</b>	<b>34,116</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 40,868	\$ 345,386	\$ 345,386	\$ 75,153	\$ 271,133	\$ (74,254)
Contractuals	351,044	1,702,626	1,702,626	365,175	1,222,537	(480,089)
Debt Service	-	-	-	-	-	-
Commodities	296	-	-	-	2,407	2,407
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>392,208</b>	<b>2,048,012</b>	<b>2,048,012</b>	<b>440,328</b>	<b>1,496,076</b>	<b>(551,937)</b>
<b>Net Change in Fund Balance</b>	<b>89,576</b>	<b>(997,062)</b>	<b>(997,062)</b>	<b>(158,915)</b>	<b>(411,009)</b>	<b>(517,821)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,312,483</b>	<b>3,064,910</b>	<b>3,064,910</b>	<b>3,064,910</b>	<b>3,064,910</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,402,059</b>	<b>\$ 2,067,848</b>	<b>\$ 2,067,848</b>	<b>\$ 2,905,995</b>	<b>\$ 2,653,901</b>	<b>\$ (517,821)</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. ums.



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

For the month ending March 31, 2016, with comparative actuals ending March 31, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of April 2016	Variance with Revised Budget Positive/Negative
	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	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	874	876	876
Reimbursements	65,609	74,291	74,291	82,927	272,678	198,388
Use of Money & Property	-	615	615	-	777	163
Transfers In & Other Proceeds	-	1,183,674	1,183,674	-	945,173	(238,501)
<b>Total Revenues &amp; Transfers In</b>	<b>65,609</b>	<b>1,258,579</b>	<b>1,258,579</b>	<b>83,802</b>	<b>1,219,505</b>	<b>(39,075)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 50,481	\$ 218,364	\$ 218,364	\$ 49,956	\$ 221,486	\$ 3,122
Contractuals	153,581	1,029,390	1,029,390	67,787	988,663	(40,727)
Debt Service	-	-	-	-	-	-
Commodities	1,260	15,000	15,000	2,146	9,355	(5,645)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>205,321</b>	<b>1,262,754</b>	<b>1,262,754</b>	<b>119,889</b>	<b>1,219,504</b>	<b>(43,250)</b>
<b>Net Change in Fund Balance</b>	<b>(139,712)</b>	<b>(4,175)</b>	<b>(4,175)</b>	<b>(36,088)</b>	<b>-</b>	<b>(82,324)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,023,800</b>	<b>2,013,418</b>	<b>2,013,418</b>	<b>2,013,418</b>	<b>2,013,418</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,884,088</b>	<b>\$ 2,009,243</b>	<b>\$ 2,009,243</b>	<b>\$ 1,977,330</b>	<b>\$ 2,013,418</b>	<b>\$ (82,324)</b>





# CAPITAL PROJECTS

# 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 \$7.9 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 \$6.8 million; of which \$6.6 million is committed and only \$119,444 remains available.
- **2010:** Active 2010 projects total \$0.5 million in budgeted funding, with \$0.4 million committed and \$153,224 available.
- **2011:** Budgeted funding for active 2011 projects totals \$12.3 million, with \$11.8 million committed and \$0.5 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 \$12.4 million in budgeted funding, with \$11.7 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:** Active projects in the 2013 CIP include \$23.1 million in project funding, of which \$19.8 million is committed and \$3.3 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:** Active projects remaining in the 2014 CIP includes \$30.3 million in project funding, of which \$19.5 million is committed and \$10.8 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 \$25.1 million in project funding, of which \$16.6 million is committed and \$8.5 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.
- **2016:** The 2016 CIP includes \$63.6 million in project funding, of which \$6.4 million is committed and \$57.2 million is available. Significant current projects include facilities projects such as repairing EMS Post 8 and constructing a new EMS Southeast Post and numerous road and bridge projects including Phase I of the Interchange at I-235& US-54.

## 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</b>							
Facility							
51999-234	Replace Shltr 3, LAP/Plum SCP	Cash	43,540	246,235	234,006	12,229	-
<b>Annual Total</b>			<b>43,540</b>	<b>246,235</b>	<b>234,006</b>	<b>12,229</b>	<b>-</b>
<b>2005</b>							
Facility							
57011-551	Operations Reserve	Special LST	-	7,778,639	-	7,778,639	-
93967-234	Space Planning for County Offices	Cash	350,000	234,250	133,863	100,387	-
<b>Annual Total</b>			<b>350,000</b>	<b>8,012,889</b>	<b>133,863</b>	<b>7,879,026</b>	<b>-</b>
<b>2006</b>							
Roads							
21763-231	R239 13th St N: 119-135th St N	LST	300,000	300,000	-	300,000	-
<b>Annual Total</b>			<b>300,000</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>-</b>
<b>2007</b>							
Roads							
21723-231	R308 Widen 159th St E US54-21St St N (D)	LST	-	250,000	-	250,000	-
<b>Annual Total</b>			<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>
<b>2008</b>							
Facility							
33976-234	Replace HVAC & Boilers-JRBR Design(Ph 2)	Cash	48,676	48,676	-	48,676	-
<b>Annual Total</b>			<b>48,676</b>	<b>48,676</b>	<b>-</b>	<b>48,676</b>	<b>-</b>

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2009</b>							
	<b>Facility</b>						
62999-234	Compliance with ADA-2009	Cash	278,350	278,350	275,544	2,806	-
	<b>Drainage</b>						
23968-234	D23 Levee Repairs Required-FEMA Accredit	Cash	4,000,000	4,000,000	3,983,363	16,638	-
	<b>Roads</b>						
21669-231	R274 Recond 183rd: 23rd - 39th St S ROW	LST	100,000	100,000	-	100,000	-
21671-231	R282 Widen Ridge K-96 to 53rd St N	LST	955,000	2,389,658	2,389,658	-	19,273
	<b>Annual Total</b>		<b>5,333,350</b>	<b>6,768,008</b>	<b>6,648,564</b>	<b>119,444</b>	<b>19,273</b>
<b>2010</b>							
	<b>Facility</b>						
62998-234	ADA Compliance-2010	Cash	378,363	378,365	274,582	103,783	-
	<b>Roads</b>						
21634-231	R299 135th W: Diagonal to Ross (D)	LST	150,000	150,000	100,559	49,441	4,590
	<b>Annual Total</b>		<b>528,363</b>	<b>528,365</b>	<b>375,141</b>	<b>153,224</b>	<b>4,590</b>
<b>2011</b>							
	<b>Facility</b>						
33971-234	Repair JRBR Concrete	Cash	-	75,100	13,209	61,892	-
52986-234	Improvements to NE Sedgwick County Park	Cash	115,750	115,750	55,340	60,410	10,465
62996-241	ADA Compliance Fire Dist 1 for 2011	Cash	48,247	48,247	28,555	19,692	-
62997-234	Compliance w Americans w Disabilities-11	Cash	625,172	625,172	582,267	42,905	2,120
11991-402	800MHz Radio Sys-Convert to Dig (C)	Bond	22,000,000	10,806,810	10,806,810	-	-
	<b>Roads</b>						
21615-231	R299 135th St W: Diagonal-Ross ROW/UR	LST	150,000	150,000	1,170	148,830	-
21616-231	R308 Widen 159th StE: KTA -21St N D/ROW	LST	435,500	435,500	258,016	177,484	-
21618-231	R329 Rail and Guardrail Improvements	LST	440,000	43,854	7,387	36,467	-
	<b>Annual Total</b>		<b>23,814,669</b>	<b>12,300,433</b>	<b>11,752,753</b>	<b>547,680</b>	<b>12,585</b>

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2012</b>							
<b>Facility</b>							
14971-234	Relocate Fire Station 36	Cash	2,240,519	2,059,732	1,789,429	270,303	-
52985-234	Relocate SCP Volleyball Court	Cash	35,000	35,000	-	35,000	-
62994-234	ADA Compliance - 2012	Cash	324,571	324,571	95,797	228,774	25
62995-241	ADA Compliance Fire Dist 1 for 2012	Cash	48,247	48,247	3,085	45,162	2,098
<b>Drainage</b>							
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Cash	-	145,000	136,290	8,710	-
<b>Roads</b>							
21591-231	R134 Utility Relocation&Right of Way-12	LST	200,000	250	250	-	-
21592-231	R175 reventive Maintenace-Selected Rds	LST	7,100,000	9,298,268	9,285,449	12,819	-
21593-231	R264 Improve Drainage Right of Way-12	LST	400,000	400,000	324,713	75,287	-
21596-231	R331 Traffic Control Maint & Const-2012	LST	320,000	125,957	125,957	-	-
21597-231	R332 Construction Inspect -Contract 2012	LST	100,000	-	-	-	-
<b>Annual Total</b>			<b>10,768,337</b>	<b>12,437,024</b>	<b>11,760,970</b>	<b>676,054</b>	<b>2,123</b>

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2013</b>							
<b>Facility</b>							
17975-234	Update master control adult detention	Cash	2,022,322	2,750,778	2,152,825	597,953	38,404
52983-234	Replace Maintenace Bldg- SC Park -2013	Cash	445,927	395,213	375,935	19,278	5,661
52984-234	Replace Center Rest Room -SCP	Cash	132,485	132,485	102,900	29,585	-
62993-234	ADA compliance - 2013	Cash	369,889	369,889	113,859	256,030	446
91947-234	Replace County Owned Parking Lots - 2013	Cash	248,062	248,062	6,903	241,159	5,133
<b>Drainage</b>							
23960-234	D27 West Branch Chishom Creek Drainage S	Cash	-	174,850	174,850	-	6,504
23963-234	D25 WVCFC System Major Maint & Repair	Cash	500,000	1,000,000	-	1,000,000	-
23962-403	D21 Imp Drainage SW of Haysville (ROW)	Bond	400,000	400,000	-	400,000	-
<b>Roads</b>							
21564-231	R175 Preventive Maintenance-13	LST	10,000,000	8,774,364	8,722,992	51,372	-
21565-231	R259 Recond 135th St W: K42-71st St S	LST	400,000	400,000	191,525	208,475	-
21566-231	R264 Improve Drainage County ROW 2013	LST	400,000	101,928	64,411	37,517	-
21567-231	R274 183rd St W: 23to 39th St S (ROW)	LST	100,000	200,000	-	200,000	-
21568-231	R308 Widen 159th St E: KTA to 21St N	LST	412,534	412,534	412,534	-	-
21571-231	R332 Contract Inspection - 2013	LST	100,000	100,000	-	100,000	-
21573-231	R335 Traffic Control Inventory	LST	150,000	150,000	142,805	7,195	-
21574-403	R259 Recond 135th St W: K42-71st St S	Bond	3,349,500	3,349,500	3,300,000	49,500	-
<b>Bridges</b>							
21542-231	B454, 23rd S btwn 311th W & 327th W	LST	37,500	37,500	37,500	-	-
21562-231	B469 93rd S: Meridian and Seneca (D)	LST	40,000	40,000	40,000	-	-
21578-231	B450 W 111th St S (C)	LST	49,000	49,000	35,462	13,538	-
21580-231	B455 11500 N 279th ST W (D)	LST	200,000	3,756,042	3,756,042	-	95,930
21583-231	B460 45th St N Broadway & Hydraulic (D)	LST	50,000	40,500	40,500	-	-
21584-231	B461 Bridge Inspect / Oncall Engineer 13	LST	100,000	92,739	52,675	40,064	-
21585-231	B464 Dsgn Off System Fed Fund Bldges -13	LST	100,000	100,000	99,750	250	5,100
<b>Annual Total</b>			<b>19,607,219</b>	<b>23,075,383</b>	<b>19,823,467</b>	<b>3,251,916</b>	<b>157,179</b>

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2014</b>							
	<b>Facility</b>						
93959-234	Primary Integration Remodel-COMCARE	Cash	170,900	170,900	170,900	-	44,780
93961-402	Acquire/Renovate IRS Building	Bond	13,855,000	12,293,744	6,388,723	5,905,021	88,628
	<b>Drainage</b>						
23959-403	D21 Phase I Imprv Draing SW of Haysville	Bond	300,000	1,884,000	-	1,884,000	-
	<b>Roads</b>						
21536-231	R330 Aviation Pathway-Derby to Wichita	LST	-	26,146	26,146	-	-
21547-231	R331 Traffic Control Maint & Constructio	LST	320,000	277,228	277,228	-	8,200
21548-231	R328 NW Bypass RoW Acquisition K-254 '14	LST	325,000	1,316,500	650,000	666,500	-
21549-231	R315 151st St W from 53rd St N to K-96	LST	300,000	300,000	-	300,000	-
21551-231	R299 135th W Diagonal to Ross (Clearwtr)	LST	500,000	1,000,000	583,784	416,217	-
21552-231	R264 Miscelaneous drainage projects	LST	400,000	400,000	397,759	2,241	-
21553-231	R175 Preventive maint. on selected roads	LST	9,000,000	8,925,711	8,171,747	753,964	-
21821-234	Replace Air Cond Chiller at PW Bldg.	Cash	113,195	113,195	85,713	27,482	-
	<b>Bridges</b>						
21535-231	B487 103rd St S btw 295th and 311th St W	LST	370,000	370,000	311,964	58,036	42,392
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	-
21539-231	B462 Ped Bridge Wichita VC Flood 2014	LST	-	150,000	147,903	2,097	5,916
21540-231	B461 Spc Bridge Inspec & Engineering2014	LST	100,000	113,383	113,383	-	-
21541-231	B464 Dsgn Off System Fed Fund Bldges -14	LST	100,000	151,000	151,000	-	19,249
21555-231	B474 on 135th St W btwn 21st & 29th St N	LST	90,000	1,297,705	931,918	365,787	16,645
21556-231	B465 on 87th St S btwn Hoover & Ridge	LST	140,300	140,300	116,178	24,122	-
21558-231	B456 on 103rd St W btwn 71st & 79th St	LST	750,000	972,674	968,882	3,792	-
21559-231	B454 on 23rd St S btwn 311th & 327th St	LST	212,960	212,960	-	212,960	-
	<b>Annual Total</b>		<b>27,097,355</b>	<b>30,303,445</b>	<b>19,539,226</b>	<b>10,764,219</b>	<b>225,810</b>

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2015</b>							
<b>Facility</b>							
13983-234	Outdoor Warning Device	Cash	100,000	100,000	94,379	5,621	-
31995-234	Crisis Community Center	Cash	-	284,339	226,914	57,425	7,873
62992-234	ADA Compliance - 2015	Cash	353,363	353,363	173,066	180,297	55,708
91939-234	Replace County Owned Parking Lots - 2015	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	249,179	2,068,821	15,073
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	192,296	115,485	175,746
<b>Roads</b>							
21516-231	R330 Aviation Pathway-Derby to Wichita	LST	1,345,500	1,345,500	246,719	1,098,781	-
21520-231	R134 Utility Relocate, Right of Way 2015	LST	200,000	200,000	11,318	188,682	-
21521-231	R175 Preventive Maintenance-15	LST	10,000,000	10,000,000	9,732,319	267,681	56,882
21522-231	R264 Improve Drainage County ROW 2015	LST	500,000	585,500	517,040	68,460	72,539
21523-231	R331 Traffic Control Maint & Const-2015	LST	320,000	541,174	454,254	86,920	-
21533-231	R340 ROW Acq on 53rd St N at Hydraulic	LST	300,000	300,000	157,505	142,495	-
21534-231	R326 S Area Pkwy System Prelim Study	LST	500,000	500,000	-	500,000	-
21818-234	PW Salt Storage Building - Construction	Cash	-	354,328	340,059	14,269	340,059
21819-234	PW Salt Storage Building	Cash	40,000	10,672	10,672	-	-
21555-403	Cessna Addition Street Improvements	Bond	-	195,973	182,768	13,205	-

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2015</b>							
	<b>Bridges</b>						
21517-231	B469 93rd St. N. btw Meridian & Seneca	LST	400,000	400,000	103,514	296,486	-
21518-231	B464 Dsgn Off System Fed Fund Bdrges -15	LST	100,000	100,000	69,000	31,000	-
21519-231	B461 Spc Bridge Inspec & Engineering2015	LST	100,000	100,000	4,847	95,153	-
21524-231	B486 Repairs on MacArthur at Lake Afton	LST	200,000	492,304	417,304	75,000	-
21525-231	B483 Redeck MacArthur over Big Ark River	LST	50,000	52,500	52,500	-	1,050
21526-231	B482 Redeck Hydraulic btw 69th & 77th N	LST	500,000	250,000	-	250,000	-
21527-231	B480 Redeck 61st N btw 279th & 295th W	LST	500,000	100,000	-	100,000	-
21528-231	B473 Broadway btw 117th and 125th St N	LST	93,000	93,000	79,429	13,571	6,354
21529-231	B471 53rd St N btw 231st and 247th St W	LST	70,000	70,000	51,200	18,800	-
21530-231	B468 143rd St E btw 63rd and 71st St S	LST	690,000	552,000	-	552,000	-
21531-231	B467 39th St S btw 327th and 343rd St W	LST	160,000	160,000	80,720	79,280	2,800
21532-231	B462 Bike/Ped Bridge/Repairs over WVCFC	LST	1,500,000	938,000	434,005	503,995	1,534
21563-403	B458 183rd St W btw 47th & 55th St S	LST	607,500	607,500	283,816	323,684	-
21564-403	B459 87th St S btw 295th & 311th St W	LST	507,500	507,500	183,306	324,194	-
21565-403	B460 45th St N btw Brdwy & Hydraulic	LST	609,000	609,000	480,783	128,217	-
21552-403	B469 93rd St N btw Meridian & Seneca	Bond	304,500	304,500	300,000	4,500	-
21566-403	B470 183rd St W btw Central & 13th St N	Bond	659,750	659,750	385,996	273,754	-
21567-403	B462 Bike/Ped Bridge/Repairs over WVCFC	Bond	8,430	570,430	562,000	8,430	-
21568-403	B468 143rd St E btw 63rd and 71st St S	Bond	2,070	140,070	101,000	39,070	-
21569-403	B480 Redeck 61st N btw 279th & 295th W	Bond	6,000	406,000	376,515	29,485	183,501
21570-403	B482 Redeck Hydraulic btw 69th & 77th N	Bond	3,750	253,750	-	253,750	-
		<b>Annual Total</b>	<b>21,400,676</b>	<b>25,125,466</b>	<b>16,587,302</b>	<b>8,538,164</b>	<b>919,120</b>

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2016</b>							
<b>Facility</b>							
11001-230	Outdoor Warning Device - 2016	Cash	100,000	100,000	-	100,000	-
12001-230	Repair EMS Post 8	Cash	210,800	401,884	-	401,884	-
12002-230	Construct New EMS SE Post	Cash	1,395,829	1,395,829	49,950	1,345,879	6,000
17001-230	Law Enforcement Training Center	Cash	2,650,000	2,650,000	-	2,650,000	-
33001-230	AdultFieldServices Video SurveillanceSys	Cash	49,274	49,274	13,749	35,525	6,875
62001-230	ADA Compliance - 2016	Cash	247,016	247,016	456	246,560	456
91001-230	Juv Det Security System/PC Replacement	Cash	129,318	129,318	112,745	16,573	25,345
91002-230	Replace Roofs County Owned Buildings-16	Cash	169,968	169,968	-	169,968	-
<b>Roads</b>							
21511-231	R342 Cold Mix & Gravel Rd Replacement-16	LST	1,250,000	1,250,000	-	1,250,000	-
21512-231	R334 Interchange at I-235 & US-54 Phase1	LST	40,012,823	40,012,823	-	40,012,823	-
21513-231	R331 Traffic Control Maint & Const-2016	LST	550,000	550,000	42,626	507,374	40,597
21514-231	R175 Preventive Maintenance-16	LST	9,250,000	9,250,000	3,364,669	5,885,331	224,796
21515-231	R134 Utility relocate, Right of WAy 2016	LST	200,000	200,000	27,772	172,228	27,772
21001-230	Roads and Bridges Funds	Cash	105,000	105,000	-	105,000	-
21002-230	R264 Improve Drainage County ROW 2016	Cash	500,000	500,000	-	500,000	-
21003-230	R338 93rd St. N. from Meridian to Seneca	Cash	600,000	600,000	-	600,000	-
21010-230	R328 NW Bypass RoW Acquisition K-254 '16	Cash	661,000	661,000	325,000	336,000	325,000

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2016</b>							
<b>Bridges</b>							
21503-231	B491 71st St. S. btw Webb & Greenwich	LST	100,000	100,000	-	100,000	-
21504-231	B490 143rd St. E. btw Harry & Pawnee	LST	50,000	50,000	-	50,000	-
21505-231	B489 Hydraulic btw 111th & 119th St. S.	LST	200,000	200,000	-	200,000	-
21506-231	B479 Pawnee btw 143rd & 159th St. E.	LST	803,919	803,919	-	803,919	-
21507-231	B478 Pawnee btw 127th & 143rd St. E.	LST	803,919	803,919	-	803,919	-
21508-231	B477 Clifton btw 55th & 63rd St. S.	LST	400,000	400,000	-	400,000	-
21509-231	B464 Dsgn Off System Fed Fund Bridges-16	LST	120,000	120,000	-	120,000	-
21510-231	B461 Spc Bridge Inspec & Engineering2016	LST	100,000	100,000	-	100,000	-
21004-230	B466 71st St. S. btw 247th & 263rd St. W	Cash	300,000	300,000	270,689	29,311	-
21005-230	B472 295th St. W. btw 45th & 53rd St. N.	Cash	40,000	40,000	-	40,000	-
21006-230	B475 295th St. W. btw 93rd & 101st St. N	Cash	60,000	60,000	-	60,000	-
21007-230	B476 95th St. S. btw 151st & 167th St. W	Cash	60,000	60,000	-	60,000	-
21008-230	B481 Redeck 151st W btw 77th & 85th N	Cash	300,000	300,000	273,837	26,163	-
21009-230	B483 Redeck MacArthur over Big Ark River	Cash	1,000,000	2,033,877	1,918,752	115,125	518,868
<b>Annual Total</b>			<b>62,418,866</b>	<b>63,643,827</b>	<b>6,400,244</b>	<b>57,243,583</b>	<b>1,175,708</b>
<b>Total All Years</b>			<b>171,711,051</b>	<b>183,039,752</b>	<b>93,255,536</b>	<b>89,784,215</b>	<b>2,516,389</b>

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
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**Total by Fund**

Sales Tx Road/Bridge	LST	106,816,955	114,360,339	54,829,985	59,530,354	651,620
Fire Dist Spec Equip	Cash	96,494	96,494	31,640	64,854	2,098
Bldg & Equipment	Bond	36,420,521	23,666,075	17,387,830	6,278,246	264,375
Str Bdge & Oth Const	Bond	5,034,000	8,163,973	5,208,279	2,955,694	183,501
Str Bdge & Oth Const	LST	1,724,000	1,724,000	947,905	776,095	-
Arena Construction	Special LST	-	7,778,639	-	7,778,639	-
Capital Improvements	Cash	21,619,081	27,250,232	14,849,899	12,400,334	1,414,796
<b>Total All Funds</b>		<b>\$171,711,051</b>	<b>\$183,039,752</b>	<b>\$93,255,536</b>	<b>\$89,784,215</b>	<b>\$2,516,389</b>

**Total by Project Type**

Bridges		13,799,098	20,449,821	13,278,368	7,171,453	899,340
Drainage		5,200,000	7,603,850	4,294,503	3,309,347	6,504
Facility		49,856,901	48,333,519	24,750,144	23,583,375	490,836
Roads		102,855,052	106,652,562	50,932,522	55,720,040	1,119,708
<b>Total All Project Types</b>		<b>\$171,711,051</b>	<b>\$183,039,752</b>	<b>\$93,255,536</b>	<b>\$89,784,215</b>	<b>\$2,516,389</b>



# FUND STATEMENTS

# Fund Statements

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

Highlights of the government-wide financial statements as of and for the period ending March 31, 2016 are as follows:

- Total assets of the County exceeded liabilities by \$555.2 million, representing net position. Of this amount, \$7.2 million consists of unrestricted net position that may be used to meet ongoing obligations to citizens and creditors.
- The largest portion of the County's net position (84.1%) consists of its investment in capital assets (e.g., land, buildings, machinery and equipment net of depreciation), less any outstanding debt used to acquire those assets. Although the County's investment in capital assets is reported net of related debt, it is important to remember that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- Program expenses exceeded revenues by \$48.3 million, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program revenues under expenses is offset by general revenues and transfers of \$96.5 million, resulting in a \$48.2 million, or 9.5%, increase in net position since the first of the year.

## Combined Financial Statements

**Governmental funds** are generally used to account for tax-supported activities. The focus of the County's combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 58 and 59) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 60 and 61) for the General Fund, Federal/State Assistance Fund, Public Building Commission, Debt Service Fund and the Debt Proceeds Fund. These funds are considered major funds or are of particular interest. Information regarding the County's remaining governmental funds is combined into a single aggregated column and reported as other non-major governmental funds. Individual fund data for each of the other non-major governmental funds is presented in the form of Combining Financial Statements which may be found on pages 64-83 of this report.

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

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

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending March 31, 2016 are as follows:

- Fund balances for the governmental funds totaled \$267.7 million, an increase of \$48.9 million since

the end of 2015. The following table depicts the financial position at March 31 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund	March 31, 2016 Fund Balance	Change in Fund Balance
General	\$ 92,958,305	\$ 27,948,715
Fed/State Assistance	20,878,305	482,046
Public Building Commission	33,768,257	(8,136,886)
Debt Service	8,977,334	5,866,801
Debt Proceeds	44,418,604	(456,120)
Other	66,719,647	23,220,364
<b>Totals</b>	<b>\$ 267,720,452</b>	<b>\$ 48,924,920</b>

- Governmental funds revenues were \$123.8 million for the period ending March 31, 2016, a decrease of \$0.8 million compared to 2015. Property tax revenue was up \$1.2 million from the same time period last year. Intergovernmental revenues decreased \$1.5 million. Charges for services decreased \$1.4 million from 2015 to 2016. Investment income was up \$0.4 million for 2016.
- Governmental funds expenditures were \$75.3 million as of March 31, 2016, a decrease of \$9.2 million from the same period last year. Capital outlay expenditures were down \$1.9 million from last year. Economic development expenditures were up \$3.7 million from last year. Public safety expenditures decreased \$2.0 million and cultural and recreation expenses decreased \$5.4 million from last year. Debt service expenses increased \$1.2 million from last year. General government expenditures decreased \$3.2 million from 2015 to 2016.
- The unrestricted fund balances of the governmental funds totaled \$114.9 million, which is available for meeting current budget obligations and spending at the government’s discretion.
- Fund balance of the Public Building Commission (PBC) fund totaled \$33.8 million, a decrease of \$8.1 million since the end of 2015. The PBC fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- Fund balance of the Debt Service Fund totaled \$9.0 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 \$44.4 million, a decrease of \$0.5 million since the end of 2015.
- Net position of the Arena Fund (the County’s only Enterprise Fund) totaled nearly \$164.0 million at March 31. It is important to note that net position totaling \$158.7 million are currently restricted since they represent capital assets (\$151.8 million) and restrictions for capital improvements and operations (\$6.9 million). The \$6.9 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 \$35.7 million. Of this amount, \$15.1 million is invested in capital assets and \$20.6 million represents unrestricted net position.



# SEDGWICK COUNTY, KANSAS

## Statement of Net Position

March 31, 2016

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash, including investments	\$ 213,068,181	\$ 4,939,783	\$ 218,007,964
Receivables, net	99,941,303	375,000	100,316,303
Due from other agencies	4,338,587	-	4,338,587
Inventories, at cost	715,336	-	715,336
Prepaid items	2,488,609	-	2,488,609
Restricted assets:			
Cash, including investments	69,386,600	6,870,093	76,256,693
Capital assets:			
Land and construction in progress	69,774,620	13,038,358	82,812,978
Other capital assets, net of depreciation	376,597,081	138,751,846	515,348,927
<b>Total assets</b>	<b>836,310,317</b>	<b>163,975,080</b>	<b>1,000,285,397</b>
<b>Deferred Outflows of Resources</b>			
Deferred refunding	739,098	-	739,098
Deferred outflows-pensions	11,088,775	-	11,088,775
<b>Total deferred outflows of resources</b>	<b>11,827,873</b>	<b>-</b>	<b>11,827,873</b>
<b>Liabilities</b>			
Accounts payable and other current liabilities	1,669,671	-	1,669,671
Accrued interest payable	1,446,597	-	1,446,597
Unearned revenue	10,739,733	-	10,739,733
Noncurrent liabilities:			
Due within one year	22,848,546	-	22,848,546
Due in more than one year	353,129,869	-	353,129,869
<b>Total liabilities</b>	<b>389,834,416</b>	<b>-</b>	<b>389,834,416</b>
<b>Deferred Inflows of Resources</b>			
Deferred property tax receivable	57,239,190	-	57,239,190
Deferred inflows-pensions	9,809,528	-	9,809,528
<b>Total deferred inflows of resources</b>	<b>67,048,718</b>	<b>-</b>	<b>67,048,718</b>
<b>Net Position</b>			
Net investment in capital assets	314,928,880	-	314,928,880
Invested in capital assets	-	151,790,204	151,790,204
Restricted for:			
Capital improvements	13,968,603	-	13,968,603
Capital improvements and operations	-	6,870,093	6,870,093
Debt service	13,374,610	-	13,374,610
Federal/State assistance	13,997,053	-	13,997,053
Economic development	7,101,669	-	7,101,669
Equipment and technology improvements	1,013,063	-	1,013,063
Fire protection	8,566,657	-	8,566,657
Court operations	3,172,532	-	3,172,532
Other purposes	13,239,688	-	13,239,688
Unrestricted	1,892,301	5,314,783	7,207,084
<b>Total net position</b>	<b>\$ 391,255,056</b>	<b>\$ 163,975,080</b>	<b>\$ 555,230,136</b>



# SEDGWICK COUNTY, KANSAS

## Statement of Activities

For the Three Months Ended March 31, 2016

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 10,913,108	\$ 3,609,340	\$ 410,326	\$ -
Public safety	32,850,837	2,451,811	4,716,114	-
Public works	5,229,402	747,895	1,092,016	542,606
Health and welfare	11,933,008	5,255,528	4,164,906	-
Culture and recreation	3,252,093	42,574	-	-
Economic development	4,033,421	120,418	273,121	-
Interest on long-term debt	2,161,974	-	-	-
Total governmental activities	70,373,843	12,227,566	10,656,483	542,606
Business-type activities:				
Arena	1,350,969	2,959	-	-
Total business-type activities	1,350,969	2,959	-	-
Total primary government	\$ 71,724,812	\$ 12,230,525	\$ 10,656,483	\$ 542,606

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

Total general revenue

Change in net position

Net position, beginning of year

Net position, end of period



Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (6,893,442)	\$ -	\$ (6,893,442)
(25,682,912)	-	(25,682,912)
(2,846,885)	-	(2,846,885)
(2,512,574)	-	(2,512,574)
(3,209,519)	-	(3,209,519)
(3,639,882)	-	(3,639,882)
(2,161,974)	-	(2,161,974)
<u>(46,947,188)</u>	<u>-</u>	<u>(46,947,188)</u>
-	(1,348,010)	(1,348,010)
-	(1,348,010)	(1,348,010)
<u>\$ (46,947,188)</u>	<u>\$ (1,348,010)</u>	<u>\$ (48,295,198)</u>
85,674,653	-	85,674,653
7,401,181	-	7,401,181
818,258	-	818,258
2,557,724	-	2,557,724
-	-	-
<u>96,451,816</u>	<u>-</u>	<u>96,451,816</u>
49,504,628	(1,348,010)	48,156,618
<u>341,750,428</u>	<u>165,323,090</u>	<u>507,073,518</u>
<u>\$ 391,255,056</u>	<u>\$ 163,975,080</u>	<u>\$ 555,230,136</u>



**SEDGWICK COUNTY, KANSAS**

*Balance Sheet*

**Governmental Funds**

**March 31, 2016**

*(with comparative totals for March 31, 2015)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
<b>Assets:</b>			
Cash, including investments	\$ 80,938,168	\$ 21,079,325	\$ 270,183
Restricted investment	-	-	33,498,074
Advance receivable	5,794,511	-	-
Due from other funds	-	-	-
Due from other agencies	10,320	-	-
Accounts receivable	406,442	784,001	-
Property tax receivable	38,675,821	-	-
Sales tax receivable	2,597,389	-	-
Interest receivable	673,783	-	-
Prepaid items	2,488,609	-	-
Lease receivable	936,044	-	27,681,274
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	128,052	-
<b>Total assets</b>	<b>\$ 132,521,087</b>	<b>\$ 21,991,378</b>	<b>\$ 61,449,531</b>
<b>Liabilities:</b>			
Accounts payable	\$ 886,961	\$ 431,879	\$ -
Unearned revenue	-	-	10,739,733
Due to other funds	-	-	-
Advance payable	-	-	-
<b>Total liabilities</b>	<b>886,961</b>	<b>431,879</b>	<b>10,739,733</b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax receivable	38,675,821	-	-
Unavailable revenue - accounts receivable	-	681,194	-
Deferred lease receivable	-	-	16,941,541
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<b>38,675,821</b>	<b>681,194</b>	<b>16,941,541</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	-	128,052	-
Advance receivable	5,794,511	-	-
Note receivable	936,044	-	-
Prepaid items	2,488,609	-	-
<b>Restricted:</b>			
General Government	-	-	-
Debt Service	-	-	270,183
Public Safety	-	2,847,143	-
Public Works	-	-	-
Health and Welfare	-	10,157,608	-
Culture and Recreation	-	-	-
Economic Development	-	1,410,952	33,498,074
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	-	697,129	-
Capital Outlay	-	-	-
<b>Assigned:</b>			
General Government	4,618,348	-	-
Public Safety	-	699,583	-
Public Works	-	-	-
Health and Welfare	-	4,937,838	-
Capital Outlay	-	-	-
Unassigned	79,120,793	-	-
<b>Total fund balance</b>	<b>92,958,305</b>	<b>20,878,305</b>	<b>33,768,257</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 132,521,087</b>	<b>\$ 21,991,378</b>	<b>\$ 61,449,531</b>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2016	2015
\$ 8,977,334	\$ 7,558,808	\$ 70,660,460	\$ 189,484,278	\$ 180,481,003
-	35,888,526	-	69,386,600	87,752,298
-	-	-	5,794,511	6,003,839
-	971,270	-	971,270	5,995,748
-	-	53,267	63,587	73,628
-	-	1,020,453	2,210,896	5,036,096
4,637,286	-	13,926,083	57,239,190	58,068,590
-	-	2,597,389	5,194,778	4,828,942
-	-	-	673,783	537,758
-	-	-	2,488,609	2,569,773
-	-	-	28,617,318	6,046,062
4,154,401	-	-	4,154,401	5,121,765
1,850,937	-	-	1,850,937	1,884,596
-	-	457,083	585,135	591,287
<b>\$ 19,619,958</b>	<b>\$ 44,418,604</b>	<b>\$ 88,714,735</b>	<b>\$ 368,715,293</b>	<b>\$ 364,991,385</b>
\$ -	\$ -	\$ 229,504	\$ 1,548,344	\$ 1,621,371
-	-	-	10,739,733	-
-	-	971,270	971,270	5,995,748
-	-	5,794,511	5,794,511	6,003,839
-	-	6,995,285	19,053,858	13,620,958
4,637,286	-	13,926,083	57,239,190	58,068,590
-	-	1,073,720	1,754,914	4,498,293
-	-	-	16,941,541	5,110,018
6,005,338	-	-	6,005,338	7,006,361
<b>10,642,624</b>	<b>-</b>	<b>14,999,803</b>	<b>81,940,983</b>	<b>74,683,262</b>
-	-	457,083	585,135	591,287
-	-	-	5,794,511	6,003,839
-	-	-	936,044	936,044
-	-	-	2,488,609	2,569,773
-	-	1,613,645	1,613,645	1,302,813
8,977,334	35,888,526	25,790	45,161,833	49,658,271
-	-	13,862,572	16,709,715	18,115,772
-	-	5,445,742	5,445,742	6,217,655
-	-	2,528,275	12,685,883	13,606,258
-	-	45,221	45,221	43,742
-	-	1,986,135	36,895,161	50,519,869
-	8,530,078	15,927,551	24,457,629	26,201,115
-	-	4,941,298	5,638,427	4,055,332
-	-	12,453,988	12,453,988	6,080,851
-	-	-	4,618,348	3,270,605
-	-	27,923	727,506	138,380
-	-	296,925	296,925	311,431
-	-	-	4,937,838	4,706,627
-	-	8,086,973	8,086,973	8,457,543
-	-	(979,474)	78,141,319	73,899,958
<b>8,977,334</b>	<b>44,418,604</b>	<b>66,719,647</b>	<b>267,720,452</b>	<b>276,687,165</b>
<b>\$ 19,619,958</b>	<b>\$ 44,418,604</b>	<b>\$ 88,714,735</b>	<b>\$ 368,715,293</b>	<b>\$ 364,991,385</b>



## SEDGWICK COUNTY, KANSAS

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

For the Three Months Ended March 31, 2016

(with comparative totals for the three months ended March 31, 2015)

	General Fund	Federal/State Assistance Fund	Public Building Commission
<b>Revenues</b>			
Property taxes	\$ 58,075,246	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	4,099,982	-	-
Special assessments	-	-	-
Other taxes	64,306	4,615	-
Intergovernmental	735,156	7,448,961	-
Charges for services	3,865,430	4,941,146	354,167
Uses of money and property	2,322,726	3,852	25,040
Fines and forfeits	6,552	13,287	-
Licenses and permits	7,323	-	-
Other	612,667	87,567	100,307
<b>Total revenues</b>	<u>69,789,388</u>	<u>12,499,428</u>	<u>479,514</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	7,691,672	-	-
Public safety	19,578,141	2,342,998	-
Public works	408,546	-	-
Health and welfare	1,884,909	9,237,906	-
Cultural and recreation	2,553,828	-	-
Economic development	1,370,609	436,478	6,209,239
<b>Debt service:</b>			
Principal	-	-	1,370,000
Interest and fiscal charges	-	-	1,037,161
Debt issuance costs	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>33,487,705</u>	<u>12,017,382</u>	<u>8,616,400</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>36,301,683</u>	<u>482,046</u>	<u>(8,136,886)</u>
<b>Other financing sources (uses)</b>			
Transfers from other funds	-	-	-
Transfers to other funds	(8,352,968)	-	-
Proceeds from capital lease	-	-	-
<b>Total other financing sources (uses)</b>	<u>(8,352,968)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	27,948,715	482,046	(8,136,886)
<b>Fund balances, beginning of year</b>	<u>65,009,590</u>	<u>20,396,259</u>	<u>41,905,143</u>
<b>Fund balances, end of period</b>	<u>\$ 92,958,305</u>	<u>\$ 20,878,305</u>	<u>\$ 33,768,257</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2016	2015
\$ 7,032,092	\$ -	\$ 20,567,315	\$ 85,674,653	\$ 84,506,386
-	-	729,536	729,536	654,032
-	-	3,301,199	7,401,181	6,950,313
542,606	-	-	542,606	589,473
-	-	19,801	88,722	86,125
-	-	2,720,310	10,904,427	12,413,749
316,707	-	5,555,109	15,032,559	16,403,063
-	205,938	168	2,557,724	2,196,909
-	-	-	19,839	84,991
-	-	1,426	8,749	9,036
-	-	84,015	884,556	782,069
<u>7,891,405</u>	<u>205,938</u>	<u>32,978,879</u>	<u>123,844,552</u>	<u>124,676,146</u>
-	-	1,143,718	8,835,390	12,010,077
-	-	9,530,747	31,451,886	33,405,352
-	-	2,390,582	2,799,128	2,860,789
-	-	1,203,572	12,326,387	13,880,530
-	-	22	2,553,850	7,960,213
-	-	1,944,629	9,960,955	6,297,868
-	-	93,128	1,463,128	1,395,263
2,423,996	590,761	8,887	4,060,805	2,917,565
-	600	-	600	-
-	-	1,858,695	1,858,695	3,762,322
<u>2,423,996</u>	<u>591,361</u>	<u>18,173,980</u>	<u>75,310,824</u>	<u>84,489,979</u>
<u>5,467,409</u>	<u>(385,423)</u>	<u>14,804,899</u>	<u>48,533,728</u>	<u>40,186,167</u>
399,392	-	9,531,109	9,930,501	3,164,477
-	(70,697)	(1,506,836)	(9,930,501)	(3,164,477)
-	-	391,192	391,192	-
<u>399,392</u>	<u>(70,697)</u>	<u>8,415,465</u>	<u>391,192</u>	<u>-</u>
5,866,801	(456,120)	23,220,364	48,924,920	40,186,167
<u>3,110,533</u>	<u>44,874,724</u>	<u>43,499,283</u>	<u>218,795,532</u>	<u>236,500,998</u>
<u>\$ 8,977,334</u>	<u>\$ 44,418,604</u>	<u>\$ 66,719,647</u>	<u>\$ 267,720,452</u>	<u>\$ 276,687,165</u>



# SEDGWICK COUNTY, KANSAS

## Statement of Net Position Proprietary Funds March 31, 2016

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b>Assets</b>		
<b>Current assets:</b>		
Cash, including investments	\$ 4,939,783	\$ 23,583,903
Accounts receivable	375,000	-
Inventories, at cost	-	130,201
<b>Restricted assets:</b>		
Cash, including investments	6,870,093	-
<b>Total current assets</b>	<b>12,184,876</b>	<b>23,714,104</b>
<b>Noncurrent assets:</b>		
<b>Capital assets:</b>		
Land	13,038,358	40,580
Buildings and improvements	163,412,740	8,319,354
Machinery and equipment	6,244,998	31,386,521
Construction in progress	895,000	-
Less accumulated depreciation	(31,800,892)	(24,645,361)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>151,790,204</b>	<b>15,101,094</b>
<b>Total assets</b>	<b>\$ 163,975,080</b>	<b>\$ 38,815,198</b>
<b>Liabilities</b>		
<b>Current liabilities:</b>		
Accounts payable	\$ -	\$ 121,327
Estimated claims costs payable	-	2,754,100
<b>Total current liabilities</b>	<b>-</b>	<b>2,875,427</b>
<b>Noncurrent liabilities:</b>		
Estimated claims costs payable	-	228,000
<b>Total liabilities</b>	<b>-</b>	<b>3,103,427</b>
<b>Net position</b>		
Investment in capital assets	151,790,204	15,101,094
Restricted for capital improvements and operations	6,870,093	-
Unrestricted	5,314,783	20,610,677
<b>Total net position</b>	<b>163,975,080</b>	<b>35,711,771</b>
<b>Total liabilities and net position</b>	<b>\$ 163,975,080</b>	<b>\$ 38,815,198</b>



# SEDGWICK COUNTY, KANSAS

## Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Three Months Ended March 31, 2016

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b>Operating revenues:</b>		
Charges for services	\$ -	\$ 9,042,926
Other revenue	2,959	119,426
Total operating revenues	2,959	9,162,352
<b>Operating expenses:</b>		
Salaries and benefits	-	360,588
Contractual services	243,000	566,359
Utilities	-	18,036
Supplies and fuel	-	475,886
Administrative charges	-	42,828
Depreciation expense	1,107,969	716,814
Claims expense	-	7,551,861
Other expense	-	-
Total operating expenses	1,350,969	9,732,372
<b>Operating income (loss)</b>	(1,348,010)	(570,020)
<b>Nonoperating revenues:</b>		
Gain (loss) on sale of assets	-	-
Total nonoperating revenues	-	-
<b>Income (loss) before transfers</b>	(1,348,010)	(570,020)
<b>Transfers:</b>		
Transfers from other funds	-	-
<b>Change in net position</b>	(1,348,010)	(570,020)
<b>Net position, beginning of year</b>	165,323,090	36,281,791
<b>Net position, end of period</b>	\$ 163,975,080	\$ 35,711,771



# SEDGWICK COUNTY, KANSAS

## Combining Balance Sheet Nonmajor Governmental Funds March 31, 2016

(with comparative totals for March 31, 2015)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2016	2015
<b>Assets</b>					
Cash, including investments	\$ 30,896,678	\$ 25,790	\$ 39,737,992	\$ 70,660,460	\$ 68,145,632
Due from other agencies	1,381	-	51,886	53,267	63,308
Accounts receivable	1,020,453	-	-	1,020,453	3,457,235
Property tax receivable	13,926,083	-	-	13,926,083	14,073,081
Sales tax receivable	-	-	2,597,389	2,597,389	2,414,471
Inventories, at cost	457,083	-	-	457,083	504,003
<b>Total assets</b>	<b>\$ 46,301,678</b>	<b>\$ 25,790</b>	<b>\$ 42,387,267</b>	<b>\$ 88,714,735</b>	<b>\$ 88,657,730</b>
<b>Liabilities:</b>					
Accounts payable	\$ 148,942	\$ -	\$ 80,562	\$ 229,504	\$ 364,024
Due to other funds	-	-	971,270	971,270	5,995,748
Advance payable	-	-	5,794,511	5,794,511	6,003,839
<b>Total liabilities</b>	<b>148,942</b>	<b>-</b>	<b>6,846,343</b>	<b>6,995,285</b>	<b>12,363,611</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax receivable	13,926,083	-	-	13,926,083	14,073,081
Unavailable revenue - accounts receivable	1,021,834	-	51,886	1,073,720	3,520,543
<b>Total deferred inflows of resources</b>	<b>14,947,917</b>	<b>-</b>	<b>51,886</b>	<b>14,999,803</b>	<b>17,593,624</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	457,083	-	-	457,083	504,003
<b>Restricted:</b>					
General Government	1,613,645	-	-	1,613,645	1,302,813
Debt Service	-	25,790	-	25,790	25,790
Public Safety	13,862,572	-	-	13,862,572	13,722,539
Public Works	5,445,742	-	-	5,445,742	6,217,655
Health and Welfare	2,528,275	-	-	2,528,275	2,549,431
Culture and Recreation	45,221	-	-	45,221	43,742
Economic Development	1,986,135	-	-	1,986,135	1,932,359
Capital Outlay	-	-	15,927,551	15,927,551	19,492,754
<b>Committed:</b>					
Public Safety	4,941,298	-	-	4,941,298	4,055,332
Capital Outlay	-	-	12,453,988	12,453,988	6,080,851
<b>Assigned:</b>					
Public Works	296,925	-	-	296,925	311,431
Public Safety	27,923	-	-	27,923	-
Capital Outlay	-	-	8,086,973	8,086,973	8,457,543
Unassigned	-	-	(979,474)	(979,474)	(5,995,748)
<b>Total fund balance</b>	<b>31,204,819</b>	<b>25,790</b>	<b>35,489,038</b>	<b>66,719,647</b>	<b>58,700,495</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 46,301,678</b>	<b>\$ 25,790</b>	<b>\$ 42,387,267</b>	<b>\$ 88,714,735</b>	<b>\$ 88,657,730</b>





# SEDGWICK COUNTY, KANSAS

## Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds March 31, 2016 (with comparative totals for March 31, 2015)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Assets</b>				
Cash, including investments	\$ 1,986,135	\$ 1,458,432	\$ 5,009,155	\$ 1,059,236
Due from other agencies	-	-	-	-
Accounts receivable	-	-	1,020,453	-
Property tax receivable	2,612,245	1,017,519	1,046,385	971,918
Inventories, at cost	-	-	457,083	-
<b>Total assets</b>	<b>\$ 4,598,380</b>	<b>\$ 2,475,951</b>	<b>\$ 7,533,076</b>	<b>\$ 2,031,154</b>
<b>Liabilities:</b>				
Accounts payable	-	3,580	39,934	2,158
<b>Total liabilities</b>	<b>-</b>	<b>3,580</b>	<b>39,934</b>	<b>2,158</b>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax receivable	2,612,245	1,017,519	1,046,385	971,918
Unavailable revenue - accounts receivable	-	-	1,020,453	-
<b>Total deferred inflows of resources</b>	<b>2,612,245</b>	<b>1,017,519</b>	<b>2,066,838</b>	<b>971,918</b>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	-	-	457,083	-
<b>Restricted:</b>				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,454,852	-	1,057,078
Culture and Recreation	-	-	-	-
Economic Development	1,986,135	-	-	-
<b>Committed:</b>				
Public Safety	-	-	4,941,298	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	27,923	-
<b>Total fund balance</b>	<b>1,986,135</b>	<b>1,454,852</b>	<b>5,426,304</b>	<b>1,057,078</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 4,598,380</b>	<b>\$ 2,475,951</b>	<b>\$ 7,533,076</b>	<b>\$ 2,031,154</b>



<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>
\$ 3,511,071	\$ 362,494	\$ 1,872,649	\$ 45,221	\$ 2,136,118	\$ 3,033,166
1,381	-	-	-	-	-
-	-	-	-	-	-
1,961,423	153,208	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,473,875</u>	<u>\$ 515,702</u>	<u>\$ 1,872,649</u>	<u>\$ 45,221</u>	<u>\$ 2,136,118</u>	<u>\$ 3,033,166</u>
1,733	1,474	340	-	28,727	25,855
<u>1,733</u>	<u>1,474</u>	<u>340</u>	<u>-</u>	<u>28,727</u>	<u>25,855</u>
1,961,423	153,208	-	-	-	-
1,381	-	-	-	-	-
<u>1,962,804</u>	<u>153,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,107,391	3,007,311
3,507,183	133,836	1,804,723	-	-	-
-	-	-	-	-	-
-	-	-	45,221	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,155	227,184	67,586	-	-	-
-	-	-	-	-	-
<u>3,509,338</u>	<u>361,020</u>	<u>1,872,309</u>	<u>45,221</u>	<u>2,107,391</u>	<u>3,007,311</u>
<u>\$ 5,473,875</u>	<u>\$ 515,702</u>	<u>\$ 1,872,649</u>	<u>\$ 45,221</u>	<u>\$ 2,136,118</u>	<u>\$ 3,033,166</u>

(Continued)

# SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet (continued)**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**March 31, 2016**  
*(with comparative totals for March 31, 2015)*

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Assets</b>				
Cash, including investments	\$ 16,345	\$ 425,453	\$ 148,876	\$ 32,382
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
<b>Total assets</b>	<b>\$ 16,345</b>	<b>\$ 425,453</b>	<b>\$ 148,876</b>	<b>\$ 32,382</b>
<b>Liabilities:</b>				
Accounts payable	-	17,408	-	45
<b>Total liabilities</b>	<b>-</b>	<b>17,408</b>	<b>-</b>	<b>45</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	-	408,045	-	-
Public Safety	-	-	148,876	32,337
Public Works	-	-	-	-
Health and Welfare	16,345	-	-	-
Culture and Recreation	-	-	-	-
Economic Development	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	-	-
<b>Total fund balance</b>	<b>16,345</b>	<b>408,045</b>	<b>148,876</b>	<b>32,337</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 16,345</b>	<b>\$ 425,453</b>	<b>\$ 148,876</b>	<b>\$ 32,382</b>



Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2016	2015
\$ 1,024,253	\$ 8,560,011	\$ 23,144	\$ 192,537	\$ 30,896,678	\$ 30,320,349
-	-	-	-	1,381	1,740
-	-	-	-	1,020,453	3,457,235
-	6,163,385	-	-	13,926,083	14,073,081
-	-	-	-	457,083	504,003
<u>\$ 1,024,253</u>	<u>\$ 14,723,396</u>	<u>\$ 23,144</u>	<u>\$ 192,537</u>	<u>\$ 46,301,678</u>	<u>\$ 48,356,408</u>
11,190	16,498	-	-	148,942	185,047
<u>11,190</u>	<u>16,498</u>	<u>-</u>	<u>-</u>	<u>148,942</u>	<u>185,047</u>
-	6,163,385	-	-	13,926,083	14,073,081
-	-	-	-	1,021,834	3,458,975
-	6,163,385	-	-	14,947,917	17,532,056
-	-	-	-	457,083	504,003
1,013,063	-	-	192,537	1,613,645	1,302,813
-	8,543,513	23,144	-	13,862,572	13,722,539
-	-	-	-	5,445,742	6,217,655
-	-	-	-	2,528,275	2,549,431
-	-	-	-	45,221	43,742
-	-	-	-	1,986,135	1,932,359
-	-	-	-	4,941,298	4,055,332
-	-	-	-	296,925	311,431
-	-	-	-	27,923	-
<u>1,013,063</u>	<u>8,543,513</u>	<u>23,144</u>	<u>192,537</u>	<u>31,204,819</u>	<u>30,639,305</u>
<u>\$ 1,024,253</u>	<u>\$ 14,723,396</u>	<u>\$ 23,144</u>	<u>\$ 192,537</u>	<u>\$ 46,301,678</u>	<u>\$ 48,356,408</u>



**SEDGWICK COUNTY, KANSAS**

*Combining Balance Sheet  
Nonmajor Capital Projects Funds*

*March 31, 2016*

*(with comparative totals for March 31, 2015)*

	<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	\$ 13,398,816	\$ 193,555
Due from other agencies	-	-	51,886	-
Sales tax receivable	-	-	2,597,389	-
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 3,239</u>	<u>\$ 16,048,091</u>	<u>\$ 193,555</u>
<b>Liabilities:</b>				
Accounts payable	\$ 8,204	\$ -	\$ 71,893	\$ -
Due to other funds	971,270	-	-	-
Advance payable	-	-	-	-
<b>Total liabilities</b>	<u>979,474</u>	<u>-</u>	<u>71,893</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - accounts receivable	-	-	51,886	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>51,886</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Restricted:</b>				
Capital Outlay	-	3,239	15,924,312	-
<b>Committed:</b>				
Capital Outlay	-	-	-	-
<b>Assigned:</b>				
Capital Outlay	-	-	-	193,555
<b>Unassigned</b>	(979,474)	-	-	-
<b>Total fund balance</b>	<u>(979,474)</u>	<u>3,239</u>	<u>15,924,312</u>	<u>193,555</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ -</u>	<u>\$ 3,239</u>	<u>\$ 16,048,091</u>	<u>\$ 193,555</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2016	2015
\$ 45,623	\$ 18,248,964	\$ 7,173,689	\$ 674,106	\$ 39,737,992	\$ 37,799,493
-	-	-	-	51,886	61,568
-	-	-	-	2,597,389	2,414,471
<u>\$ 45,623</u>	<u>\$ 18,248,964</u>	<u>\$ 7,173,689</u>	<u>\$ 674,106</u>	<u>\$ 42,387,267</u>	<u>\$ 40,275,532</u>
\$ -	\$ 465	\$ -	\$ -	\$ 80,562	\$ 178,977
-	-	-	-	971,270	5,995,748
-	5,794,511	-	-	5,794,511	6,003,839
-	5,794,976	-	-	6,846,343	12,178,564
-	-	-	-	51,886	61,568
-	-	-	-	51,886	61,568
-	-	-	-	15,927,551	19,492,754
-	12,453,988	-	-	12,453,988	6,080,851
45,623	-	7,173,689	674,106	8,086,973	8,457,543
-	-	-	-	(979,474)	(5,995,748)
<u>45,623</u>	<u>12,453,988</u>	<u>7,173,689</u>	<u>674,106</u>	<u>35,489,038</u>	<u>28,035,400</u>
<u>\$ 45,623</u>	<u>\$ 18,248,964</u>	<u>\$ 7,173,689</u>	<u>\$ 674,106</u>	<u>\$ 42,387,267</u>	<u>\$ 40,275,532</u>



## SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Three Months Ended March 31, 2016  
(with comparative totals for the three months ended March 31, 2015)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2016	2015
<b>Revenues</b>					
Property taxes	\$ 20,567,315	\$ -	\$ -	\$ 20,567,315	\$ 20,102,453
Emergency telephone services taxes	729,536	-	-	729,536	654,032
Sales taxes	-	-	3,301,199	3,301,199	3,075,765
Special assessments	-	-	-	-	-
Other taxes	19,801	-	-	19,801	21,188
Intergovernmental	2,477,517	-	242,793	2,720,310	3,416,668
Charges for services	5,554,609	-	500	5,555,109	5,292,428
Uses of money and property	168	-	-	168	17
Licenses and permits	1,426	-	-	1,426	2,273
Other	30,997	-	53,018	84,015	91,957
<b>Total revenues</b>	<b>29,381,369</b>	<b>-</b>	<b>3,597,510</b>	<b>32,978,879</b>	<b>32,656,781</b>
<b>Expenditures</b>					
Current:					
General government	1,143,718	-	-	1,143,718	1,279,071
Public safety	9,530,747	-	-	9,530,747	9,929,208
Public works	2,390,582	-	-	2,390,582	2,706,657
Health and welfare	1,203,572	-	-	1,203,572	1,306,440
Culture and recreation	22	-	-	22	-
Economic development	1,944,629	-	-	1,944,629	1,926,893
Debt service:					
Principal	93,128	-	-	93,128	90,263
Interest and fiscal charges	8,887	-	-	8,887	11,752
Capital outlay	-	-	1,858,695	1,858,695	3,762,322
<b>Total expenditures</b>	<b>16,315,285</b>	<b>-</b>	<b>1,858,695</b>	<b>18,173,980</b>	<b>21,012,606</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>13,066,084</b>	<b>-</b>	<b>1,738,815</b>	<b>14,804,899</b>	<b>11,644,175</b>
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	9,531,109	9,531,109	2,765,085
Transfers to other funds	(1,210,800)	-	(296,036)	(1,506,836)	(40,000)
Proceeds from capital lease	-	-	391,192	391,192	-
<b>Total other financing sources (uses)</b>	<b>(1,210,800)</b>	<b>-</b>	<b>9,626,265</b>	<b>8,415,465</b>	<b>2,725,085</b>
<b>Net change in fund balances</b>	<b>11,855,284</b>	<b>-</b>	<b>11,365,080</b>	<b>23,220,364</b>	<b>14,369,260</b>
<b>Fund balances, beginning of year</b>	<b>19,349,535</b>	<b>25,790</b>	<b>24,123,958</b>	<b>43,499,283</b>	<b>44,331,235</b>
<b>Fund balances, end of period</b>	<b>\$ 31,204,819</b>	<b>\$ 25,790</b>	<b>\$ 35,489,038</b>	<b>\$ 66,719,647</b>	<b>\$ 58,700,495</b>





**SEDGWICK COUNTY, KANSAS**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Three Months Ended March 31, 2016  
(with comparative totals for the three months ended March 31, 2015)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 3,921,264	\$ 1,531,035	\$ 1,579,499	\$ 1,458,228
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	43,611	-	-
Charges for services	-	-	3,419,186	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	27,923	-
<b>Total revenues</b>	<u>3,921,264</u>	<u>1,574,646</u>	<u>5,026,608</u>	<u>1,458,228</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	3,766,400	-
Public works	-	-	-	-
Health and welfare	-	757,881	-	445,691
Culture and recreation	-	-	-	-
Economic development	1,944,629	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>1,944,629</u>	<u>757,881</u>	<u>3,766,400</u>	<u>445,691</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>1,976,635</u>	<u>816,765</u>	<u>1,260,208</u>	<u>1,012,537</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	(210,800)	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(210,800)</u>	<u>-</u>
<b>Net change in fund balances</b>	1,976,635	816,765	1,049,408	1,012,537
<b>Fund balances, beginning of year</b>	<u>9,500</u>	<u>638,087</u>	<u>4,376,896</u>	<u>44,541</u>
<b>Fund balances, end of period</b>	<u>\$ 1,986,135</u>	<u>\$ 1,454,852</u>	<u>\$ 5,426,304</u>	<u>\$ 1,057,078</u>



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 2,950,559	\$ 229,441	\$ -	\$ -	\$ -	\$ -
-	-	-	-	729,536	-
-	-	-	7,548	-	-
1,097,167	-	-	-	-	1,307,864
-	2,081	742,519	-	-	248,066
-	-	-	-	-	-
715	-	641	-	-	-
1,440	-	-	-	-	1,084
<u>4,049,881</u>	<u>231,522</u>	<u>743,160</u>	<u>7,548</u>	<u>729,536</u>	<u>1,557,014</u>
-	-	-	-	-	-
-	-	-	-	1,261,551	1,196,597
2,066,205	95,605	228,772	-	-	-
-	-	-	22	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,066,205</u>	<u>95,605</u>	<u>228,772</u>	<u>22</u>	<u>1,261,551</u>	<u>1,196,597</u>
<u>1,983,676</u>	<u>135,917</u>	<u>514,388</u>	<u>7,526</u>	<u>(532,015)</u>	<u>360,417</u>
-	-	-	-	-	-
(1,000,000)	-	-	-	-	-
<u>(1,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
983,676	135,917	514,388	7,526	(532,015)	360,417
<u>2,525,662</u>	<u>225,103</u>	<u>1,357,921</u>	<u>37,695</u>	<u>2,639,406</u>	<u>2,646,894</u>
<u>\$ 3,509,338</u>	<u>\$ 361,020</u>	<u>\$ 1,872,309</u>	<u>\$ 45,221</u>	<u>\$ 2,107,391</u>	<u>\$ 3,007,311</u>



**SEDGWICK COUNTY, KANSAS**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)**  
**Nonmajor Special Revenue Funds**  
**For the Three Months Ended March 31, 2016**  
*(with comparative totals for the three months ended March 31, 2015)*

	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	12,253	-	-	-
Intergovernmental	-	28,875	-	-
Charges for services	-	912,272	605	6,934
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	-	-
<b>Total revenues</b>	<u>12,253</u>	<u>941,147</u>	<u>605</u>	<u>6,934</u>
<b>Expenditures</b>				
Current:				
General government	-	790,520	-	-
Public safety	-	-	5	8,347
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>790,520</u>	<u>5</u>	<u>8,347</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>12,253</u>	<u>150,627</u>	<u>600</u>	<u>(1,413)</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	12,253	150,627	600	(1,413)
<b>Fund balances, beginning of year</b>	<u>4,092</u>	<u>257,418</u>	<u>148,276</u>	<u>33,750</u>
<b>Fund balances, end of period</b>	<u>\$ 16,345</u>	<u>\$ 408,045</u>	<u>\$ 148,876</u>	<u>\$ 32,337</u>



Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2016	2015
\$ -	\$ 8,897,289	\$ -	\$ -	\$ 20,567,315	\$ 20,102,453
-	-	-	-	729,536	654,032
-	-	-	-	19,801	21,188
-	-	-	-	2,477,517	2,130,478
201,267	21,679	-	-	5,554,609	5,292,363
168	-	-	-	168	17
-	70	-	-	1,426	2,273
-	550	-	-	30,997	40,755
<u>201,435</u>	<u>8,919,588</u>	<u>-</u>	<u>-</u>	<u>29,381,369</u>	<u>28,243,559</u>
353,198	-	-	-	1,143,718	1,279,071
-	3,297,847	-	-	9,530,747	9,929,208
-	-	-	-	2,390,582	2,706,657
-	-	-	-	1,203,572	1,306,440
-	-	-	-	22	-
-	-	-	-	1,944,629	1,926,893
-	93,128	-	-	93,128	90,263
-	8,887	-	-	8,887	11,752
<u>353,198</u>	<u>3,399,862</u>	<u>-</u>	<u>-</u>	<u>16,315,285</u>	<u>17,250,284</u>
<u>(151,763)</u>	<u>5,519,726</u>	<u>-</u>	<u>-</u>	<u>13,066,084</u>	<u>10,993,275</u>
-	-	-	-	-	-
-	-	-	-	(1,210,800)	(40,000)
-	-	-	-	(1,210,800)	(40,000)
(151,763)	5,519,726	-	-	11,855,284	10,953,275
<u>1,164,826</u>	<u>3,023,787</u>	<u>23,144</u>	<u>192,537</u>	<u>19,349,535</u>	<u>19,686,030</u>
<u>\$ 1,013,063</u>	<u>\$ 8,543,513</u>	<u>\$ 23,144</u>	<u>\$ 192,537</u>	<u>\$ 31,204,819</u>	<u>\$ 30,639,305</u>



## SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Three Months Ended March 31, 2016**  
*(with comparative totals for the three months ended March 31, 2015)*

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Revenues</b>				
Sales taxes	\$ -	\$ -	\$ 3,301,199	\$ -
Special assessments	-	-	-	-
Intergovernmental	-	-	242,793	-
Charges for services	-	-	500	-
Uses of money and property	-	-	-	-
Other revenue	11,919	-	-	-
<b>Total revenues</b>	<u>11,919</u>	<u>-</u>	<u>3,544,492</u>	<u>-</u>
<b>Expenditures</b>				
Capital outlay	239,995	-	599,386	-
<b>Total expenditures</b>	<u>239,995</u>	<u>-</u>	<u>599,386</u>	<u>-</u>
<b>(Deficiency) of revenues (under) expenditures</b>	<u>(228,076)</u>	<u>-</u>	<u>2,945,106</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	70,697	-	-	-
Transfers to other funds	-	-	-	-
Proceeds from capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>70,697</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(157,379)</u>	<u>-</u>	<u>2,945,106</u>	<u>-</u>
<b>Fund balances (deficits), beginning of year</b>	<u>(822,095)</u>	<u>3,239</u>	<u>12,979,206</u>	<u>193,555</u>
<b>Fund balances (deficits), end of period</b>	<u>\$ (979,474)</u>	<u>\$ 3,239</u>	<u>\$ 15,924,312</u>	<u>\$ 193,555</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2016	2015
\$ -	\$ -	\$ -	\$ -	\$ 3,301,199	\$ 3,075,765
-	-	-	-	-	-
-	-	-	-	242,793	1,286,190
-	-	-	-	500	65
-	-	-	-	-	-
-	41,099	-	-	53,018	51,202
-	41,099	-	-	3,597,510	4,413,222
-	565,547	62,575	391,192	1,858,695	3,762,322
-	565,547	62,575	391,192	1,858,695	3,762,322
-	(524,448)	(62,575)	(391,192)	1,738,815	650,900
-	9,460,412	-	-	9,531,109	2,765,085
-	(296,036)	-	-	(296,036)	-
-	-	-	391,192	391,192	-
-	9,164,376	-	391,192	9,626,265	2,765,085
-	8,639,928	(62,575)	-	11,365,080	3,415,985
45,623	3,814,060	7,236,264	674,106	24,123,958	24,619,415
<u>\$ 45,623</u>	<u>\$ 12,453,988</u>	<u>\$ 7,173,689</u>	<u>\$ 674,106</u>	<u>\$ 35,489,038</u>	<u>\$ 28,035,400</u>



# SEDGWICK COUNTY, KANSAS

## Combining Statement of Net Position Internal Service Funds

March 31, 2016

(with comparative totals for March 31, 2015)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Assets</b>			
<b>Current assets:</b>			
Cash, including investments	\$ 9,092,882	\$ 8,234,702	\$ 4,193,965
Accounts receivable	-	-	-
Inventories, at cost	130,201	-	-
<b>Total current assets</b>	<b>9,223,083</b>	<b>8,234,702</b>	<b>4,193,965</b>
<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	(24,539,686)	-	-
<b>Total capital assets (net of accumulated depreciation)</b>	<b>14,972,280</b>	<b>-</b>	<b>-</b>
<b>Total assets</b>	<b>\$ 24,195,363</b>	<b>\$ 8,234,702</b>	<b>\$ 4,193,965</b>
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 113,836	\$ 5,247	\$ 2,076
Estimated claims costs payable	-	1,900,000	854,100
<b>Total current liabilities</b>	<b>113,836</b>	<b>1,905,247</b>	<b>856,176</b>
<b>Noncurrent liabilities:</b>			
Estimated claims costs payable	-	-	228,000
<b>Total liabilities</b>	<b>113,836</b>	<b>1,905,247</b>	<b>1,084,176</b>
<b>Net position</b>			
Investment in capital assets	14,972,280	-	-
Unrestricted	9,109,247	6,329,455	3,109,789
<b>Total net position</b>	<b>24,081,527</b>	<b>6,329,455</b>	<b>3,109,789</b>
<b>Total liabilities and net position</b>	<b>\$ 24,195,363</b>	<b>\$ 8,234,702</b>	<b>\$ 4,193,965</b>



Risk Management Reserve	Totals	
	2016	2015
\$ 2,062,354	\$ 23,583,903	\$ 22,217,868
-	-	-
-	130,201	203,104
<u>2,062,354</u>	<u>23,714,104</u>	<u>22,420,972</u>
-	40,580	40,580
-	8,319,354	8,319,354
234,489	31,386,521	32,598,805
(105,675)	(24,645,361)	(26,038,764)
<u>128,814</u>	<u>15,101,094</u>	<u>14,919,975</u>
<u>\$ 2,191,168</u>	<u>\$ 38,815,198</u>	<u>\$ 37,340,947</u>
\$ 168	\$ 121,327	\$ 228,264
-	2,754,100	833,000
<u>168</u>	<u>2,875,427</u>	<u>1,061,264</u>
-	228,000	342,000
<u>168</u>	<u>3,103,427</u>	<u>1,403,264</u>
128,814	15,101,094	14,919,975
<u>2,062,186</u>	<u>20,610,677</u>	<u>21,017,708</u>
<u>2,191,000</u>	<u>35,711,771</u>	<u>35,937,683</u>
<u>\$ 2,191,168</u>	<u>\$ 38,815,198</u>	<u>\$ 37,340,947</u>



# SEDGWICK COUNTY, KANSAS

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

For the Three Months Ended March 31, 2016

(with comparative totals for the three months ended March 31, 2015)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Operating revenues:</b>			
Charges for services	\$ 1,708,682	\$ 7,071,826	\$ 262,418
Other revenue	11,762	4,869	18,994
<b>Total operating revenues</b>	<u>1,720,444</u>	<u>7,076,695</u>	<u>281,412</u>
<b>Operating expenses:</b>			
Salaries and benefits	201,986	41,587	70,446
Contractual services	71,282	338,717	116,589
Utilities	18,036	-	-
Supplies and fuel	473,740	-	-
Administrative charges	42,828	-	-
Depreciation	709,889	-	-
Claims expense	-	7,195,126	248,550
Other	-	-	-
<b>Total operating expenses</b>	<u>1,517,761</u>	<u>7,575,430</u>	<u>435,585</u>
<b>Operating income (loss)</b>	<u>202,683</u>	<u>(498,735)</u>	<u>(154,173)</u>
<b>Nonoperating revenues:</b>			
Other income	-	-	-
Gain (loss) on sale of assets	-	-	-
<b>Total nonoperating revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Income (loss) before transfers</b>	202,683	(498,735)	(154,173)
<b>Transfers</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Change in net position</b>	202,683	(498,735)	(154,173)
<b>Net position, beginning of year</b>	<u>23,878,844</u>	<u>6,828,190</u>	<u>3,263,962</u>
<b>Net position, end of period</b>	<u>\$ 24,081,527</u>	<u>\$ 6,329,455</u>	<u>\$ 3,109,789</u>



Risk Management Reserve	Totals	
	2016	2015
\$ -	\$ 9,042,926	\$ 8,889,796
83,801	119,426	87,349
<u>83,801</u>	<u>9,162,352</u>	<u>8,977,145</u>
46,569	360,588	346,348
39,771	566,359	313,095
-	18,036	18,218
2,146	475,886	586,940
-	42,828	44,438
6,925	716,814	696,310
108,185	7,551,861	3,878,689
-	-	-
<u>203,596</u>	<u>9,732,372</u>	<u>5,884,038</u>
(119,795)	(570,020)	3,093,107
-	-	-
-	-	134,050
-	-	<u>134,050</u>
(119,795)	(570,020)	3,227,157
-	-	-
-	-	-
(119,795)	(570,020)	3,227,157
<u>2,310,795</u>	<u>36,281,791</u>	<u>32,710,526</u>
<u>\$ 2,191,000</u>	<u>\$ 35,711,771</u>	<u>\$ 35,937,683</u>

