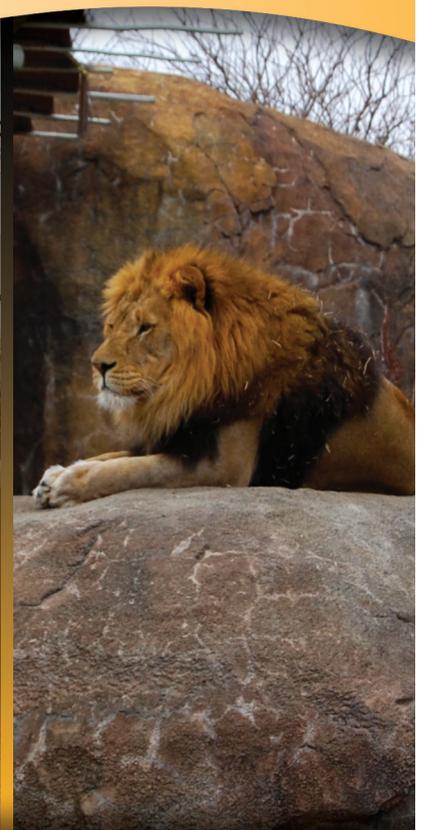
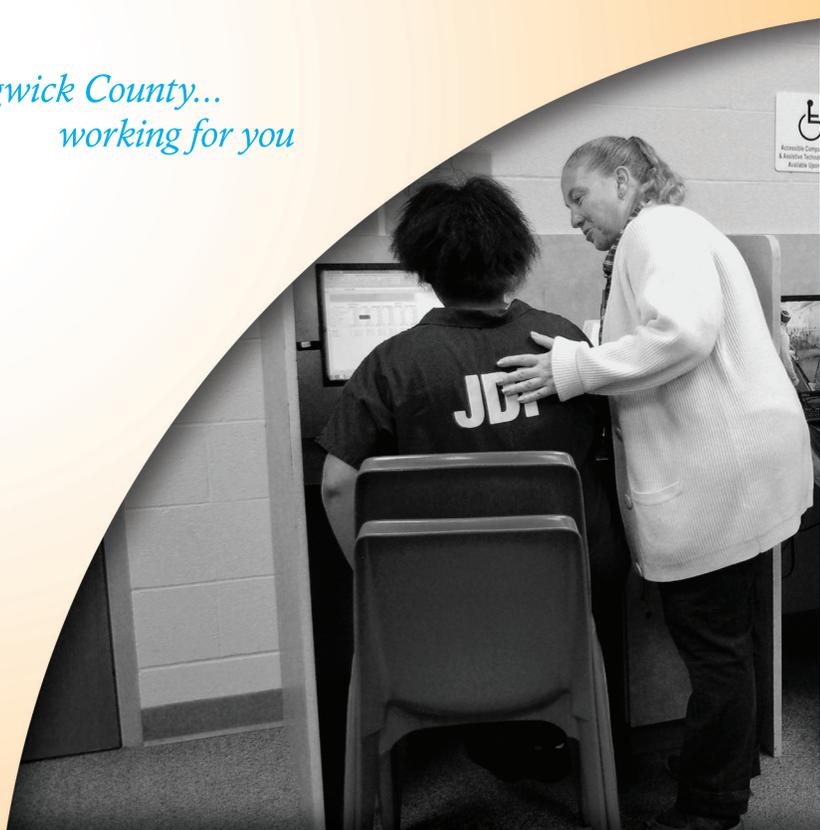




*Sedgwick County...
working for you*



2016 Quarter Financial REPORT

For The Six Months Ending June 30, 2016

www.sedgwickcounty.org



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

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Executive Summary

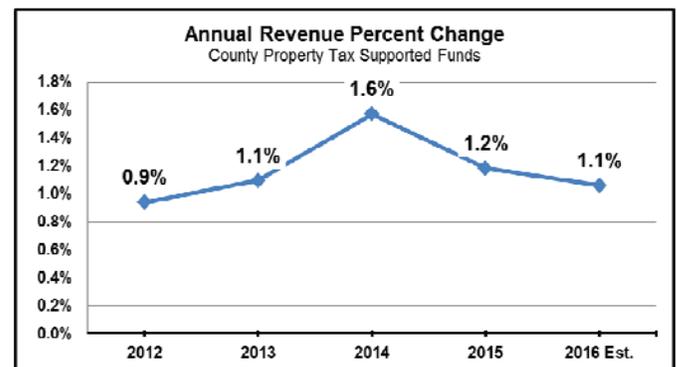
At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first six months of 2016 ending June 30, 2016. The information contained in this report is based on unaudited financial statements 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 used of debt to fund capital projects, no increase to the County tax rate, and analysis of 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 Federal and State actions.

This quarterly report provides an analysis of financial trends through the second quarter of 2016 compared to the same time period in 2015. Increased revenues over 2015 were recorded in several categories, including current property taxes and intergovernmental revenue. Increased expenditures in transfers out and commodities were partially offset by decreases in contractual services, debt service costs, and personnel. These changes are explained within this report.



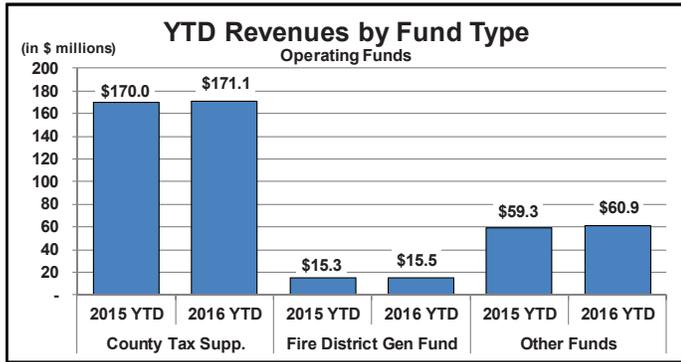
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to the same timeframe in 2015.

- **Revenues totaled \$171.1 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$1.1 million (0.6 percent) compared to the same timeframe in 2015.
- **Expenditures totaled \$118.4 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$3.7 million (3.2 percent) compared to 2015.
- **For all County property-tax-supported funds, ending balances are projected to decrease by \$2.0 million.** The year-end General Fund balance is anticipated to decrease by \$3.6 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 second quarter of 2016 increased 1.4 percent (\$3.4 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased 0.6 percent, or \$1.1 million, compared to the same period last year.



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

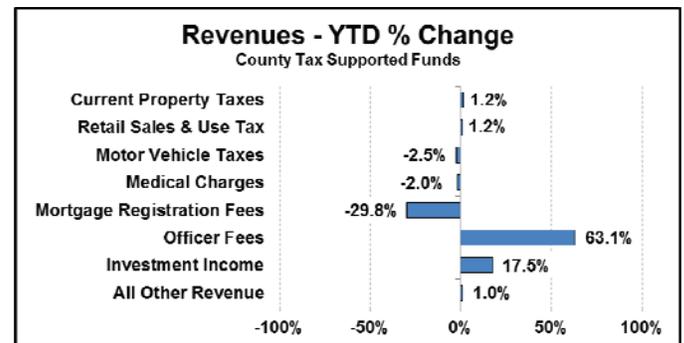
County property-tax-supported funds revenue collections increased \$1.1 million compared to the first half of 2015. A year-to-date increase of \$1.5 million in current property taxes and an increase in officer registration fees (\$0.5 million) were offset by decreases in mortgage registration fees (\$0.8 million) and motor vehicle taxes (\$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 next section contains detailed explanations of revenues in County tax-supported funds.

Fire District 1 revenue comes primarily from property taxes. Through the second quarter of 2016, revenue collections of \$15.5 million were \$0.2 million greater than through the second quarter of 2015.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the second quarter, all other County operating fund revenue increased 2.7 percent (\$1.6 million) compared to the same time period last year. The most significant increase was recorded in reimbursements (\$3.8 million) due to the County receiving the State’s SFY 2016 payment for the Affordable Airfares program, which ended on June 30, 2016. The increase was largely offset by a decrease in charges for service (\$3.0 million) and miscellaneous revenue (\$0.4 million) The decrease in charges for service largely due to a change in how COMCARE

Crisis services are billed, particularly for hospital eligibility screens (\$1.0 million), as well as a change the State of Kansas made to the billing matrix for Health Home Services (\$0.9 million). Additionally, COMCARE Community Support Services experienced a decrease in affiliate billing (\$0.8 million) due to a change in services provided by the Mental Health Association that COMCARE bills in its behalf. The decrease in miscellaneous revenue is due to a return of profit settlement (\$0.4 million) from Aetna that occurred in 2015 but not in 2016. Aetna was the previous health insurance provider before the County became self-funded.

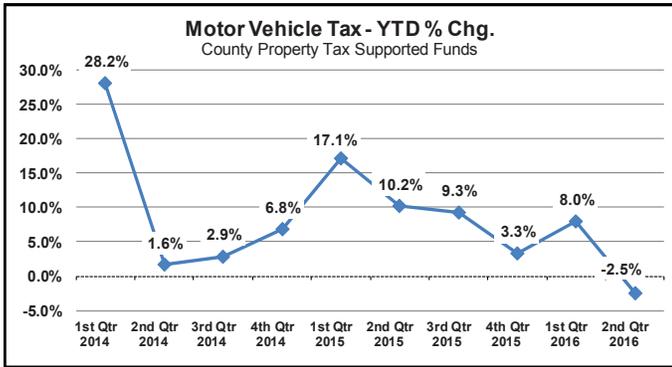
Key Revenues – Property-Tax-Supported Funds



Current property tax collections for the second quarter of 2016 increased \$1.5 million (1.2 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 increased \$0.2 million (1.2 percent) year-to-date compared to the second quarter of 2015. Collections in four of six months in 2016 exceed collections in the same months in 2015.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year’s budget. Revenue from this source decreased \$0.2 million (2.5 percent) during the first half months of 2016 compared to the same timeframe in 2015. Details about this revenue source are shown in the graph on the next page.



Medical charges are primarily collected for the operation of EMS. During the first half of 2016, collections decreased \$0.1 million (2.0 percent) compared to the same time period in 2015.

Mortgage registration fees decreased by \$0.8 million (29.8 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.

Officer fees increased \$0.5 million (63.1 percent) compared to the same time period in 2015. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

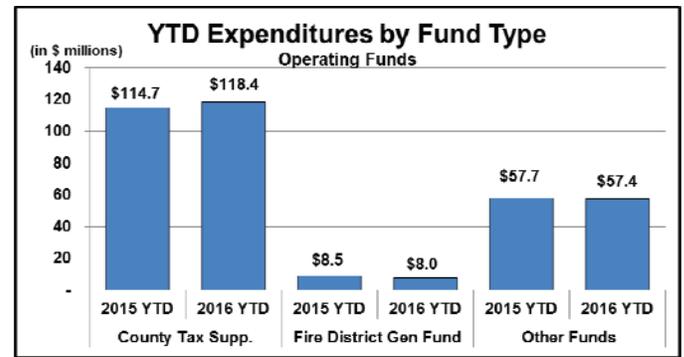
Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. During the first half of 2016, investment income increased \$0.1 million (17.5 percent), versus the same time period in 2015. Total investment income during the second quarter of 2016 was \$0.8 million.

All other revenue collections increased \$0.2 million (1.0 percent) versus the second quarter of 2015.

Expenditure Highlights:

Total expenditures for all operating funds increased \$3.0 million (1.7 percent) compared to the same timeframe in 2015. For all County property-tax-supported funds, expenditures increased \$3.7 million (3.2 percent). Increases recorded in transfers out (\$7.1 million) and commodities (\$0.2 million) were offset by a decrease in contractual services (\$3.3 million), debt service (\$0.3

million), and personnel (\$0.1 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 contracted meals (\$1.2 million) due to a commitment of funds by the Sheriff’s Office for the Adult Detention Facility, and an increase in medical services at the Adult Detention Facility (\$0.5 million). The decrease in personnel is mostly due to decreases in retirement contributions (\$0.3 million) and workers’ compensation premiums (\$0.3 million) the County paid through June 2016 compared to the same time frame in 2015.



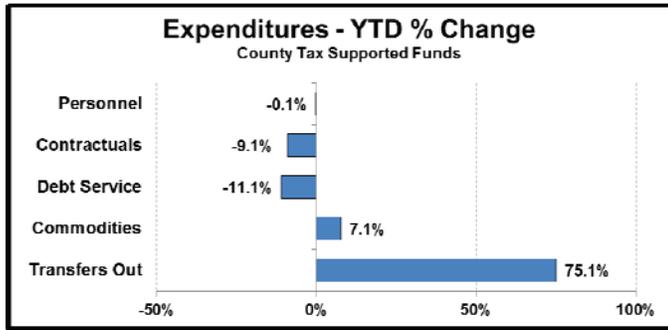
Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds expenditures increased \$3.7 million (3.2 percent) year-to-date compared to the second 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 \$0.6 million (6.6 percent) compared to the same time period in 2015. Expenses will increase in the third quarter, as contract provisions with the Fire Union are put into place.

All other operating funds expenditures decreased \$0.3 million (0.5 percent) compared to the same time period in 2015.

Key Expenditures — Property Tax Supported Funds



Personnel expenditures decreased \$0.1 million (0.1 percent) versus the same time period in 2015. The decrease is largely attributable to an increase in overtime (\$0.3 million) offset by decreases in retirement contributions (\$0.3 million) and workers’ compensation premiums (\$0.3 million) through June 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.

	2012	2013	2014	2015	2016
KPERS - Retirement Rates					
	8.34%	8.94%	9.69%	10.41%	10.18%
KP&F - Retirement Rates					
Sheriff	16.88%	17.26%	20.28%	21.72%	20.78%
Fire	16.54%	17.26%	19.92%	21.36%	20.42%
EMS	16.88%	17.26%	20.08%	21.36%	20.42%

Contractual expenditures decreased \$3.3 million (9.1 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 2015 compared to no such payment in 2016, in addition to an increase in contracted meals in the Adult Detention Facility (\$1.2 million) and increases in medical professional services (\$0.5 million) largely due to medical services at the Adult Detention Facility.

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

Commodities expenditures increased \$0.2 million (7.1 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 related to election cycle mailings.

Capital Improvement expenditures activity increased a nominal amount (\$10,015) in the first six 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 six months of 2016 versus the same time period in 2015.

Transfers to other funds to other funds increased \$7.1 million (75.1 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)

	Special Revenue Funds						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
Revenues							
Property taxes	\$ 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	-	36,455,858	-	44,853,487
Charges for services	16,831,777	651,138	15,798,115	328,589	28,619,272	39,540,663	101,769,554
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	-	1,206,298	350,298	6,760,278
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	945,172	6,902,864
Total	173,404,819	19,113,368	42,573,869	17,220,944	71,091,915	41,063,800	364,468,715
Expenditures							
Personnel	105,531,889	-	21,103,784	13,745,880	40,883,026	1,629,449	182,894,028
Contractual	38,501,492	1,760	17,546,172	1,650,859	30,592,536	33,943,238	122,236,057
Debt Service	425,776	18,862,220	-	923,340	-	-	20,211,336
Commodities	5,791,775	-	1,488,018	783,869	1,702,446	2,842,848	12,608,957
Capital improvements	12,100	-	-	-	-	-	12,100
Capital outlay	265,541	-	-	318,064	6,333	3,406,845	3,996,783
Transfers to other funds	26,516,732	-	1,397,847	-	1,513,512	-	29,428,091
Total	177,045,305	18,863,980	41,535,821	17,422,012	74,697,853	41,822,381	371,387,352
Net change in fund balance	(3,640,486)	249,389	1,038,048	(201,068)	(3,605,939)	(758,580)	(6,918,637)
Actual beginning fund balance	63,006,684	3,116,157	7,701,616	3,247,057	26,492,032	34,660,513	138,224,059
Ending Fund Balance	\$ 59,366,198	\$ 3,365,546	\$ 8,739,664	\$ 3,045,989	\$ 22,886,094	\$ 33,901,932	\$ 131,305,422

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by \$3.6 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 decrease \$0.2 million by the end of the year.

Special Revenue Funds–Non Property Tax Supported: These funds are estimated to decrease by \$3.6 million in combined fund balance. This is primarily due to the way revenue is received for the Affordable Airfares program (\$2.3 million), reductions in Medicaid fees in COMCARE grant funds (\$0.8 million), and the suspension of the Federal asset forfeiture program for the first part of 2016, which is managed in the Sheriff's Grant Fund (\$0.4 million).

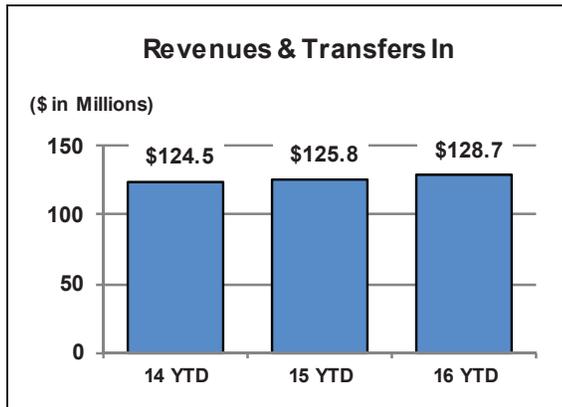
Enterprise and Internal Service Funds: The fund balances within this fund group are estimated to decrease by \$0.8 million by the end of the year. The decreases are due to a decrease in health and life insurance premiums paid to the Health and Life Insurance Fund and a decrease in Workers' Compensation charges paid into the Workers' Compensation Fund related to a one-year budget reduction in 2016.



GENERAL FUND

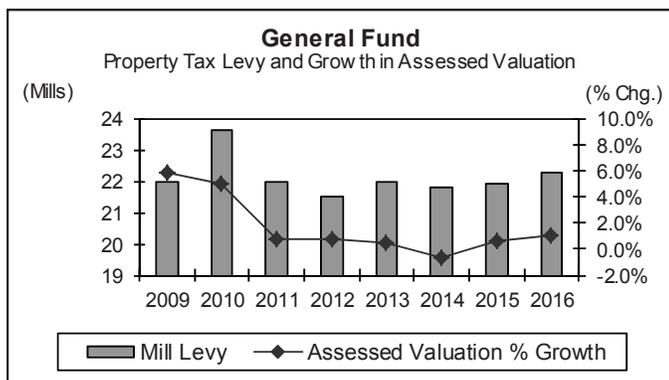
General Fund

Major Revenues



Total revenues in the General Fund through June 2016 totaled \$128.7 million, an increase of \$2.9 million (2.3 percent) compared to the same timeframe in 2015. The increase in revenue is largely attributable to increases in the collection of current property taxes (\$2.8 million) and intergovernmental revenue (\$0.2 million). The increase in intergovernmental revenue is largely related to reimbursement from the City of Wichita, through charges for service collected, for cost incurred by the Metropolitan Area Building and Construction Department (MABCD).

The increases are partially offset by a decrease in motor vehicle taxes (\$0.1 million). The following section outlines these revenues and other major revenue categories collected by the General Fund.



Property taxes (current) are the largest revenue source in the General Fund. At the end of the second quarter of 2016, \$92.5 million in current property taxes had been collected, an increase of \$2.8 million compared to the previous year.

Local retail sales and use tax collections in the second quarter of 2016 increased \$0.2 million compared to the same time period in 2015. Collections in four of six months of 2016 exceeded collections in the same month of 2015. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table below reflect that trend.

Local Retail Sales & Use Tax			
Year -to-Date Comparison			
Month	2015	2016	% Change
January	2,307,618	2,326,860	0.83%
February	2,814,431	2,750,088	-2.29%
March	2,121,368	2,206,399	4.01%
April	2,158,735	2,295,268	6.32%
May	2,429,469	2,452,168	0.93%
June	2,302,998	2,271,980	-1.35%
Total	14,134,619	14,302,762	1.19%

Motor vehicle tax collections were \$4.4 million through the second quarter, approximately \$0.1 million less 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.

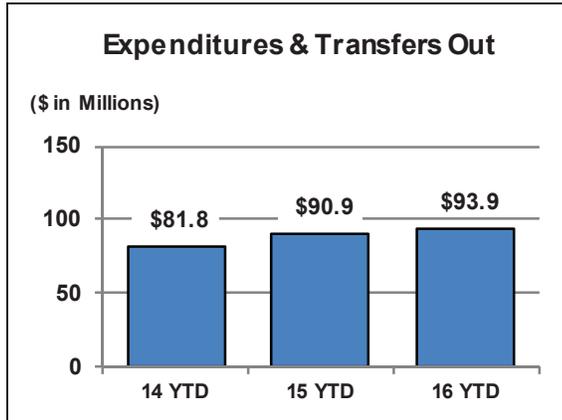
Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation. Receipts in this category totaled \$1.5 million, which was \$0.2 million greater than the same time period in 2015.

Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$8.0 million collected through the second quarter of 2016 was a nominal amount (\$29,297) less than the same time period in 2015.

Investment income revenue, reflected in the use of money and property category, decreased \$0.1 million. Through the second quarter of 2016, the County collected a total of approximately \$2.5 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 the second quarter of 2016, a nominal amount (\$27,163) was captured in this category compared to the same time period in 2015.

Major Expenditures



Actual year-to-date expenditures through June 2016 increased \$3.0 million compared to the same time period in 2015. Increases recorded in transfers out (\$6.0 million), commodities (\$0.1 million), and personnel (\$11,426) were offset by a decrease in contractals (\$3.2 million).

Personnel costs increased 0.02 percent (\$11,426) compared to the same timeframe in 2015. Several categories contributed to the overall increase, including overtime (\$0.3 million) and salaries and wages (\$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.

The personnel increase was partially offset by a decrease in workers’ compensation premiums (\$0.1 million). The decrease in workers’ compensation premiums is due to an intentional reduction in workers’ compensation rates charged to departments as a budget savings measure for 2016.

General Fund Detailed Personnel Expenditures				
Category	Year-to-Date Comparison			% Change
	2015	2016		
Salaries and Wages	\$ 34,613,761	\$ 34,712,316		0.28%
Overtime	1,700,284	1,992,090		17.16%
Tuition Reimb.	14,375	13,860		-3.58%
Allowances	22,800	21,670		-4.96%
FICA - OASDI	2,203,738	2,238,821		1.59%
FICA - HI	515,677	523,595		1.54%
Health/Dental Ins.	7,746,061	7,774,436		0.37%
Retirement	4,507,105	4,315,188		-4.26%
Workers' Comp.	525,680	278,380		-47.04%
Unemployment Tax	69,000	46,680		-32.35%
Vac. Sell as Benefits	66,188	62,143		-6.11%
Wireless Allowance	55,014	56,961		3.54%
Flex Spending Contr.	66,298	65,195		-1.66%
Call Back/On Call	17,309	33,383		92.87%
Total	\$ 52,123,290	\$ 52,134,716		0.02%

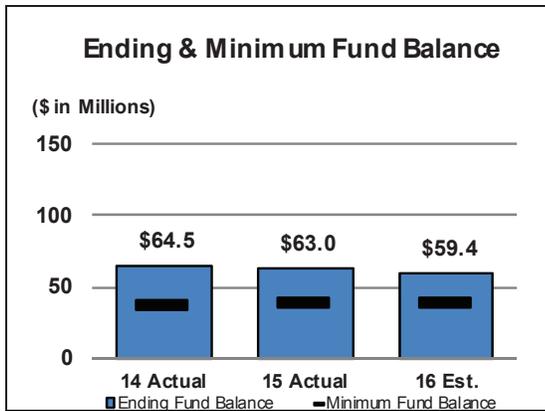
Contractual services expenditures totaled \$23.8 million through the second quarter of 2016, which was \$3.2 million (11.9 percent) less than 2015. The decrease is largely due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to fund a capital project that was paid in January 2015 compared to no such payment in 2016. The decrease was offset by an increase in contracted meals (\$1.2 million) at the Adult Detention Facility due to an encumbrance, an increase in medical professional services (\$0.5 million) largely due to medical services in the Adult Detention Facility, and an increase in software/hardware maintenance in MABCD due to the move to the 271 building (\$0.4 million).

Commodity expenditures through the second quarter of 2016 were \$2.7 million, which was \$0.1 million greater than the same timeframe in 2015. The increase is partially due to a \$0.1 million increase in the purchase of supplies at the Regional Forensic Science Center (RFSC), mainly for toxicology testing.

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



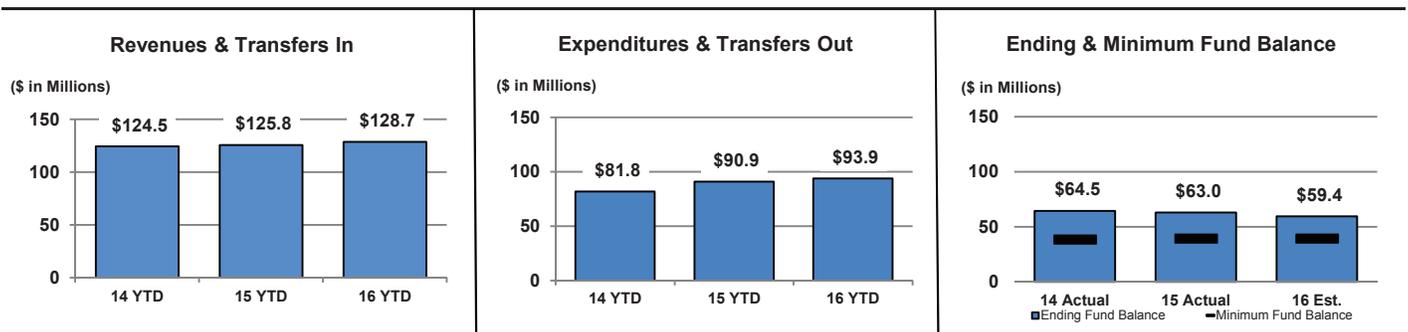
The General Fund 2016 beginning budgetary fund balance of \$63.0 million is estimated to decrease by \$3.6 million at the end of 2016, primarily due to one-time capital improvement projects, including the Law Enforcement Training Facility (\$2.7 million), the Treasurer's Tag Office (\$2.3 million), and cash-funded road and bridge projects (\$2.3 million).

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 increased \$2.9 million through the sixth month of 2016 when compared to the same time period in 2015. The most significant increases occurred in current property taxes (\$2.8 million) and intergovernmental revenues (\$0.2 million). The increase in intergovernmental revenue is largely related to reimbursement from the City of Wichita, through charges for service collected, for costs incurred by the Metropolitan Area Building and Construction Department (MABCD).

Actual year-to-date expenditures for 2016 increased \$3.0 million versus the same timeframe in 2015. An increase was recorded in transfers out for capital projects (\$6.0 million) and commodities (\$0.1 million). The increase in commodities is largely due to an increase in expenditures related to MABCD's move to the 271 Building. However, the increases were offset by decreases in contractual services (\$3.2 million) which is largely 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, offset by increases in Adult Detention Facility inmate cost commitments.



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

For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 89,706,892	\$ 94,679,431	\$ 94,679,431	\$ 92,509,800	\$ 94,596,895	\$ (82,536)
Back Prop. Taxes & Ref. Warrants	1,469,553	2,126,512	2,126,512	1,414,551	2,191,976	65,464
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	4,547,140	13,692,099	13,692,099	4,438,344	13,558,820	(133,279)
Local Retail Sales & Use Tax	14,134,619	29,543,935	29,543,935	14,302,762	28,962,245	(581,691)
All Other Taxes	127,222	328,656	328,656	130,500	266,956	(61,700)
Licenses & Permits	27,053	64,900	64,900	40,891	100,265	35,366
Intergovernmental	1,301,327	3,512,765	3,512,765	1,494,712	3,530,528	17,762
Charges for Services	8,146,313	16,195,545	16,195,545	8,117,016	16,831,777	636,231
Fines & Forfeitures	32,483	55,510	55,510	21,013	51,226	(4,284)
Miscellaneous	1,164,211	2,964,797	2,964,797	1,130,391	2,800,672	(164,125)
Reimbursements	2,556,428	5,196,181	5,196,181	2,537,505	5,197,162	981
Uses of Money & Property	2,588,429	4,698,980	4,698,980	2,512,344	4,667,241	(31,739)
Transfers In & Other Proceeds	-	1,190	1,190	27,163	649,057	647,867
Total Revenues & Transfers In	125,801,668	173,060,502	173,060,502	128,676,992	173,404,819	344,317
Expenditures & Transfers Out						
Personnel	\$ 52,123,290	\$ 108,751,010	\$ 108,987,594	\$ 52,134,716	\$ 105,531,889	\$ (3,455,706)
Contractuals	26,978,437	57,887,509	55,253,200	23,762,992	38,501,492	(16,751,708)
Debt Service	-	-	-	-	425,776	425,776
Commodities	2,554,072	5,889,466	5,937,418	2,692,812	5,791,775	(145,643)
Capital Improvement	285	700,576	17,100	10,300	12,100	(5,000)
Capital Outlay	-	387,210	404,392	24,182	265,541	(138,851)
Transfers Out	9,290,574	21,890,401	24,906,469	15,264,435	26,516,732	1,610,263
Total Expenditures & Transfers Out	90,946,659	195,506,172	195,506,172	93,889,438	177,045,305	(18,460,867)
Net Change in Fund Balance	34,855,009	(22,445,671)	(22,445,671)	34,787,554	(3,640,486)	(18,116,550)
Actual Beginning Fund Balance	64,504,393	63,006,684	63,006,684	63,006,684	63,006,684	-
Ending Fund Balance	\$ 99,359,402	\$ 40,561,013	\$ 40,561,013	\$ 97,794,238	\$ 59,366,198	\$ (18,116,550)



General Fund

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

For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD			2016 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commissioners						
Personnel	379,789	778,557	778,557	381,973	764,837	(13,720)
Contractuals	4,177	10,000	15,000	10,708	9,999	(5,001)
Debt Service	-	-	-	-	-	-
Commodities	2,232	11,998	16,690	6,427	11,602	(5,088)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commissioners	386,197	800,555	810,247	399,108	786,438	(23,808)
County Manager						
Personnel	587,388	1,184,481	1,184,481	547,380	1,152,849	(31,632)
Contractuals	130,375	242,586	242,586	185,096	236,697	(5,889)
Debt Service	-	-	-	-	-	-
Commodities	16,674	24,881	24,881	19,218	27,406	2,525
Capital Improvements	285	247,016	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	353,363	-	247,016	247,016	247,016	-
Total County Manager	1,088,085	1,698,964	1,698,964	998,709	1,663,968	(34,996)
County Counselor						
Personnel	671,734	1,412,814	1,412,814	719,114	1,409,260	(3,553)
Contractuals	114,153	457,122	457,122	90,467	326,143	(130,979)
Debt Service	-	-	-	-	-	-
Commodities	8,756	35,600	35,600	6,609	35,028	(572)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	794,643	1,905,536	1,905,536	816,189	1,770,432	(135,103)
County Clerk						
Personnel	513,513	1,115,982	1,115,982	485,753	1,013,745	(102,237)
Contractuals	8,453	12,000	12,717	7,700	13,718	1,001
Debt Service	-	-	-	-	-	-
Commodities	2,129	17,093	16,376	6,621	6,966	(9,409)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	524,095	1,145,075	1,145,075	500,074	1,034,430	(110,645)
Register of Deeds						
Personnel	513,060	1,019,624	1,019,624	493,602	1,009,250	(10,374)
Contractuals	1,641	12,429	12,429	5,256	3,043	(9,386)
Debt Service	-	-	-	-	-	-
Commodities	3,084	30,417	30,417	2,707	8,254	(22,163)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	517,785	1,062,470	1,062,470	501,565	1,020,548	(41,923)
Election Commissioner						
Personnel	325,198	1,062,718	1,062,718	252,155	960,853	(101,866)
Contractuals	221,416	296,769	296,769	100,709	274,302	(22,467)
Debt Service	-	-	-	-	-	-
Commodities	25,499	106,995	106,995	14,350	111,105	4,110
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Election Commissioner	572,113	1,466,482	1,466,482	367,215	1,346,259	(120,223)



General Fund

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

For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
General Government (Continued)						
Human Resources						
Personnel	569,458	1,193,710	1,185,510	525,830	1,056,230	(129,280)
Contractuals	83,603	134,423	130,007	95,481	128,133	(1,874)
Debt Service	-	-	-	-	-	-
Commodities	11,267	23,870	36,486	12,270	36,870	383
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Human Resources	664,328	1,352,003	1,352,003	633,581	1,221,232	(130,771)
Finance						
Personnel	1,150,239	2,404,016	2,404,016	1,147,945	2,315,520	(88,496)
Contractuals	373,942	1,273,483	1,236,483	494,438	748,514	(487,969)
Debt Service	-	-	-	-	425,776	425,776
Commodities	4,562	49,012	86,012	42,336	34,009	(52,003)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Finance	1,528,742	3,726,511	3,726,511	1,684,720	3,523,818	(202,692)
Budgeted Transfers						
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	8,237,556	1,908,601
Total Budgeted Transfers	-	6,440,000	6,440,000	4,940,000	8,237,556	1,797,556
Contingency Reserves						
Personnel	-	-	-	-	-	-
Contractuals	-	17,594,270	14,544,380	-	981,035	(13,563,345)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	17,594,270	14,544,380	-	981,035	(13,563,345)
Appraiser						
Personnel	1,947,801	4,111,487	4,111,487	1,940,717	3,857,244	(254,243)
Contractuals	335,403	462,371	462,371	320,953	451,320	(11,051)
Debt Service	-	-	-	-	-	-
Commodities	30,273	90,968	90,968	36,014	61,543	(29,425)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Appraiser	2,313,477	4,664,826	4,664,826	2,297,684	4,370,107	(294,719)
County Treasurer						
Personnel	545,256	1,144,739	1,144,739	544,636	1,116,159	(28,580)
Contractuals	29,004	51,330	51,330	14,502	50,988	(342)
Debt Service	-	-	-	-	-	-
Commodities	7,109	104,312	104,312	11,260	71,698	(32,614)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	2,318,000	2,318,000	2,318,000	-
Total County Treasurer	581,369	1,300,381	3,618,381	2,888,398	3,556,846	(61,535)



General Fund

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

For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	555,256	584,858	584,858	438,644	584,858	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	555,256	584,858	584,858	438,644	584,858	-
Facilities						
Personnel	1,818,840	3,751,205	3,751,205	1,794,983	3,612,918	(138,287)
Contractuals	1,950,183	3,703,443	3,702,143	1,984,156	3,750,837	48,694
Debt Service	-	-	-	-	-	-
Commodities	299,538	401,136	402,436	269,096	505,351	102,915
Capital Improvements	-	299,286	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	381,968	-	299,286	299,286	299,286	-
Total Facilities	4,450,528	8,155,070	8,155,070	4,347,520	8,168,392	13,322
Information Services						
Personnel	4,108,209	8,734,355	8,724,455	3,987,442	8,155,430	(569,025)
Contractuals	1,881,207	2,548,326	2,529,720	2,152,032	2,543,312	13,592
Debt Service	-	-	-	-	-	-
Commodities	705,430	1,325,101	1,353,607	694,282	1,324,348	(29,259)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	89,012	89,012	24,182	89,012	0
Transfers Out	-	-	-	-	-	-
Total Information Services	6,694,847	12,696,794	12,696,794	6,857,938	12,112,103	(584,692)
Fleet Management (Radio Main.)						
Personnel	116,755	247,238	247,238	112,880	239,417	(7,821)
Contractuals	14,940	22,544	32,544	21,664	23,400	(9,144)
Debt Service	-	-	-	-	-	-
Commodities	26,459	91,254	81,254	25,419	59,050	(22,204)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Fleet Management (Radio)	158,155	361,036	361,036	159,963	321,867	(39,169)
Public Safety						
Public Safety Director's Office						
Personnel	105,830	212,127	212,127	115,744	231,996	19,869
Contractuals	212	4,300	4,300	518	1,408	(2,892)
Debt Service	-	-	-	-	-	-
Commodities	727	1,200	1,200	73	1,116	(84)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Public Safety Director's Office	106,769	217,627	217,627	116,335	234,521	16,893
EMSS						
Personnel	123,205	359,493	359,493	175,769	344,821	(14,672)
Contractuals	43,956	44,018	33,518	23,624	42,304	8,786
Debt Service	-	-	-	-	-	-
Commodities	2,218	7,080	17,580	7,858	7,777	(9,803)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	180,380	-	-	(180,380)
Transfers Out	-	-	-	-	-	-
Total EMSS	169,378	410,591	590,971	207,251	394,902	(196,069)



General Fund

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

For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
Emergency Communications & Mgmt.						
Personnel	2,492,168	5,031,875	5,031,875	2,463,245	4,974,077	(57,798)
Contractuals	98,806	158,901	158,901	69,552	25,710	(133,191)
Debt Service	-	-	-	-	-	-
Commodities	2,928	15,736	15,736	4,191	9,211	(6,525)
Capital Improvements	-	100,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	100,000	-	100,000	100,000	100,000	-
Total Em. Communications & Mgmt.	2,693,902	5,306,512	5,306,512	2,636,988	5,108,998	(197,514)
Reg. Forensic Science Center						
Personnel	1,487,169	3,121,848	3,091,848	1,319,641	2,621,412	(470,436)
Contractuals	241,594	316,707	365,707	278,199	301,656	(64,051)
Debt Service	-	-	-	-	-	-
Commodities	170,662	331,420	312,420	178,698	294,055	(18,365)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total RFSC	1,899,424	3,769,975	3,769,975	1,776,539	3,217,122	(552,852)
Department of Corrections						
Personnel	4,305,709	9,082,274	9,359,274	4,342,831	8,826,810	(532,464)
Contractuals	779,289	1,418,233	1,578,412	758,985	1,386,712	(191,700)
Debt Service	-	-	-	-	-	-
Commodities	253,748	623,928	635,328	247,740	603,957	(31,371)
Capital Improvements	-	49,274	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	630,000	681,766	49,274	674,274	(7,492)
Total Department of Corrections	5,338,747	11,803,709	12,254,780	5,398,831	11,491,752	(763,027)
Sheriff's Office						
Personnel	19,179,595	38,960,676	38,960,676	19,188,064	38,790,468	(170,209)
Contractuals	5,426,437	13,069,701	13,068,701	7,099,850	12,836,217	(232,484)
Debt Service	-	-	-	-	-	-
Commodities	247,499	606,393	607,393	250,131	567,040	(40,353)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	120,000	120,000	-	-	(120,000)
Transfers Out	728,456	-	-	-	-	-
Total Sheriff's Office	25,581,986	52,756,770	52,756,770	26,538,044	52,193,725	(563,045)
District Attorney						
Personnel	4,584,831	9,692,206	9,692,206	4,754,637	9,476,849	(215,357)
Contractuals	274,092	527,796	516,896	269,522	512,267	(4,629)
Debt Service	-	-	-	-	-	-
Commodities	51,786	172,132	170,932	52,564	148,558	(22,374)
Capital Improvements	-	-	12,100	9,615	12,100	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Attorney	4,910,710	10,392,134	10,392,134	5,086,338	10,149,775	(242,359)
District Court						
Personnel	48,187	86,548	86,548	40,079	80,534	(6,014)
Contractuals	1,412,372	2,489,800	2,516,754	1,381,480	2,552,395	35,641
Debt Service	-	-	-	-	-	-
Commodities	332,956	448,210	421,256	202,397	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	-	-	-	-	-	-
Total District Court	1,793,515	3,044,558	3,044,558	1,624,641	3,030,584	(13,974)



General Fund

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

For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	380,000	662,383	662,024	330,370	662,024	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	359	359	-	(359)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	380,000	662,383	662,383	330,729	662,024	(359)
MABCD						
Personnel	995,623	2,252,684	2,252,684	1,066,298	2,118,581	(134,103)
Contractuals	55,490	639,770	876,215	492,846	503,220	(372,995)
Debt Service	-	-	-	-	-	-
Commodities	9,920	424,189	424,189	162,229	538,975	114,786
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	163,198	-	-	163,198	163,198
Transfers Out	-	-	-	-	-	-
Total MABCD	1,061,034	3,479,841	3,553,088	1,721,373	3,323,973	(229,115)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	7,067,309	14,771,968	14,771,968	7,151,381	14,481,122	(290,846)
Total Budget Transfers	7,067,309	14,771,968	14,771,968	7,151,381	14,481,122	(290,846)
Drainage						
Personnel	192,940	396,678	396,678	177,801	317,819	(78,860)
Contractuals	519,632	1,282,062	1,282,062	916,680	1,278,717	(3,345)
Debt Service	-	-	-	-	-	-
Commodities	1,757	2,444	2,444	110	2,989	545
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	500,000	-	-	-	-	-
Total Drainage	1,214,328	1,681,184	1,681,184	1,094,591	1,599,525	(81,659)
Environmental Resources						
Personnel	19,636	39,969	39,969	19,324	38,789	(1,181)
Contractuals	23,217	49,331	49,331	21,735	47,198	(2,133)
Debt Service	-	-	-	-	-	-
Commodities	546	3,341	3,341	163	4,073	732
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Environmental Resources	43,399	92,641	92,641	41,221	90,059	(2,582)



General Fund

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

For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Health & Human Services						
COMCARE						
Personnel	585,966	1,509,669	1,509,669	665,088	1,297,286	(212,382)
Contractuals	171,153	321,263	321,263	149,905	303,707	(17,556)
Debt Service	-	-	-	-	-	-
Commodities	13,444	151,701	151,701	18,752	54,644	(97,057)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total COMCARE	770,563	1,982,633	1,982,633	833,746	1,655,637	(326,996)
CDDO						
Personnel	-	-	-	-	-	-
Contractuals	1,074,520	2,059,568	2,059,568	1,064,232	2,059,568	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total CDDO	1,074,520	2,059,568	2,059,568	1,064,232	2,059,568	-
Department on Aging						
Personnel	-	-	-	-	-	-
Contractuals	275,582	278,886	278,886	248,726	278,886	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	159,478	159,478	159,478	159,478	159,478	-
Total Department on Aging	435,060	438,364	438,364	408,204	438,364	-
Health Department						
Personnel	1,537,297	3,020,022	3,020,022	1,432,990	2,930,929	(89,093)
Contractuals	360,076	613,250	614,800	437,125	553,566	(61,235)
Debt Service	-	-	-	-	-	-
Commodities	254,121	572,277	570,727	315,517	655,953	85,226
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Health Department	2,151,493	4,205,550	4,205,550	2,185,632	4,140,448	(65,102)
Animal Control						
Personnel	163,296	353,844	353,844	174,838	330,385	(23,459)
Contractuals	60,809	112,759	112,759	55,736	85,665	(27,094)
Debt Service	-	-	-	-	-	-
Commodities	9,397	26,500	26,500	6,254	13,571	(12,929)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Animal Control	233,502	493,103	493,103	236,828	429,622	(63,481)
Culture & Recreation						
Lake Afton						
Personnel	121,480	311,979	311,979	117,452	260,539	(51,439)
Contractuals	115,640	191,355	191,355	76,438	190,178	(1,177)
Debt Service	-	-	-	-	-	-
Commodities	37,295	153,883	163,883	90,454	181,658	17,775
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Lake Afton	274,415	657,217	667,217	284,344	632,376	(34,841)



General Fund

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

For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Culture & Recreation (Continued)						
Sedgwick County Park						
Personnel	95,407	187,731	187,731	91,652	181,942	(5,790)
Contractuals	46,768	132,146	132,146	45,904	101,107	(31,039)
Debt Service	-	-	-	-	-	-
Commodities	21,318	30,000	20,000	8,539	29,218	9,218
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Park	163,492	349,877	339,877	146,095	312,266	(27,611)
Sedgwick County Zoo						
Personnel	2,682,576	5,617,889	5,617,889	2,908,165	5,758,432	140,544
Contractuals	5,300,000	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	7,982,576	5,617,889	5,617,889	2,908,165	5,758,432	140,544
Exploration Place						
Personnel	82,478	168,912	176,596	87,965	168,689	(7,907)
Contractuals	2,083,020	2,051,228	2,043,544	2,043,544	2,051,451	7,907
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	2,165,498	2,220,140	2,220,140	2,131,509	2,220,140	-
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	206,734	292,472	309,972	244,211	299,972	(10,000)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	206,734	292,472	309,972	244,211	299,972	(10,000)
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	619,111	825,481	825,481	619,111	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	619,111	825,481	825,481	619,111	825,481	-
Housing						
Personnel	29,346	96,046	96,046	15,504	30,995	(65,051)
Contractuals	684	1,000	1,000	623	1,024	24
Debt Service	-	-	-	-	-	-
Commodities	209	945	945	176	882	(63)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Housing	30,240	97,991	97,991	16,303	32,901	(65,090)



General Fund

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

For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Community Development (Continued)						
Economic Development						
Personnel	43,311	87,613	87,613	43,219	86,823	(790)
Contractuals	778,157	1,878,798	1,878,798	331,648	526,958	(1,351,840)
Debt Service	-	-	-	-	-	-
Commodities	529	5,450	5,450	-	541	(4,909)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Economic Development	821,997	1,971,861	1,971,861	374,867	614,322	(1,357,539)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	4,000	45,302	45,302	27,977	45,302	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	4,000	45,302	45,302	27,977	45,302	-
Technical Education						
Personnel	-	-	-	-	-	-
Contractuals	923,336	904,000	904,000	852,646	902,500	(1,500)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Technical Education	923,336	904,000	904,000	852,646	902,500	(1,500)
Total Expenditures & Transfers Out	90,946,659	195,506,172	195,506,172	93,889,438	177,045,305	(18,460,867)
Net Change in Fund Balance	34,855,009	(22,445,671)	(22,445,671)	34,787,554	(3,640,486)	(18,116,550)
Actual Fund Balance, Beginning of Year	64,504,393	63,006,684	63,006,684	63,006,684	63,006,684	-
Ending Fund Balance	\$ 99,359,402	\$ 40,561,013	\$ 40,561,013	\$ 97,794,238	\$ 59,366,198	\$ (18,116,550)

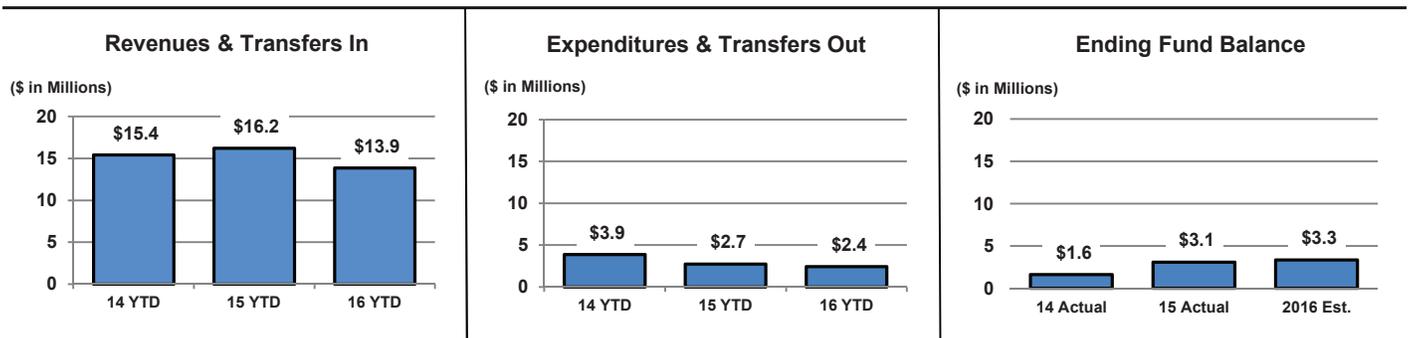


BUDGETARY ACCOUNTS

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 March 23, 2016, 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 June 30, 2016, with comparative actuals ending June 30, 2015

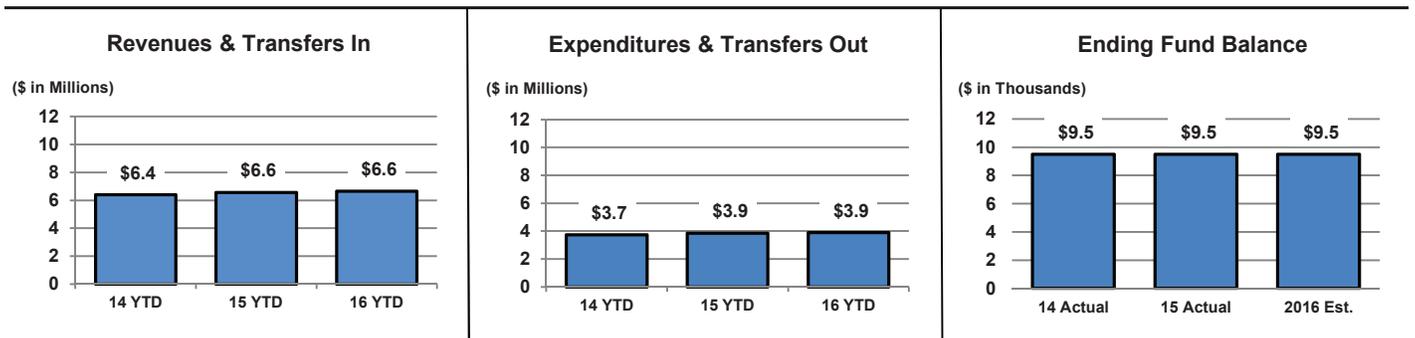
	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 13,121,113	\$ 11,369,864	\$ 11,369,864	\$ 11,108,412	\$ 11,360,367	\$ (9,498)
Back Prop. Taxes & Ref. Warrants	202,895	311,500	311,500	195,943	321,174	9,675
Special Assessment Prop. Taxes	1,073,417	1,297,057	1,297,057	792,329	941,807	(355,251)
Motor Vehicle Taxes	618,864	1,990,493	1,990,493	643,925	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	314,956	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	798,783	3,609,321	3,609,321	798,783	3,609,321	(0)
Total Revenues & Transfers In	16,214,825	19,416,171	19,416,171	13,856,098	19,113,368	(302,802)
Expenditures & Transfers Out						
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	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,727,063	18,863,980	18,863,980	2,423,996	18,863,980	(0)
Net Change in Fund Balance	13,487,762	552,191	552,191	11,432,103	249,389	(302,802)
Actual Beginning Fund Balance	1,624,603	3,090,367	3,090,367	3,090,367	3,090,367	-
Ending Fund Balance	\$ 15,112,365	\$ 3,642,558	\$ 3,642,558	\$ 14,522,470	\$ 3,339,756	\$ (302,802)



Wichita State University

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

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



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

For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

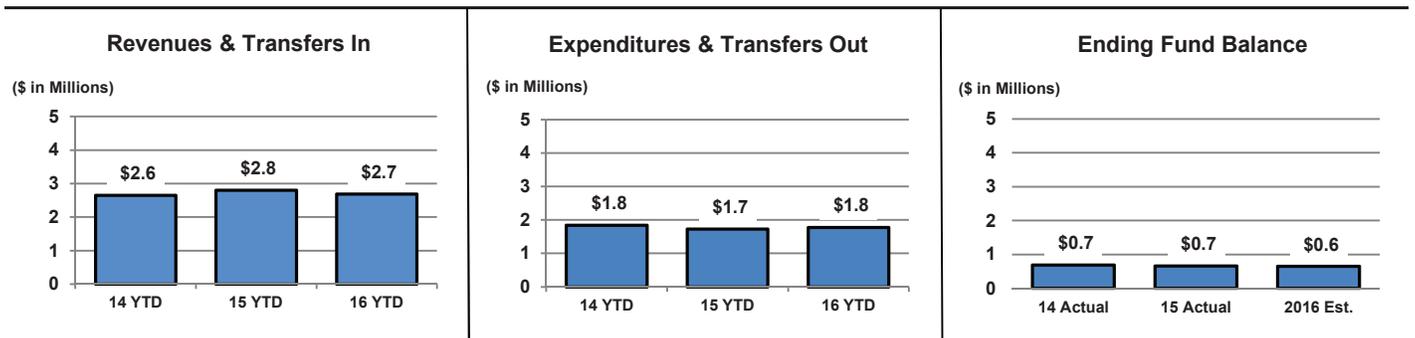
	2015 YTD			2016 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 6,147,354	\$ 6,395,777	\$ 6,395,777	\$ 6,242,687	\$ 6,384,669	\$ (11,109)
Back Prop. Taxes & Ref. Warrants	101,206	145,934	145,934	96,777	150,466	4,532
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	312,734	936,804	936,804	303,988	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	-	-	-	-	-	-
Total Revenues & Transfers In	6,561,293	7,778,515	7,778,515	6,643,452	7,462,837	(315,677)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	3,853,787	7,778,515	7,778,515	3,889,257	7,462,837	(315,678)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,853,787	7,778,515	7,778,515	3,889,257	7,462,837	(315,678)
Net Change in Fund Balance	2,707,507	(0)	(0)	2,754,195	0	(631,355)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 2,717,007	\$ 9,500	\$ 9,500	\$ 2,763,695	\$ 9,500	\$ (631,355)



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 June 30, 2016, with comparative actuals ending June 30, 2015

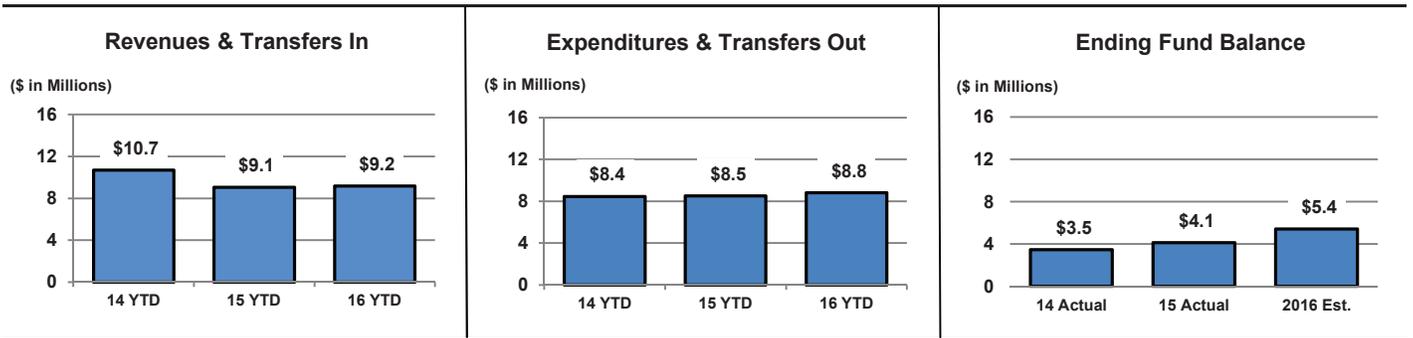
	2015 YTD		2016 YTD		Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,510,763	\$ 2,493,299	\$ 2,493,299	\$ 2,434,665	\$ 2,490,016	\$ (3,283)
Back Prop. Taxes & Ref. Warrants	38,593	59,609	59,609	37,959	61,460	1,851
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	118,989	382,180	382,180	123,469	378,514	(3,666)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	130,834	174,445	174,445	87,223	177,061	2,616
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	88	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,799,179	3,109,533	3,109,533	2,683,404	3,107,052	(2,481)
Expenditures & Transfers Out						
Personnel	\$ 709,914	\$ 1,468,382	\$ 1,468,382	\$ 666,167	\$ 1,351,293	\$ (117,090)
Contractuals	985,483	1,673,353	1,673,353	1,059,225	1,675,414	2,061
Debt Service	-	-	-	-	-	-
Commodities	35,526	116,773	116,773	51,352	93,832	(22,941)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,730,923	3,258,508	3,258,508	1,776,744	3,120,539	(137,970)
Net Change in Fund Balance	1,068,255	(148,975)	(148,975)	906,659	(13,486)	(140,451)
Actual Beginning Fund Balance	686,737	660,200	660,200	660,200	660,200	-
Ending Fund Balance	\$ 1,754,992	\$ 511,225	\$ 511,225	\$ 1,566,859	\$ 646,714	\$ (140,451)



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 June 30, 2016, with comparative actuals ending June 30, 2015

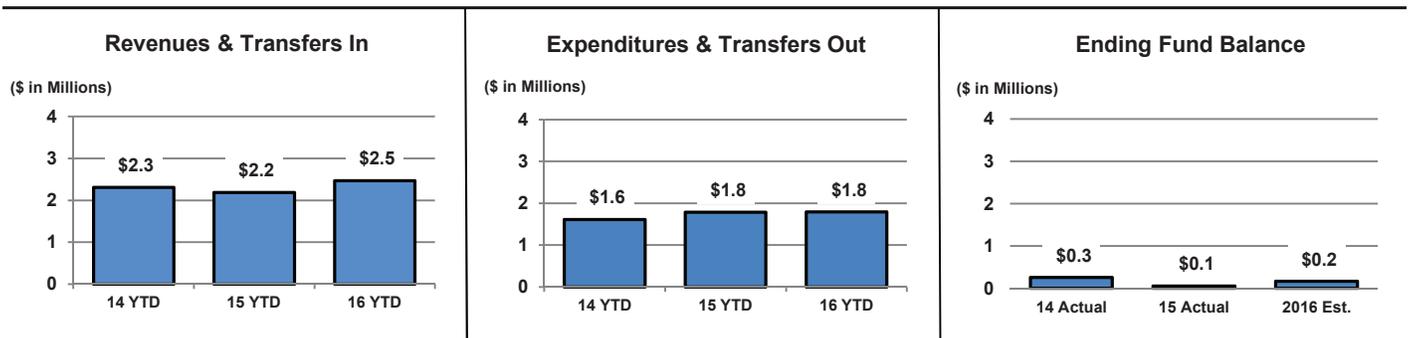
	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,366,713	\$ 2,567,294	\$ 2,567,294	\$ 2,509,509	\$ 2,566,641	\$ (653)
Back Prop. Taxes & Ref. Warrants	48,299	56,175	56,175	42,568	57,919	1,745
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	147,622	361,027	361,027	119,719	357,493	(3,534)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,496,975	14,455,546	14,455,546	6,465,673	15,638,974	1,183,428
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	875	5	5	30,182	944	939
Reimbursements	162	445	445	20	164	(282)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	9,060,646	17,440,492	17,440,492	9,167,671	18,622,136	1,181,644
Expenditures & Transfers Out						
Personnel	\$ 6,543,933	\$ 13,799,089	\$ 13,799,089	\$ 6,632,566	\$ 13,197,263	\$ (601,826)
Contractuals	1,403,256	2,941,810	2,931,810	1,362,085	2,743,861	(187,949)
Debt Service	-	-	-	-	-	-
Commodities	553,041	1,125,115	1,135,115	608,330	1,155,455	20,340
Capital Improvements	-	210,800	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	210,800	210,800	210,800	-
Total Expenditures & Transfers Out	8,500,230	18,076,814	18,076,814	8,813,781	17,307,379	(769,435)
Net Change in Fund Balance	560,416	(636,322)	(636,322)	353,890	1,314,757	412,209
Actual Beginning Fund Balance	3,467,364	4,117,682	4,117,682	4,117,682	4,117,682	-
Ending Fund Balance	\$ 4,027,780	\$ 3,481,360	\$ 3,481,360	\$ 4,471,572	\$ 5,432,439	\$ 412,209



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 June 30, 2016, with comparative actuals ending June 30, 2015

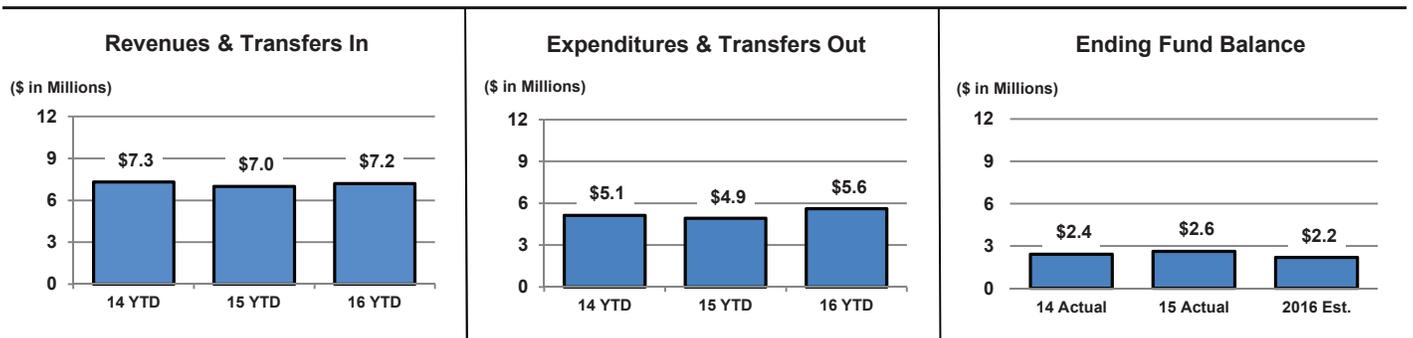
	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,037,786	\$ 2,384,298	\$ 2,384,298	\$ 2,330,405	\$ 2,383,620	\$ (678)
Back Prop. Taxes & Ref. Warrants	37,781	48,372	48,372	33,869	49,874	1,502
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	113,092	311,574	311,574	101,769	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	-	-	-	-	-	-
Total Revenues & Transfers In	2,188,660	2,744,245	2,744,245	2,466,043	2,741,953	(2,292)
Expenditures & Transfers Out						
Personnel	\$ 296,524	\$ 625,111	\$ 625,111	\$ 305,334	\$ 618,800	\$ (6,310)
Contractuals	1,301,111	1,807,574	1,807,574	1,295,817	1,811,645	4,071
Debt Service	-	-	-	-	-	-
Commodities	4,022	12,800	12,800	4,347	8,730	(4,070)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	187,047	187,047	187,047	187,047	187,047	-
Total Expenditures & Transfers Out	1,788,704	2,632,532	2,632,532	1,792,545	2,626,222	(6,310)
Net Change in Fund Balance	399,955	111,713	111,713	673,498	115,731	(8,602)
Actual Beginning Fund Balance	257,342	52,879	52,879	52,879	52,879	-
Ending Fund Balance	\$ 657,297	\$ 164,592	\$ 164,592	\$ 726,377	\$ 168,610	\$ (8,602)



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 June 30, 2016, with comparative actuals ending June 30, 2015

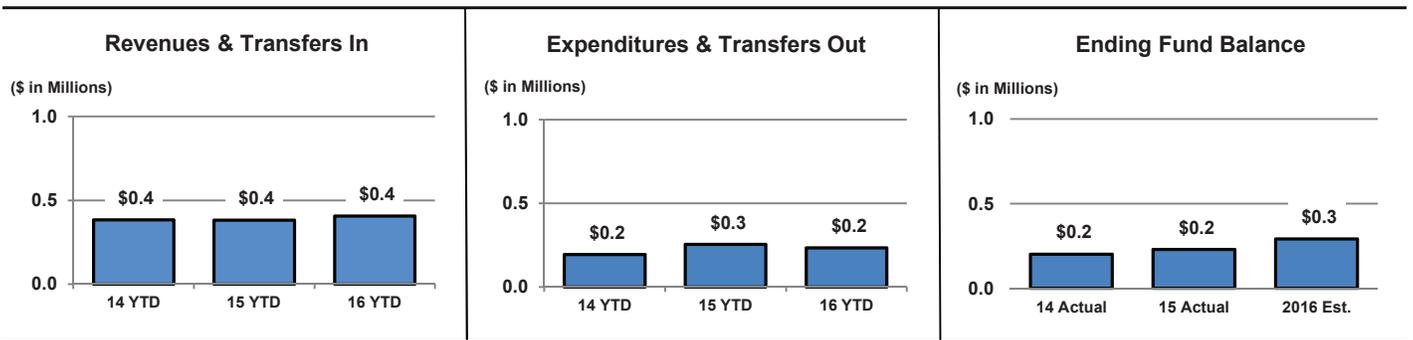
	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 4,478,295	\$ 4,809,055	\$ 4,809,055	\$ 4,698,564	\$ 4,805,533	\$ (3,522)
Back Prop. Taxes & Ref. Warrants	79,888	106,308	106,308	71,693	109,609	3,302
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	249,894	683,033	683,033	223,897	676,353	(6,680)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	2,795	5,264	5,264	2,145	5,388	124
Intergovernmental	2,157,337	4,499,053	4,499,053	2,158,611	4,435,637	(63,415)
Charges for Services	22,852	80,898	80,898	22,504	47,121	(33,777)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	4,883	15,307	15,307	6,496	9,118	(6,189)
Reimbursements	4,781	11,488	11,488	17,294	6,356	(5,131)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	7,000,726	10,210,405	10,210,405	7,201,203	10,095,116	(115,289)
Expenditures & Transfers Out						
Personnel	\$ 2,893,900	\$ 6,008,008	\$ 6,008,008	\$ 2,755,829	\$ 5,635,109	\$ (372,899)
Contractuals	1,918,845	3,999,242	3,996,191	1,763,768	3,748,757	(247,434)
Debt Service	-	-	-	-	-	-
Commodities	57,859	315,780	318,831	81,541	152,610	(166,221)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	40,000	1,000,000	1,000,000	1,000,000	1,000,000	-
Total Expenditures & Transfers Out	4,910,604	11,323,030	11,323,030	5,601,137	10,536,475	(786,554)
Net Change in Fund Balance	2,090,121	(1,112,625)	(1,112,625)	1,600,066	(441,360)	(901,843)
Actual Beginning Fund Balance	2,420,612	2,631,414	2,631,414	2,631,414	2,631,414	-
Ending Fund Balance	\$ 4,510,733	\$ 1,518,789	\$ 1,518,789	\$ 4,231,480	\$ 2,190,054	\$ (901,843)



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 June 30, 2016, with comparative actuals ending June 30, 2015

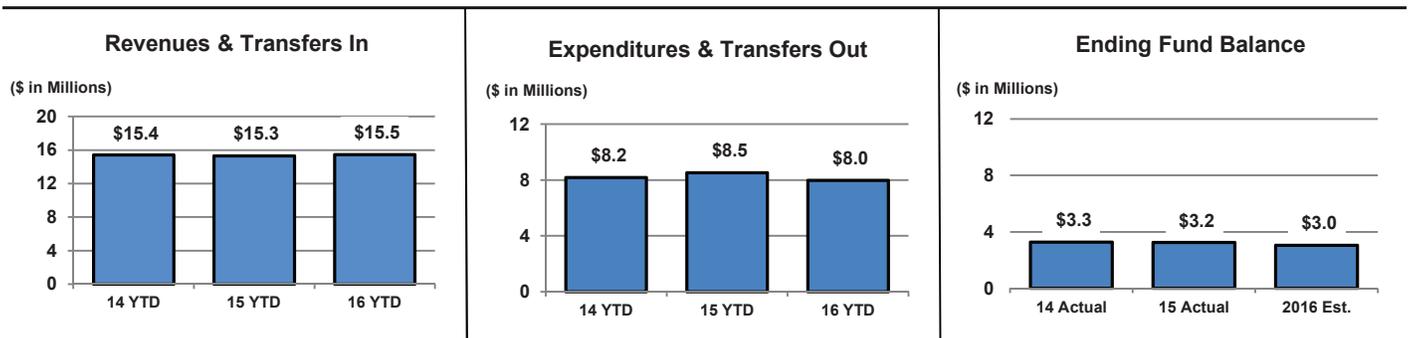
	2015 YTD		2016 YTD		Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 331,312	\$ 375,168	\$ 375,168	\$ 366,210	\$ 374,568	\$ (600)
Back Prop. Taxes & Ref. Warrants	6,141	7,861	7,861	5,542	8,105	244
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	18,002	50,585	50,585	16,454	50,082	(504)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	25,956	65,342	65,342	18,621	112,020	46,678
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	381,411	498,956	498,956	406,826	544,775	45,819
Expenditures & Transfers Out						
Personnel	\$ 155,635	\$ 308,417	\$ 308,417	\$ 143,319	\$ 301,320	\$ (7,097)
Contractuals	54,322	102,006	102,006	48,599	103,659	1,653
Debt Service	-	-	-	-	-	-
Commodities	43,344	100,129	100,129	40,813	77,391	(22,738)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	253,300	510,552	510,552	232,732	482,370	(28,182)
Net Change in Fund Balance	128,111	(11,595)	(11,595)	174,095	62,406	17,637
Actual Beginning Fund Balance	202,129	229,941	229,941	229,941	229,941	-
Ending Fund Balance	\$ 330,240	\$ 218,346	\$ 218,346	\$ 404,036	\$ 292,347	\$ 17,637



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 2016 is 18.371 mills. On June 8, 2016, the Board of County Commissioners resolved a union impasse and adopted a new contract.

Personnel estimates have been updated to include pay adjustments for bargaining unit staff now that a contract has been approved.



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

For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

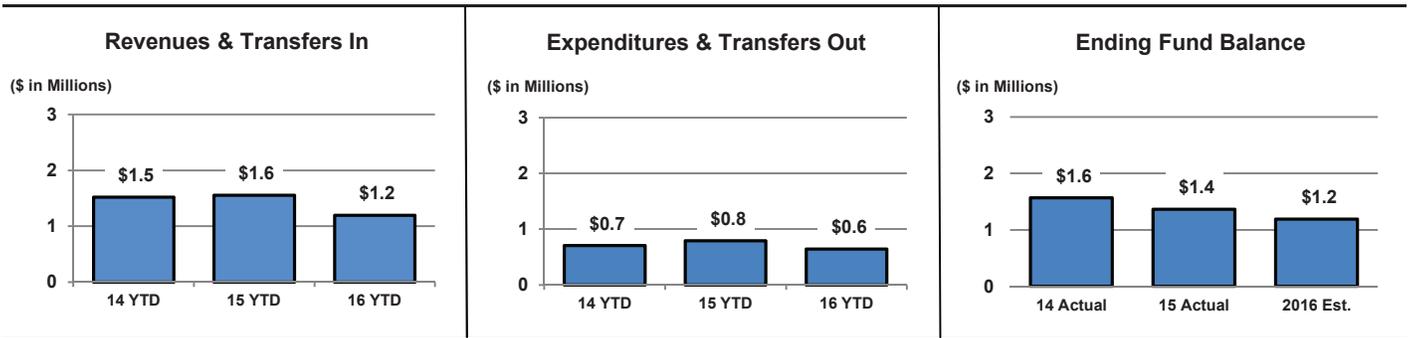
	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 14,508,880	\$ 14,730,789	\$ 14,730,789	\$ 14,705,015	\$ 14,926,082	\$ 195,293
Back Prop. Taxes & Ref. Warrants	192,666	214,434	214,434	152,601	241,751	27,317
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	577,818	1,690,730	1,690,730	564,574	1,711,968	21,238
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	1,705	5,718	5,718	9,291	4,760	(958)
Intergovernmental	-	-	-	-	-	-
Charges for Services	11,905	388,975	388,975	27,365	328,589	(60,386)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,240	66,539	66,539	825	4,401	(62,139)
Reimbursements	7,817	1,118	1,118	72	-	(1,118)
Use of Money & Property	-	2,489	2,489	-	3,393	904
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	15,302,031	17,100,793	17,100,793	15,459,745	17,220,944	120,151
Expenditures & Transfers Out						
Personnel	\$ 6,917,568	\$ 14,080,722	\$ 14,080,722	\$ 6,496,210	\$ 13,745,880	\$ (334,842)
Contractuals	816,489	2,053,220	2,053,220	890,128	1,650,859	(402,361)
Debt Service	455,884	923,340	923,340	278,438	923,340	0
Commodities	319,750	781,121	781,121	296,766	783,869	2,748
Capital Improvements	-	-	-	-	-	-
Capital Outlay	11,723	317,560	317,560	-	318,064	504
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	8,521,414	18,155,963	18,155,963	7,961,542	17,422,012	(733,951)
Net Change in Fund Balance	6,780,616	(1,055,170)	(1,055,170)	7,498,203	(201,068)	(613,800)
Actual Beginning Fund Balance	3,271,925	3,247,057	3,247,057	3,247,057	3,247,057	-
Ending Fund Balance	\$ 10,052,541	\$ 2,191,887	\$ 2,191,887	\$ 10,745,260	\$ 3,045,989	\$ (613,800)



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 June 30, 2016, with comparative actuals ending June 30, 2015

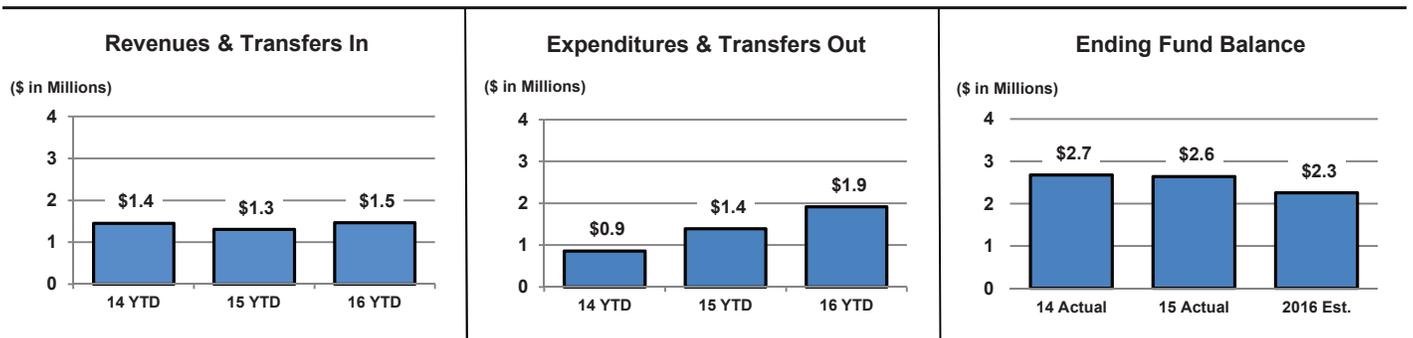
	2015 YTD		2016 YTD		Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	591	57,645	57,645	641	57,630	(14)
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,552,742	1,322,000	1,322,000	1,197,864	1,314,103	(7,897)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	175	2,254	2,254
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,553,333	1,379,645	1,379,645	1,198,679	1,373,987	(5,658)
Expenditures & Transfers Out						
Personnel	\$ 404,512	\$ 824,774	\$ 824,774	\$ 378,090	\$ 812,755	\$ (12,019)
Contractuals	235,716	813,056	811,675	234,070	597,898	(213,778)
Debt Service	-	-	-	-	-	-
Commodities	148,200	67,481	68,862	32,753	60,016	(8,846)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,315	80,315	-	80,315	-
Total Expenditures & Transfers Out	788,427	1,785,626	1,785,626	644,912	1,550,984	(234,642)
Net Change in Fund Balance	764,906	(405,981)	(405,981)	553,767	(176,997)	(240,300)
Actual Beginning Fund Balance	1,570,065	1,366,202	1,366,202	1,366,202	1,366,202	-
Ending Fund Balance	\$ 2,334,971	\$ 960,221	\$ 960,221	\$ 1,919,969	\$ 1,189,205	\$ (240,300)



Emergency Communications - 911

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

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

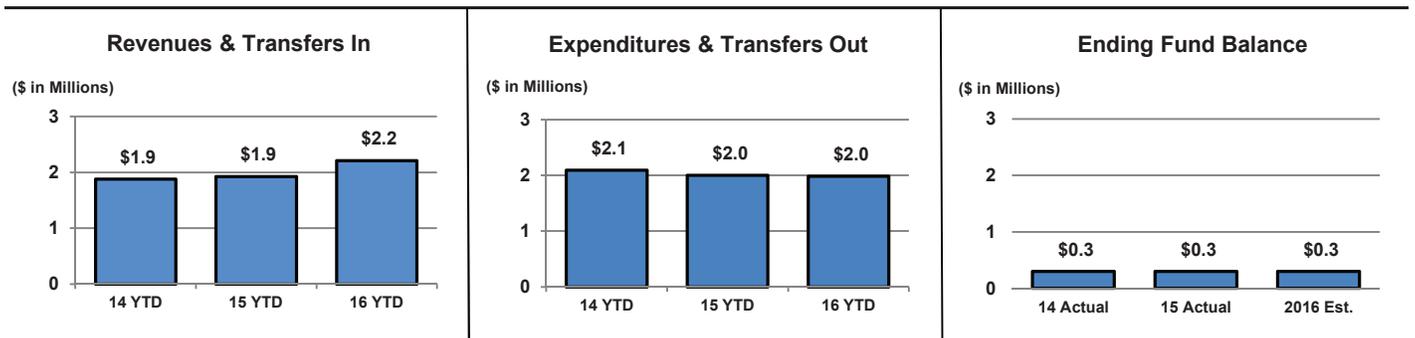
	2015 YTD		2016 YTD		Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	1,302,654	2,650,652	2,650,652	1,463,122	2,683,471	32,819
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	149	2,759	2,759	1,796	-	(2,759)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	904	904	-	1,377	473
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,302,803	2,654,315	2,654,315	1,464,919	2,684,848	30,533
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,384,044	2,407,000	2,407,000	1,885,518	2,396,124	(10,876)
Debt Service	-	-	-	-	-	-
Commodities	6,957	30,000	30,000	26,279	14,612	(15,388)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	655,598	655,598	-	655,598	0
Total Expenditures & Transfers Out	1,391,001	3,092,598	3,092,598	1,911,797	3,066,334	(26,264)
Net Change in Fund Balance	(88,198)	(438,283)	(438,283)	(446,879)	(381,487)	4,269
Actual Beginning Fund Balance	2,678,238	2,639,407	2,639,407	2,639,407	2,639,407	-
Ending Fund Balance	\$ 2,590,040	\$ 2,201,124	\$ 2,201,124	\$ 2,192,528	\$ 2,257,920	\$ 4,269



Auto License

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

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



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

For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

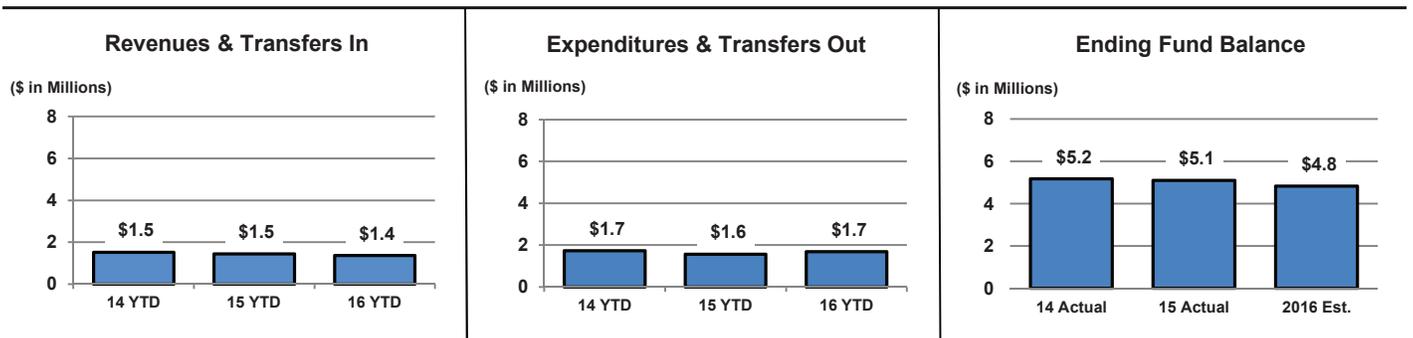
	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	(3)	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	31,850	25,000	25,000	32,900	33,052	8,052
Charges for Services	1,879,598	4,124,705	4,164,705	2,171,256	4,502,822	338,117
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	15,279	3,849	3,849	2,641	1,846	(2,003)
Reimbursements	-	-	-	2,622	505	505
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,926,724	4,153,555	4,193,555	2,209,419	4,538,226	344,672
Expenditures & Transfers Out						
Personnel	\$ 1,447,426	\$ 3,140,464	\$ 3,140,464	\$ 1,430,139	\$ 2,826,233	\$ (314,231)
Contractuals	538,824	962,973	936,163	503,318	1,005,810	69,647
Debt Service	-	-	-	-	-	-
Commodities	15,762	30,550	98,550	49,294	57,126	(41,424)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	1,190	-	-	649,057	649,057
Total Expenditures & Transfers Out	2,002,011	4,135,177	4,175,177	1,982,751	4,538,226	363,049
Net Change in Fund Balance	(75,287)	18,377	18,377	226,668	0	707,720
Actual Beginning Fund Balance	301,862	301,863	301,863	301,863	301,863	-
Ending Fund Balance	\$ 226,575	\$ 320,240	\$ 320,240	\$ 528,531	\$ 301,863	\$ 707,720



SCDDO Grants

The Sedgwick County Developmental Disability Organization (SCDDO) assists disabled citizens of Sedgwick County in accessing community services that promote independence. The SCDDO network providers are directly reimbursed by the State for case management services.

The SCDDO's Grant portion comes primarily through a contract with the State of Kansas through the Department of Children and Family Services (formerly SRS), which is the primary source of revenue for this Fund.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

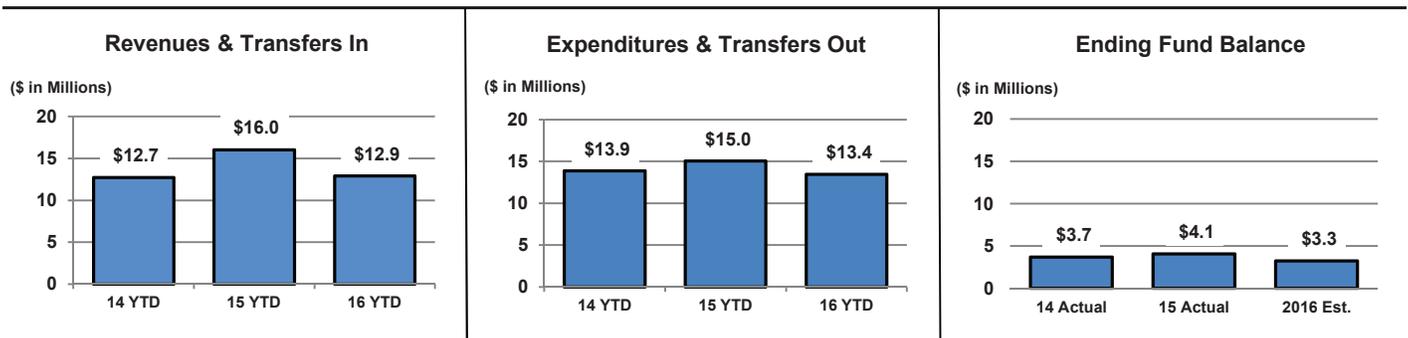
	2015 YTD		2016 YTD		Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,322,674	2,645,348	2,645,348	1,283,637	2,617,804	(27,544)
Charges for Services	87,385	180,000	180,000	83,521	174,744	(5,256)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	300	-	-	43	-	-
Reimbursements	39,650	22,500	22,500	2,071	78,062	55,562
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,450,009	2,847,848	2,847,848	1,369,272	2,870,610	22,762
Expenditures & Transfers Out						
Personnel	\$ 593,662	\$ 1,398,743	\$ 1,398,743	\$ 647,361	\$ 1,316,251	\$ (82,492)
Contractuals	925,070	2,087,257	2,087,257	1,026,173	1,773,914	(313,343)
Debt Service	-	-	-	-	-	-
Commodities	38,543	24,700	24,700	10,880	44,185	19,485
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,557,275	3,510,700	3,510,700	1,684,414	3,134,351	(376,349)
Net Change in Fund Balance	(107,266)	(662,852)	(662,852)	(315,142)	(263,741)	(353,587)
Actual Beginning Fund Balance	5,170,868	5,095,133	5,095,133	5,095,133	5,095,133	-
Ending Fund Balance	\$ 5,063,602	\$ 4,432,281	\$ 4,432,281	\$ 4,779,991	\$ 4,831,392	\$ (353,587)



COMCARE Grants

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

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



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

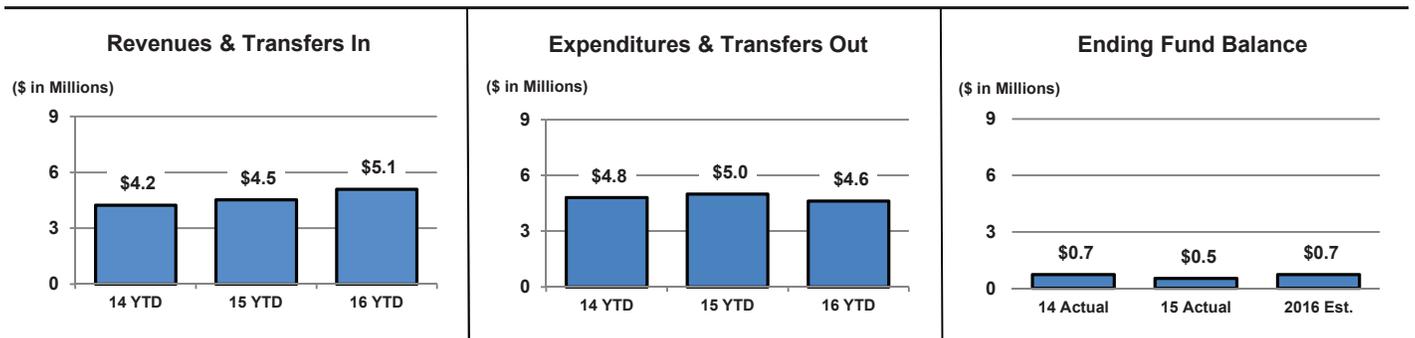
For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,489,990	7,158,906	7,158,906	3,411,757	6,790,311	(368,594)
Charges for Services	12,499,653	28,978,121	28,978,121	9,489,881	20,202,027	(8,776,094)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	182	5,150	5,150	(72,732)	500	(4,650)
Reimbursements	24,062	39,278	39,278	34,261	46,681	7,403
Use of Money & Property	223	0	0	2,981	695	695
Transfers In & Other Proceeds	1,494	60,623	60,623	46,103	60,623	-
Total Revenues & Transfers In	16,015,603	36,242,077	36,242,077	12,912,251	27,100,837	(9,141,240)
Expenditures & Transfers Out						
Personnel	\$ 9,617,596	\$ 23,006,443	\$ 22,997,993	\$ 8,795,459	\$ 17,391,971	\$ (5,606,022)
Contractuals	5,294,935	13,101,712	13,275,255	4,537,565	10,317,835	(2,957,420)
Debt Service	-	-	-	-	-	-
Commodities	118,760	795,877	630,761	109,139	204,951	(425,810)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	1,494	5,137	5,160	1,494	5,137	(23)
Total Expenditures & Transfers Out	15,032,784	36,909,169	36,909,169	13,443,657	27,919,894	(8,989,275)
Net Change in Fund Balance	982,819	(667,091)	(667,091)	(531,406)	(819,057)	(18,130,515)
Actual Beginning Fund Balance	3,702,008	4,073,505	4,073,505	4,073,505	4,073,505	-
Ending Fund Balance	\$ 4,684,827	\$ 3,406,414	\$ 3,406,414	\$ 3,542,099	\$ 3,254,448	\$ (18,130,515)



Corrections Grants

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



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

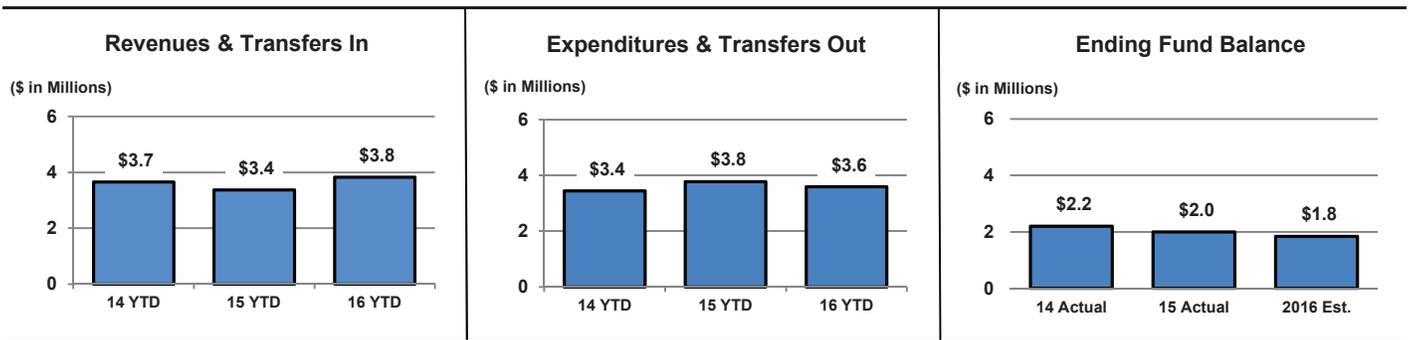
For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,288,957	8,658,163	8,862,099	4,802,934	8,615,430	(246,669)
Charges for Services	229,675	825,899	825,899	270,625	468,636	(357,263)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	6,882	110	110	165	126	16
Reimbursements	8,062	27,134	27,134	10,196	15,631	(11,504)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	630,000	632,492	-	630,000	(2,492)
Total Revenues & Transfers In	4,533,576	10,141,306	10,347,734	5,083,920	9,729,822	(617,912)
Expenditures & Transfers Out						
Personnel	\$ 4,360,255	\$ 9,174,556	\$ 9,209,556	\$ 4,062,802	\$ 8,325,604	\$ (883,951)
Contractuals	418,010	839,296	928,628	335,149	813,432	(115,196)
Debt Service	-	-	-	-	-	-
Commodities	212,953	261,001	350,787	215,053	387,736	36,949
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,991,218	10,274,853	10,488,971	4,613,003	9,526,773	(962,198)
Net Change in Fund Balance	(457,642)	(133,547)	(141,237)	470,917	203,050	(1,580,110)
Actual Beginning Fund Balance	737,648	534,549	534,549	534,549	534,549	-
Ending Fund Balance	\$ 280,006	\$ 401,002	\$ 393,312	\$ 1,005,466	\$ 737,599	\$ (1,580,110)



Aging Grants

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



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

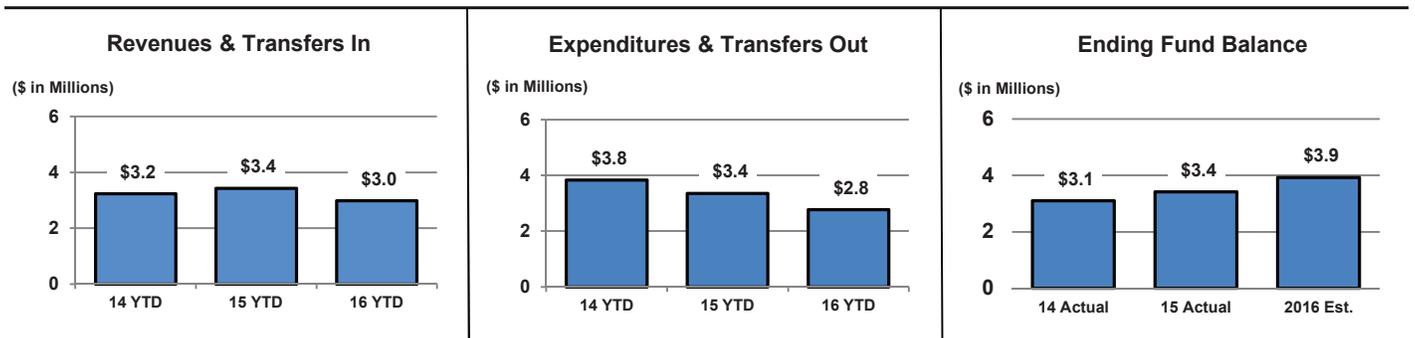
For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,934,612	5,883,205	6,051,825	3,438,506	6,284,361	232,536
Charges for Services	37,524	71,633	240,252	23,411	322,914	82,662
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(16,517)	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	360,513	411,363	-
Total Revenues & Transfers In	3,366,982	6,398,897	6,736,136	3,823,592	7,040,512	304,376
Expenditures & Transfers Out						
Personnel	\$ 844,931	\$ 1,924,311	\$ 1,924,311	\$ 864,268	\$ 1,757,236	\$ (167,074)
Contractuals	2,830,513	4,734,230	4,985,468	2,704,733	5,329,866	344,397
Debt Service	-	-	-	-	-	-
Commodities	34,183	38,900	39,900	9,151	52,028	12,128
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	64,838	64,838	64,838	13,988	64,838	-
Total Expenditures & Transfers Out	3,774,466	6,762,279	7,014,517	3,592,139	7,203,968	189,451
Net Change in Fund Balance	(407,484)	(363,382)	(278,381)	231,453	(163,456)	493,827
Actual Beginning Fund Balance	2,201,475	2,002,541	2,002,541	2,002,541	2,002,541	-
Ending Fund Balance	\$ 1,793,991	\$ 1,639,159	\$ 1,724,160	\$ 2,233,994	\$ 1,839,085	\$ 493,827



Health Department Grants

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



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

For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

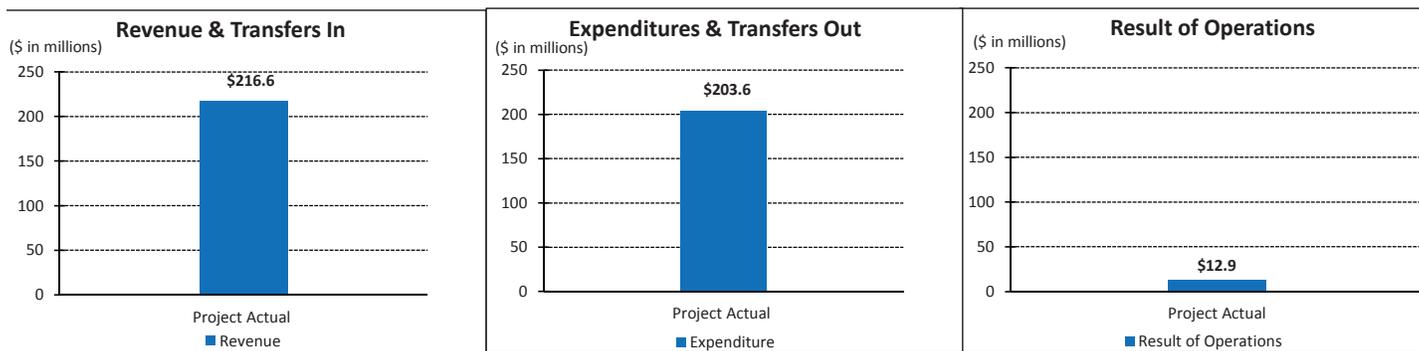
	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,166,115	6,050,377	6,114,006	2,676,355	5,647,469	(466,537)
Charges for Services	148,156	320,596	320,596	168,824	295,752	(24,844)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	100,976	82,315	82,315	83,360	93,404	11,089
Reimbursements	10,166	548	548	61,538	68,570	68,022
Use of Money & Property	-	0	0	6	-	(0)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	3,425,413	6,453,836	6,517,465	2,990,083	6,105,195	(412,270)
Expenditures & Transfers Out						
Personnel	\$ 2,310,474	\$ 5,005,824	\$ 5,005,824	\$ 2,024,091	\$ 4,110,592	\$ (895,233)
Contractuals	692,766	1,195,873	1,204,169	595,467	1,139,091	(65,078)
Debt Service	-	-	-	-	-	-
Commodities	349,774	582,719	638,052	144,148	346,667	(291,385)
Capital Improvements	3,107	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,356,122	6,784,416	6,848,045	2,763,706	5,596,350	(1,251,696)
Net Change in Fund Balance	69,291	(330,580)	(330,580)	226,377	508,845	(1,663,966)
Actual Beginning Fund Balance	3,103,278	3,417,061	3,417,061	3,417,061	3,417,061	-
Ending Fund Balance	\$ 3,172,569	\$ 3,086,481	\$ 3,086,481	\$ 3,643,438	\$ 3,925,906	\$ (1,663,966)



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			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	5,894,437	550,103	\$ 6,444,540
Miscellaneous	-	-	400,574	2,959	\$ 403,533
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	1,959,549	-	\$ 1,959,549
Total revenues & transfers in	184,528,042	205,500,000	216,557,833	553,062	217,110,895
Expenditures & transfers out					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	\$ 13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	\$ 16,993,976
Site Costs	7,460,000	-	-	-	\$ -
Parking	-	5,313,079	5,201,116	-	\$ 5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	\$ 7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	\$ 141,822,940
Contingency	7,700,000	-	-	-	\$ -
Pavilions	9,128,000	6,072,455	6,072,455	-	\$ 6,072,455
Operations Reserve	48,011,000	8,739,817	-	-	\$ -
Project Management & Planning	-	5,232,168	5,232,168	-	\$ 5,232,168
Kansas Pavilions - Construct Restroom/Shower	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	3,714,678	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
Total expenditures & transfers out	184,528,042	211,408,448	203,612,918	1,138,000	204,750,918
Ending fund balance			\$ 12,944,915		\$ 12,359,977

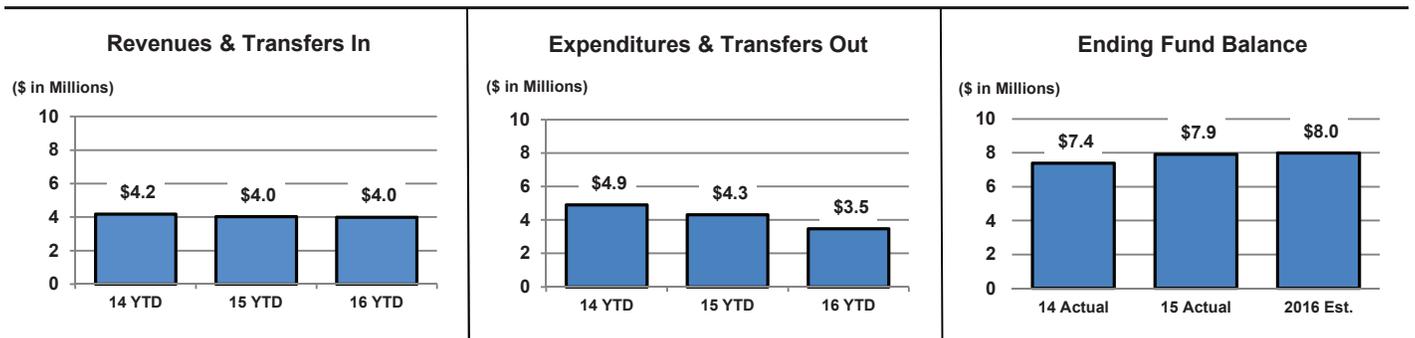


Fleet Management

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 June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,677,434	8,182,322	8,182,322	3,538,806	7,559,348	(622,974)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	328,475	346,755	346,755	425,189	206,543	(140,213)
Reimbursements	20,884	67,468	67,468	25,088	44,426	(23,042)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,026,793	8,596,546	8,596,546	3,989,084	7,810,316	(786,229)
Expenditures & Transfers Out						
Personnel	\$ 475,961	\$ 987,778	\$ 987,778	\$ 473,398	\$ 938,951	\$ (48,827)
Contractuals	313,391	615,518	615,518	288,030	570,402	(45,116)
Debt Service	-	-	-	-	-	-
Commodities	1,486,165	3,400,022	3,481,222	1,521,192	2,805,812	(675,410)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	2,034,308	5,078,768	4,997,568	1,185,442	3,406,845	(1,590,723)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,309,826	10,082,086	10,082,086	3,468,061	7,722,011	(2,360,076)
Net Change in Fund Balance	(283,033)	(1,485,541)	(1,485,541)	521,023	88,306	(3,146,305)
Actual Beginning Fund Balance	7,378,279	7,905,029	7,905,029	7,905,029	7,905,029	-
Ending Fund Balance	\$ 7,095,246	\$ 6,419,488	\$ 6,419,488	\$ 8,426,052	\$ 7,993,335	\$ (3,146,305)

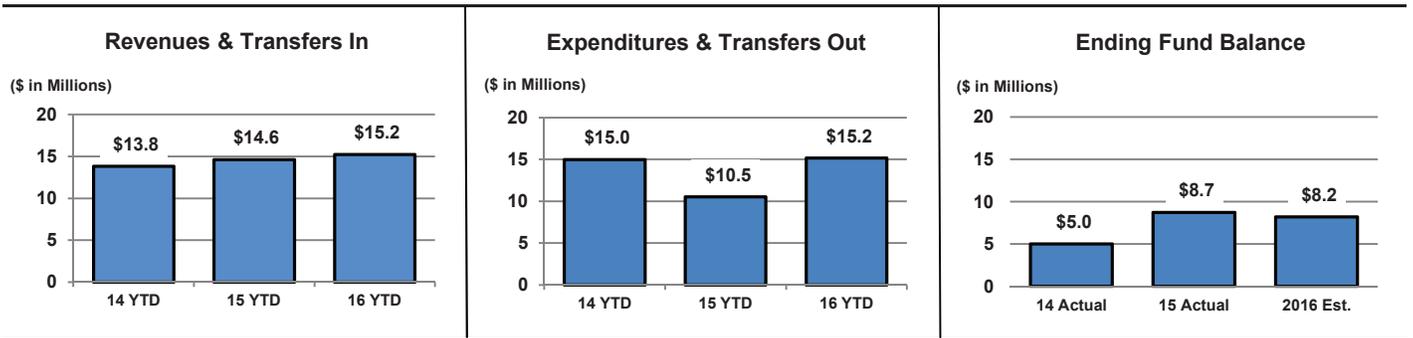


Health/Dental Insurance Fund

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)

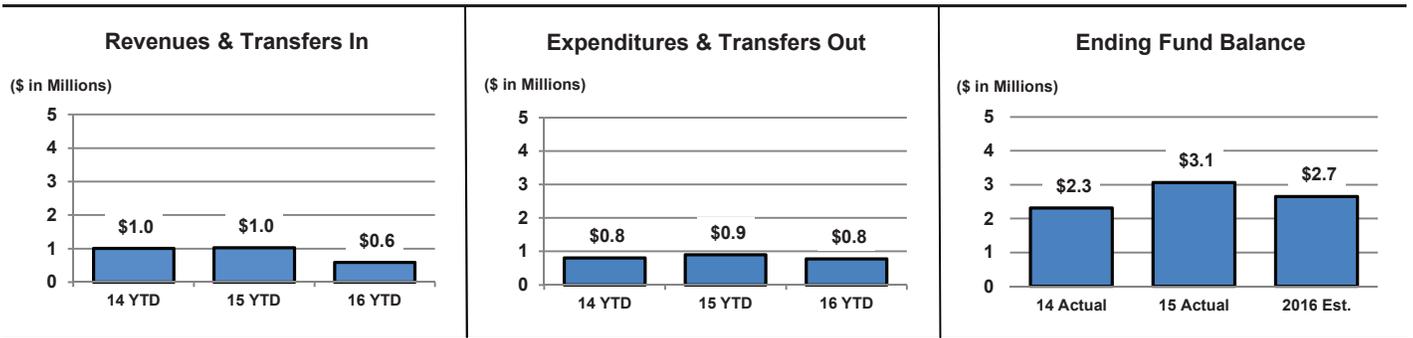
For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	14,278,696	33,267,050	33,267,050	15,234,160	30,341,643	(2,925,408)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	355,744	-	-	10,790	12,672	12,672
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	4,599	4,599
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	14,634,440	33,267,050	33,267,050	15,244,950	30,358,914	(2,908,137)
Expenditures & Transfers Out						
Personnel	\$ 62,793	\$ 204,144	\$ 204,144	\$ 98,300	\$ 197,879	\$ (6,265)
Contractuals	10,458,372	34,968,774	34,968,474	15,055,131	30,675,932	(4,292,542)
Debt Service	-	-	-	-	-	-
Commodities	3,950	-	300	300	25,274	24,974
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	10,525,115	35,172,918	35,172,918	15,153,732	30,899,086	(4,273,832)
Net Change in Fund Balance	4,109,325	(1,905,868)	(1,905,868)	91,218	(540,172)	(7,181,969)
Actual Beginning Fund Balance	4,994,503	8,732,241	8,732,241	8,732,241	8,732,241	-
Ending Fund Balance	\$ 9,103,828	\$ 6,826,373	\$ 6,826,373	\$ 8,823,459	\$ 8,192,069	\$ (7,181,969)



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 June 30, 2016, with comparative actuals ending June 30, 2015

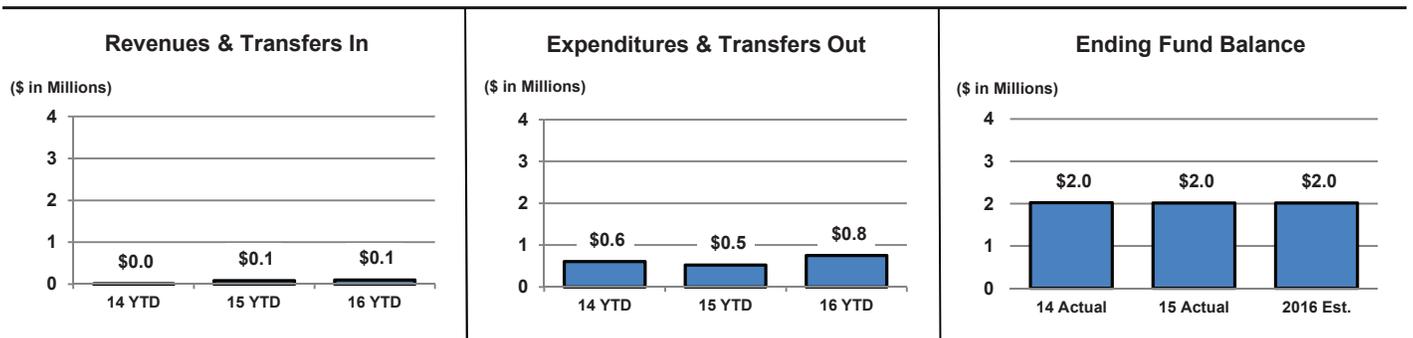
	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,024,789	1,023,348	1,023,348	572,260	1,049,672	26,324
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	239	-	-
Reimbursements	2,865	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	-	-	-	-	-	-
Total Revenues & Transfers In	1,027,654	1,050,951	1,050,951	591,493	1,085,066	34,116
Expenditures & Transfers Out						
Personnel	\$ 88,843	\$ 345,386	\$ 345,386	\$ 142,713	\$ 271,133	\$ (74,254)
Contractuals	813,460	1,702,626	1,702,626	633,944	1,222,537	(480,089)
Debt Service	-	-	-	-	-	-
Commodities	296	-	-	-	2,407	2,407
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	902,600	2,048,012	2,048,012	776,657	1,496,076	(551,937)
Net Change in Fund Balance	125,054	(997,062)	(997,062)	(185,164)	(411,009)	(517,821)
Actual Beginning Fund Balance	2,312,483	3,064,910	3,064,910	3,064,910	3,064,910	-
Ending Fund Balance	\$ 2,437,537	\$ 2,067,848	\$ 2,067,848	\$ 2,879,746	\$ 2,653,901	\$ (517,821)



Risk Management

To centralize and manage administration of claims and claim expense, the County established the Risk Management Fund in 1986, as authorized by K.S.A. 12-2615. The Fund pays for Risk Management staff salary and benefits, insurance premiums, insurance deductibles, and claims not otherwise covered by an insurance policy. The fund is supported by an annual inter-fund transfer from the General Fund.

The Fund is used to pay premiums for the following insurance policies: property, Sheriff's aircraft hull and liability, fire, vehicle, fleet, physical liability, employee blanket bond, public official bonds, professional liability for Health Department and COMCARE healthcare facilities, and professional liability for physicians in COMCARE, Regional Forensic Science Center and EMSS. Each policy has a deductible of \$100,000 or less. The risks of public liability and auto liability are self-insured. The self-insured claims and expenses are also paid out of the Risk Management Fund.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending June 30, 2016, with comparative actuals ending June 30, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of June 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	874	876	876
Reimbursements	84,392	74,291	74,291	97,813	272,678	198,388
Use of Money & Property	-	615	615	-	777	163
Transfers In & Other Proceeds	-	1,183,674	1,183,674	-	945,172	(238,502)
Total Revenues & Transfers In	84,392	1,258,579	1,258,579	98,687	1,219,504	(39,076)
Expenditures & Transfers Out						
Personnel	\$ 107,516	\$ 218,364	\$ 218,364	\$ 107,766	\$ 221,486	\$ 3,122
Contractuals	409,354	1,029,390	1,029,390	639,892	988,663	(40,727)
Debt Service	-	-	-	-	-	-
Commodities	2,919	15,000	15,000	5,591	9,355	(5,645)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	519,789	1,262,754	1,262,754	753,250	1,219,504	(43,250)
Net Change in Fund Balance	(435,398)	(4,175)	(4,175)	(654,562)	-	(82,325)
Actual Beginning Fund Balance	2,023,800	2,013,418	2,013,418	2,013,418	2,013,418	-
Ending Fund Balance	\$ 1,588,402	\$ 2,009,243	\$ 2,009,243	\$ 1,358,856	\$ 2,013,418	\$ (82,325)



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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 \$152,334 available.
- **2011:** Budgeted funding for active 2011 projects totals \$1.5 million, with \$0.9 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 \$11.8 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 \$22.8 million in project funding, of which \$20.3 million is committed and \$2.4 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 \$30.1 million in project funding, of which \$19.8 million is committed and \$10.2 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 \$25.0 million in project funding, of which \$18.8 million is committed and \$6.2 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 \$64.5 million in project funding, of which \$15.2 million is committed and \$49.3 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
2002							
Facility							
51999-234	Replace Shltr 3, LAP/Plum SCP	Cash	43,540	246,235	234,006	12,229	-
	Annual Total		43,540	246,235	234,006	12,229	-
2005							
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	-
	Annual Total		350,000	8,012,889	133,863	7,879,026	-
2006							
Roads							
21763-231	R239 13th St N: 119-135th St N	LST	300,000	300,000	-	300,000	-
	Annual Total		300,000	300,000	-	300,000	-
2007							
Roads							
21723-231	R308 Widen 159th St E US54-21St St N (D)	LST	-	250,000	-	250,000	-
	Annual Total		-	250,000	-	250,000	-
2008							
Facility							
33976-234	Replace HVAC & Boilers-JRBR Design(Ph 2)	Cash	48,676	48,676	-	48,676	-
	Annual Total		48,676	48,676	-	48,676	-



Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
2009							
	Facility						
62999-234	Compliance with ADA-2009	Cash	278,350	278,350	275,544	2,806	-
	Drainage						
23968-234	D23 Levee Repairs Required-FEMA Accredited	Cash	4,000,000	4,000,000	3,983,363	16,638	-
	Roads						
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
	Annual Total		5,333,350	6,768,008	6,648,564	119,444	19,273

2010							
	Facility						
62998-234	ADA Compliance-2010	Cash	378,363	378,365	275,472	102,893	-
	Roads						
21634-231	R299 135th W: Diagonal to Ross (D)	LST	150,000	150,000	100,559	49,441	4,590
	Annual Total		528,363	528,365	376,031	152,334	4,590

2011							
	Facility						
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	24,865
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	582,424	42,748	75,010
	Roads						
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	-
	Annual Total		1,814,669	1,493,623	946,100	547,523	99,875





Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
2012							
Facility							
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	16,292	31,955	2,098
Drainage							
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Cash	-	145,000	136,290	8,710	-
Roads							
21591-231	R134 Utility Relocation&Right of Way-12	LST	200,000	250	250	-	-
21592-231	R175 reventive Maintenance-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	-	-	-	-
Annual Total			10,768,337	12,437,024	11,774,177	662,847	2,123



Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
2013							
Facility							
17975-234	Update master control adult detention	Cash	2,022,322	2,837,071	2,790,682	46,389	41,420
52984-234	Replace Center Rest Room -SCP	Cash	132,485	132,485	104,104	28,381	52,654
62993-234	ADA compliance - 2013	Cash	369,889	369,889	118,444	251,445	5,032
91947-234	Replace County Owned Parking Lots - 2013	Cash	248,062	248,062	248,062	-	5,133
Drainage							
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	-
Roads							
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	-
Bridges							
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 11th 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	-	731
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 Bridges -13	LST	100,000	100,000	99,750	250	13,671
Annual Total			19,161,292	22,766,464	20,332,338	2,434,126	221,076



Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
2014							
Facility							
93961-402	Acquire/Renovate IRS Building	Bond	13,855,000	12,293,744	6,869,315	5,424,430	606,277
Drainage							
23959-403	D21 Phase I Imprv Draing SW of Haysville	Bond	300,000	1,884,000	-	1,884,000	-
Roads							
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 (Cleanwtr)	LST	500,000	934,574	583,784	350,791	430,856
21552-231	R264 Miscellaneous 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	-
Bridges							
21535-231	B487 103rd St S btw 295th and 311th St W	LST	370,000	370,000	311,964	58,036	263,830
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	4,600
21539-231	B462 Ped Bridge Wichita VC Flood 2014	LST	-	150,000	147,903	2,097	13,311
21540-231	B461 Spc Bridge Inspec & Engineering2014	LST	100,000	113,383	113,383	-	1,711
21541-231	B464 Dsgn Off System Fed Fund Bridges -14	LST	100,000	151,000	151,000	-	23,932
21555-231	B474 on 135th St W btwn 21st & 29th St N	LST	90,000	1,297,705	931,918	365,787	20,807
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	-
Annual Total			26,926,455	30,067,119	19,848,917	10,218,202	1,373,523



Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
2015							
Facility							
13983-234	Outdoor Warning Device	Cash	100,000	100,000	94,379	5,621	-
31995-234	Crisis Community Center	Cash	-	284,339	235,583	48,756	94,984
62992-234	ADA Compliance - 2015	Cash	353,363	353,363	211,165	142,198	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	-
93958-234	New Main Tag Office	Cash	-	2,231,707	1,999,853	231,854	1,966,393
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
Roads							
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	9,741,268	258,732	73,918
21522-231	R264 Improve Drainage County ROW 2015	LST	500,000	585,500	517,040	68,460	109,744
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	405,000	95,000	20,742
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
2015							
Bridges							
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 Bridges -15	LST	100,000	100,000	69,000	31,000	5,250
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	127,490
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	13,503
21529-231	B471 53rd St N btw 231st and 247th St W	LST	70,000	70,000	51,200	18,800	3,814
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	75,554
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	209,300
21570-403	B482 Redeck Hydraulic btw 69th & 77th N	Bond	3,750	253,750	-	253,750	-
Annual Total			21,364,224	25,002,721	18,765,813	6,236,908	3,277,591

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
2016							
Facility							
11001-230	Outdoor Warning Device - 2016	Cash	100,000	100,000	92,175	7,825	59,675
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	50,450	1,345,379	22,477
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	-
Roads							
21511-231	R342 Cold Mix & Gravel Rd Replacement-16	LST	1,250,000	1,250,000	1,234,645	15,355	-
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	480,612	69,388	57,626
21514-231	R175 Preventive Maintenance-16	LST	9,250,000	9,250,000	8,961,667	288,333	666,898
21515-231	R134 Utility relocate, Right of WAY 2016	LST	200,000	200,000	35,944	164,056	35,944
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	4,800	495,200	-
21003-230	R338 93rd St. N. from Meridian to Seneca	Cash	600,000	1,435,426	1,397,023	38,403	-
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
2016							
Bridges							
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	203,962
21009-230	B483 Redeck MacArthur over Big Ark River	Cash	1,000,000	2,033,877	1,952,002	81,875	1,178,051
Annual Total			62,418,866	64,479,253	15,205,793	49,273,459	2,582,308
Total All Years			149,057,772	172,400,377	94,265,602	78,134,775	7,580,360

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	114,294,913	62,521,735	51,773,177	2,021,756
Fire Dist Spec Equip	Cash	96,494	96,494	44,847	51,647	2,098
Bldg & Equipment	Bond	14,420,521	12,859,265	7,061,611	5,797,654	782,023
Str Bdge & Oth Const	Bond	5,034,000	8,163,973	5,208,279	2,955,694	209,300
Str Bdge & Oth Const	LST	1,724,000	1,724,000	947,905	776,095	75,554
Arena Construction	Special LST	-	7,778,639	-	7,778,639	-
Capital Improvements	Cash	20,965,802	27,483,093	18,481,225	9,001,868	4,489,629
Total All Funds		\$149,057,772	\$172,400,377	\$94,265,602	\$78,134,775	\$7,580,360

Total by Project Type

Bridges	13,799,098	20,449,821	13,311,618	7,138,203	2,260,832
Drainage	5,200,000	7,603,850	4,294,503	3,309,347	6,504
Facility	27,203,622	36,924,144	16,633,387	20,290,757	3,220,173
Roads	102,855,052	107,422,562	60,026,095	47,396,467	2,092,850
Total All Project Types	\$149,057,772	\$172,400,377	\$94,265,602	\$78,134,775	\$7,580,360

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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 June 30, 2016 are as follows:

- Total assets of the County exceeded liabilities by \$576.0 million, representing net position. Of this amount, \$17.7 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 (80.8%) 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 \$96.4 million, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program revenues under expenses is offset by general revenues and transfers of \$165.3 million, resulting in a \$69.0 million, or 13.6%, 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 June 30, 2016 are as follows:

- Fund balances for the governmental funds totaled \$280.6 million, an increase of \$61.8 million since

the end of 2015. The following table depicts the financial position at June 30 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund	June 30, 2016 Fund Balance	Change in Fund Balance
General	\$ 105,850,707	\$ 40,841,117
Fed/State Assistance	22,682,858	2,286,599
Public Building Commission	24,772,266	(17,132,877)
Debt Service	14,542,636	11,432,103
Debt Proceeds	44,055,232	(819,492)
Other	68,738,766	25,239,483
Totals	\$ 280,642,465	\$ 61,846,933

- Governmental funds revenues were \$224.1 million for the period ending June 30, 2016, an increase of \$3.4 million compared to 2015. Property tax revenue was up \$1.4 million from the same time period last year. Charges for services decreased \$3.2 million from 2015 to 2016. Investment income was up \$1.3 million for 2016. Other revenues increased \$4.2 million from 2015 to 2016.
- Governmental funds expenditures were \$162.6 million as of June 30, 2016, a decrease of \$1.0 million from the same period last year. Capital outlay expenditures were down \$2.7 million from last year. Economic development expenditures were up \$13.9 million from last year. Public safety expenditures decreased \$1.5 million and cultural and recreation expenses decreased \$5.2 million from last year. Debt service expenses increased \$1.0 million from last year. General government expenditures decreased \$3.5 million from 2015 to 2016.
- The unrestricted fund balances of the governmental funds totaled \$122.8 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 \$24.8 million, a decrease of \$17.1 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 \$14.5 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is

primarily met through property taxes, special assessments and transfers from other funds.

- The fund balance of the Debt Proceeds Fund totaled \$44.1 million, a decrease of \$0.8 million since the end of 2015.
- Net position of the Arena Fund (the County’s only Enterprise Fund) totaled nearly \$163.0 million at June 30. It is important to note that net position totaling \$157.6 million are currently restricted since they represent capital assets (\$150.7 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 \$36.1 million. Of this amount, \$14.6 million is invested in capital assets and \$21.5 million represents unrestricted net position.



SEDGWICK COUNTY, KANSAS

Statement of Net Position

June 30, 2016

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash, including investments	\$ 237,024,694	\$ 5,314,886	\$ 242,339,580
Receivables, net	54,549,793	175,000	54,724,793
Due from other agencies	4,521,718	-	4,521,718
Inventories, at cost	699,896	-	699,896
Prepaid items	2,488,609	-	2,488,609
Restricted assets:			
Cash, including investments	60,012,609	6,870,093	66,882,702
Capital assets:			
Land and construction in progress	67,866,424	13,038,358	80,904,782
Other capital assets, net of depreciation	378,505,969	137,643,873	516,149,842
Total assets	805,669,712	163,042,210	968,711,922
Deferred Outflows of Resources			
Deferred refunding	739,098	-	739,098
Deferred outflows-pensions	11,088,775	-	11,088,775
Total deferred outflows of resources	11,827,873	-	11,827,873
Liabilities			
Accounts payable and other current liabilities	2,610,300	-	2,610,300
Accrued interest payable	3,552,185	-	3,552,185
Unearned revenue	10,721,733	-	10,721,733
Noncurrent liabilities:			
Due within one year	22,684,106	-	22,684,106
Due in more than one year	353,129,869	-	353,129,869
Total liabilities	392,698,193	-	392,698,193
Deferred Inflows of Resources			
Deferred property tax receivable	1,985,300	-	1,985,300
Deferred inflows-pensions	9,809,528	-	9,809,528
Total deferred inflows of resources	11,794,828	-	11,794,828
Net Position			
Net investment in capital assets	314,730,640	-	314,730,640
Invested in capital assets	-	150,682,231	150,682,231
Restricted for:			
Capital improvements	14,403,325	-	14,403,325
Capital improvements and operations	-	6,870,093	6,870,093
Debt service	16,852,324	-	16,852,324
Federal/State assistance	13,331,207	-	13,331,207
Economic development	9,851,768	-	9,851,768
Equipment and technology improvements	1,082,807	-	1,082,807
Fire protection	10,822,324	-	10,822,324
Court operations	3,441,062	-	3,441,062
Other purposes	16,273,201	-	16,273,201
Unrestricted	12,215,906	5,489,886	17,705,792
Total net position	\$ 413,004,564	\$ 163,042,210	\$ 576,046,774



SEDGWICK COUNTY, KANSAS

Statement of Activities

For the Six Months Ended June 30, 2016

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 22,882,563	\$ 11,881,507	\$ 812,967	\$ -
Public safety	69,613,462	8,501,263	8,362,774	-
Public works	11,105,761	1,267,364	2,336,591	792,329
Health and welfare	26,078,949	10,669,034	9,784,191	-
Culture and recreation	6,905,605	283,884	-	-
Economic development	8,520,014	131,922	482,119	-
Interest on long-term debt	4,279,545	-	-	-
Total governmental activities	<u>149,385,899</u>	<u>32,734,974</u>	<u>21,778,642</u>	<u>792,329</u>
Business-type activities:				
Arena	<u>2,458,942</u>	<u>178,062</u>	-	-
Total business-type activities	<u>2,458,942</u>	<u>178,062</u>	-	-
Total primary government	<u>\$ 151,844,841</u>	<u>\$ 32,913,036</u>	<u>\$ 21,778,642</u>	<u>\$ 792,329</u>

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

Total general revenue

Change in net position

Net position, beginning of year

Net position, end of period



Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (10,188,089)	\$ -	\$ (10,188,089)
(52,749,425)	-	(52,749,425)
(6,709,477)	-	(6,709,477)
(5,625,724)	-	(5,625,724)
(6,621,721)	-	(6,621,721)
(7,905,973)	-	(7,905,973)
(4,279,545)	-	(4,279,545)
<u>(94,079,954)</u>	<u>-</u>	<u>(94,079,954)</u>
-	(2,280,880)	(2,280,880)
-	(2,280,880)	(2,280,880)
<u>\$ (94,079,954)</u>	<u>\$ (2,280,880)</u>	<u>\$ (96,360,834)</u>
145,492,909	-	145,492,909
14,244,641	-	14,244,641
1,635,990	-	1,635,990
3,960,550	-	3,960,550
-	-	-
<u>165,334,090</u>	<u>-</u>	<u>165,334,090</u>
71,254,136	(2,280,880)	68,973,256
<u>341,750,428</u>	<u>165,323,090</u>	<u>507,073,518</u>
<u>\$ 413,004,564</u>	<u>\$ 163,042,210</u>	<u>\$ 576,046,774</u>



SEDGWICK COUNTY, KANSAS

Balance Sheet

Governmental Funds

June 30, 2016

(with comparative totals for June 30, 2015)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
Assets:			
Cash, including investments	\$ 93,528,584	\$ 23,014,221	\$ 648,183
Restricted investment	-	-	24,124,083
Advance receivable	5,741,029	-	-
Due from other funds	-	-	-
Due from other agencies	10,320	-	-
Accounts receivable	766,366	812,207	-
Property tax receivable	1,484,629	-	-
Sales tax receivable	2,509,411	-	-
Interest receivable	673,783	-	-
Prepaid items	2,488,609	-	-
Lease receivable	936,044	-	-
Notes receivable	-	-	36,678,425
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	101,000	-
Total assets	<u>\$ 108,138,775</u>	<u>\$ 23,927,428</u>	<u>\$ 61,450,691</u>
Liabilities:			
Accounts payable	\$ 803,439	\$ 535,171	\$ -
Unearned revenue	-	-	10,721,733
Due to other funds	-	-	-
Advance payable	-	-	-
Total liabilities	<u>803,439</u>	<u>535,171</u>	<u>10,721,733</u>
Deferred Inflows of Resources:			
Deferred property tax receivable	1,484,629	-	-
Unavailable revenue - accounts receivable	-	709,399	-
Deferred lease receivable	-	-	-
Deferred notes receivable	-	-	25,956,692
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	<u>1,484,629</u>	<u>709,399</u>	<u>25,956,692</u>
Fund balances:			
Nonspendable:			
Inventories	-	101,000	-
Advance receivable	5,741,029	-	-
Lease receivable	936,044	-	-
Prepaid items	2,488,609	-	-
Restricted:			
General Government	-	-	-
Debt Service	-	-	648,183
Public Safety	-	2,529,422	-
Public Works	-	-	-
Health and Welfare	-	9,953,566	-
Culture and Recreation	-	-	-
Economic Development	-	4,014,656	24,124,083
Capital Outlay	-	-	-
Committed:			
Public Safety	-	246,760	-
Capital Outlay	-	-	-
Health and Welfare	-	360,513	-
Assigned:			
General Government	4,257,365	-	-
Public Safety	-	838,803	-
Public Works	-	-	-
Health and Welfare	-	4,638,138	-
Capital Outlay	-	-	-
Economic Development	-	-	-
Unassigned	92,427,660	-	-
Total fund balance	<u>105,850,707</u>	<u>22,682,858</u>	<u>24,772,266</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 108,138,775</u>	<u>\$ 23,927,428</u>	<u>\$ 61,450,691</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2016	2015
\$ 14,542,636	\$ 6,813,437	\$ 73,598,792	\$ 212,145,853	\$ 199,397,590
-	35,888,526	-	60,012,609	87,299,403
-	-	-	5,741,029	5,952,188
-	1,353,269	-	1,353,269	6,644,516
-	-	236,398	246,718	73,628
-	-	1,672,795	3,251,368	5,567,609
175,738	-	324,933	1,985,300	3,394,376
-	-	2,509,412	5,018,823	4,594,132
-	-	-	673,783	537,758
-	-	-	2,488,609	2,569,773
-	-	-	936,044	6,122,876
-	-	-	36,678,425	-
4,154,401	-	-	4,154,401	5,121,765
1,850,937	-	-	1,850,937	1,884,596
-	-	468,695	569,695	606,341
<u>\$ 20,723,712</u>	<u>\$ 44,055,232</u>	<u>\$ 78,811,025</u>	<u>\$ 337,106,863</u>	<u>\$ 329,766,551</u>
\$ -	\$ -	\$ 743,835	\$ 2,082,445	\$ 3,424,473
-	-	-	10,721,733	-
-	-	1,353,269	1,353,269	6,644,516
-	-	5,741,029	5,741,029	5,952,188
-	-	7,838,133	19,898,476	16,021,177
175,738	-	324,933	1,985,300	3,394,376
-	-	1,909,193	2,618,592	4,570,798
-	-	-	-	5,186,832
-	-	-	25,956,692	-
6,005,338	-	-	6,005,338	7,006,361
<u>6,181,076</u>	<u>-</u>	<u>2,234,126</u>	<u>36,565,922</u>	<u>20,158,367</u>
-	-	468,695	569,695	606,341
-	-	-	5,741,029	5,952,188
-	-	-	936,044	936,044
-	-	-	2,488,609	2,569,773
-	-	1,946,102	1,946,102	1,473,180
14,542,636	35,888,526	25,790	51,105,135	56,663,782
-	-	16,786,938	19,316,360	19,016,422
-	-	6,268,069	6,268,069	6,930,907
-	-	3,112,441	13,066,007	13,266,396
-	-	37,056	37,056	50,612
-	-	2,763,695	30,902,434	50,421,975
-	8,166,706	17,255,351	25,422,057	23,892,389
-	-	4,547,608	4,794,368	4,191,479
-	-	8,556,046	8,556,046	4,983,698
-	-	-	360,513	-
-	-	-	4,257,365	1,864,699
-	-	30,202	869,005	261,238
-	-	337,420	337,420	368,994
-	-	-	4,638,138	5,421,577
-	-	8,029,366	8,029,366	8,249,590
-	-	-	-	-
-	-	(1,426,013)	91,001,647	86,465,723
<u>14,542,636</u>	<u>44,055,232</u>	<u>68,738,766</u>	<u>280,642,465</u>	<u>293,587,007</u>
<u>\$ 20,723,712</u>	<u>\$ 44,055,232</u>	<u>\$ 78,811,025</u>	<u>\$ 337,106,863</u>	<u>\$ 329,766,551</u>



SEDGWICK COUNTY, KANSAS

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

For the Six Months Ended June 30, 2016

(with comparative totals for the six months ended June 30, 2015)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
Revenues			
Property taxes	\$ 98,362,695	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	7,921,103	-	-
Special assessments	-	-	-
Other taxes	130,500	5,761	-
Intergovernmental	1,485,088	15,063,504	-
Charges for services	7,916,305	10,166,974	714,167
Uses of money and property	3,699,665	7,179	44,200
Fines and forfeits	21,013	89,305	-
Licenses and permits	40,891	-	-
Other	1,274,512	4,449,095	100,307
Total revenues	<u>120,851,772</u>	<u>29,781,818</u>	<u>858,674</u>
Expenditures			
Current:			
General government	16,303,551	-	-
Public safety	42,607,084	5,095,310	-
Public works	856,081	-	-
Health and welfare	4,083,071	20,462,161	-
Cultural and recreation	5,537,474	-	-
Economic development	1,738,720	2,328,882	15,584,390
Debt service:			
Principal	-	-	1,370,000
Interest and fiscal charges	-	-	1,037,161
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>71,125,981</u>	<u>27,886,353</u>	<u>17,991,551</u>
Excess (deficiency) of revenues over (under) expenditures	<u>49,725,791</u>	<u>1,895,465</u>	<u>(17,132,877)</u>
Other financing sources (uses)			
Transfers from other funds	27,163	409,697	-
Transfers to other funds	(8,911,837)	(18,563)	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>(8,884,674)</u>	<u>391,134</u>	<u>-</u>
Net change in fund balance	40,841,117	2,286,599	(17,132,877)
Fund balances, beginning of year	<u>65,009,590</u>	<u>20,396,259</u>	<u>41,905,143</u>
Fund balances, end of period	<u>\$ 105,850,707</u>	<u>\$ 22,682,858</u>	<u>\$ 24,772,266</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2016	2015
\$ 11,948,280	\$ -	\$ 35,181,934	\$ 145,492,909	\$ 144,090,288
-	-	1,463,122	1,463,122	1,302,654
-	-	6,323,538	14,244,641	13,606,704
792,329	-	-	792,329	1,073,417
-	-	36,607	172,868	170,185
-	-	5,294,863	21,843,455	22,727,553
316,707	-	10,858,551	29,972,704	33,179,648
-	209,116	390	3,960,550	2,614,939
-	-	-	110,318	139,813
-	-	12,077	52,968	32,144
-	-	172,660	5,996,574	1,813,987
<u>13,057,316</u>	<u>209,116</u>	<u>59,343,742</u>	<u>224,102,438</u>	<u>220,751,332</u>
-	-	2,302,762	18,606,313	22,124,525
-	-	19,942,420	67,644,814	69,173,064
-	-	5,309,908	6,165,989	6,635,206
-	-	2,559,278	27,104,510	29,657,942
-	-	14,647	5,552,121	10,773,766
-	-	3,889,257	23,541,249	9,627,127
-	-	257,568	1,627,568	1,723,803
2,423,996	590,761	20,870	4,072,788	2,942,895
-	600	-	600	-
-	-	8,330,745	8,330,745	11,006,995
<u>2,423,996</u>	<u>591,361</u>	<u>42,627,455</u>	<u>162,646,697</u>	<u>163,665,323</u>
<u>10,633,320</u>	<u>(382,245)</u>	<u>16,716,287</u>	<u>61,455,741</u>	<u>57,086,009</u>
798,783	-	10,611,286	11,846,929	4,685,532
-	(437,247)	(2,479,282)	(11,846,929)	(4,685,532)
-	-	391,192	391,192	-
<u>798,783</u>	<u>(437,247)</u>	<u>8,523,196</u>	<u>391,192</u>	<u>-</u>
11,432,103	(819,492)	25,239,483	61,846,933	57,086,009
<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>\$ 14,542,636</u>	<u>\$ 44,055,232</u>	<u>\$ 68,738,766</u>	<u>\$ 280,642,465</u>	<u>\$ 293,587,007</u>



SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds June 30, 2016

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Assets		
Current assets:		
Cash, including investments	\$ 5,314,886	\$ 24,878,841
Accounts receivable	175,000	712
Inventories, at cost	-	130,201
Restricted assets:		
Cash, including investments	6,870,093	-
Total current assets	12,359,979	25,009,754
Noncurrent assets:		
Capital assets:		
Land	13,038,358	40,580
Buildings and improvements	163,412,740	8,319,354
Machinery and equipment	6,244,998	30,512,987
Construction in progress	895,000	-
Less accumulated depreciation	(32,908,865)	(24,286,156)
Total capital assets (net of accumulated depreciation)	150,682,231	14,586,765
Total assets	\$ 163,042,210	\$ 39,596,519
Liabilities		
Current liabilities:		
Accounts payable	\$ -	\$ 527,855
Estimated claims costs payable	-	2,754,100
Total current liabilities	-	3,281,955
Noncurrent liabilities:		
Estimated claims costs payable	-	228,000
Total liabilities	-	3,509,955
Net position		
Investment in capital assets	150,682,231	14,586,765
Restricted for capital improvements and operations	6,870,093	-
Unrestricted	5,489,886	21,499,799
Total net position	163,042,210	36,086,564
Total liabilities and net position	\$ 163,042,210	\$ 39,596,519



SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Six Months Ended June 30, 2016

	Business-type Activity - Enterprise Fund <u>Arena Fund</u>	Governmental Activities - Internal Service Funds
Operating revenues:		
Charges for services	\$ 175,103	\$ 19,345,226
Other revenue	2,959	160,197
Total operating revenues	178,062	19,505,423
Operating expenses:		
Salaries and benefits	-	795,143
Contractual services	243,000	1,691,533
Utilities	-	34,378
Supplies and fuel	-	1,197,295
Administrative charges	-	85,656
Depreciation expense	2,215,942	1,431,878
Claims expense	-	14,879,563
Other expense	-	-
Total operating expenses	2,458,942	20,115,446
Operating income (loss)	(2,280,880)	(610,023)
Nonoperating revenues:		
Investment income	-	-
Gain (loss) on sale of assets	-	414,796
Total nonoperating revenues	-	414,796
Income (loss) before transfers	(2,280,880)	(195,227)
Transfers:		
Transfers from other funds	-	-
Change in net position	(2,280,880)	(195,227)
Net position, beginning of year	165,323,090	36,281,791
Net position, end of period	\$ 163,042,210	\$ 36,086,564



SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016*

(with comparative totals for June 30, 2015)

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2016	2015
Assets					
Cash, including investments	\$ 35,972,558	\$ 25,790	\$ 37,600,444	\$ 73,598,792	\$ 68,697,712
Due from other agencies	1,446	-	234,952	236,398	63,308
Accounts receivable	1,672,795	-	-	1,672,795	3,867,341
Property tax receivable	324,933	-	-	324,933	894,679
Sales tax receivable	-	-	2,509,412	2,509,412	2,297,066
Inventories, at cost	468,695	-	-	468,695	514,180
Total assets	\$ 38,440,427	\$ 25,790	\$ 40,344,808	\$ 78,811,025	\$ 76,334,286
Liabilities:					
Accounts payable	\$ 143,027	\$ -	\$ 600,808	\$ 743,835	\$ 168,536
Due to other funds	-	-	1,353,269	1,353,269	6,644,516
Advance payable	-	-	5,741,029	5,741,029	5,952,188
Total liabilities	143,027	-	7,695,106	7,838,133	12,765,240
Deferred Inflows of Resources:					
Deferred property tax receivable	324,933	-	-	324,933	894,679
Unavailable revenue - accounts receivable	1,674,241	-	234,952	1,909,193	3,541,670
Total deferred inflows of resources	1,999,174	-	234,952	2,234,126	4,436,349
Fund balances:					
Nonspendable:					
Inventories	468,695	-	-	468,695	514,180
Restricted:					
General Government	1,946,102	-	-	1,946,102	1,473,180
Debt Service	-	25,790	-	25,790	25,790
Public Safety	16,786,938	-	-	16,786,938	16,037,709
Public Works	6,268,069	-	-	6,268,069	6,930,907
Health and Welfare	3,112,441	-	-	3,112,441	2,994,268
Culture and Recreation	37,056	-	-	37,056	50,612
Economic Development	2,763,695	-	-	2,763,695	2,717,006
Capital Outlay	-	-	17,255,351	17,255,351	17,242,172
Committed:					
Public Safety	4,547,608	-	-	4,547,608	4,191,479
Capital Outlay	-	-	8,556,046	8,556,046	4,983,698
Assigned:					
Public Works	337,420	-	-	337,420	368,994
Public Safety	30,202	-	-	30,202	-
Capital Outlay	-	-	8,029,366	8,029,366	8,249,590
Unassigned	-	-	(1,426,013)	(1,426,013)	(6,646,888)
Total fund balance	36,298,226	25,790	32,414,750	68,738,766	59,132,697
Total liabilities, deferred inflows of resources and fund balances	\$ 38,440,427	\$ 25,790	\$ 40,344,808	\$ 78,811,025	\$ 76,334,286



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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds June 30, 2016 (with comparative totals for June 30, 2015)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets				
Cash, including investments	\$ 2,763,695	\$ 1,792,328	\$ 4,600,821	\$ 1,304,379
Due from other agencies	-	-	-	-
Accounts receivable	-	-	1,672,795	-
Property tax receivable	104,855	39,638	38,434	35,891
Inventories, at cost	-	-	468,695	-
Total assets	\$ 2,868,550	\$ 1,831,966	\$ 6,780,745	\$ 1,340,270
Liabilities:				
Accounts payable	-	5,270	23,011	5,687
Total liabilities	-	5,270	23,011	5,687
Deferred Inflows of Resources:				
Deferred property tax receivable	104,855	39,638	38,434	35,891
Unavailable revenue - accounts receivable	-	-	1,672,795	-
Total deferred inflows of resources	104,855	39,638	1,711,229	35,891
Fund balances:				
Nonspendable:				
Inventories	-	-	468,695	-
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,787,058	-	1,298,692
Culture and Recreation	-	-	-	-
Economic Development	2,763,695	-	-	-
Committed:				
Public Safety	-	-	4,547,608	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	30,202	-
Total fund balance	2,763,695	1,787,058	5,046,505	1,298,692
Total liabilities, deferred inflows of resources and fund balances	\$ 2,868,550	\$ 1,831,966	\$ 6,780,745	\$ 1,340,270



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 4,257,483	\$ 414,706	\$ 1,958,890	\$ 37,056	\$ 2,560,318	\$ 3,267,044
1,446	-	-	-	-	-
-	-	-	-	-	-
74,215	6,126	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,333,144</u>	<u>\$ 420,832</u>	<u>\$ 1,958,890</u>	<u>\$ 37,056</u>	<u>\$ 2,560,318</u>	<u>\$ 3,267,044</u>
876	10,542	14,172	-	38,376	2,037
876	10,542	14,172	-	38,376	2,037
74,215	6,126	-	-	-	-
1,446	-	-	-	-	-
<u>75,661</u>	<u>6,126</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,521,942	3,265,007
4,230,672	160,440	1,876,957	-	-	-
-	-	-	-	-	-
-	-	-	37,056	-	-
-	-	-	-	-	-
-	-	-	-	-	-
25,935	243,724	67,761	-	-	-
-	-	-	-	-	-
<u>4,256,607</u>	<u>404,164</u>	<u>1,944,718</u>	<u>37,056</u>	<u>2,521,942</u>	<u>3,265,007</u>
<u>\$ 4,333,144</u>	<u>\$ 420,832</u>	<u>\$ 1,958,890</u>	<u>\$ 37,056</u>	<u>\$ 2,560,318</u>	<u>\$ 3,267,044</u>

(Continued)

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
June 30, 2016
(with comparative totals for June 30, 2015)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 26,691	\$ 687,600	\$ 149,364	\$ 28,301
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	\$ 26,691	\$ 687,600	\$ 149,364	\$ 28,301
Liabilities:				
Accounts payable	-	16,842	-	-
Total liabilities	-	16,842	-	-
Deferred Inflows of Resources:				
Deferred property tax receivable	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General Government	-	670,758	-	-
Public Safety	-	-	149,364	28,301
Public Works	-	-	-	-
Health and Welfare	26,691	-	-	-
Culture and Recreation	-	-	-	-
Economic Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Total fund balance	26,691	670,758	149,364	28,301
Total liabilities, deferred inflows of resources and fund balances	\$ 26,691	\$ 687,600	\$ 149,364	\$ 28,301



Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2016	2015
\$ 1,082,807	\$ 10,822,894	\$ 25,644	\$ 192,537	\$ 35,972,558	\$ 34,527,827
-	-	-	-	1,446	1,740
-	-	-	-	1,672,795	3,867,341
-	25,774	-	-	324,933	894,679
-	-	-	-	468,695	514,180
<u>\$ 1,082,807</u>	<u>\$ 10,848,668</u>	<u>\$ 25,644</u>	<u>\$ 192,537</u>	<u>\$ 38,440,427</u>	<u>\$ 39,805,767</u>
-	26,214	-	-	143,027	152,651
-	26,214	-	-	143,027	152,651
-	25,774	-	-	324,933	894,679
-	-	-	-	1,674,241	3,480,102
-	25,774	-	-	1,999,174	4,374,781
-	-	-	-	468,695	514,180
1,082,807	-	-	192,537	1,946,102	1,473,180
-	10,796,680	25,644	-	16,786,938	16,037,709
-	-	-	-	6,268,069	6,930,907
-	-	-	-	3,112,441	2,994,268
-	-	-	-	37,056	50,612
-	-	-	-	2,763,695	2,717,006
-	-	-	-	4,547,608	4,191,479
-	-	-	-	337,420	368,994
-	-	-	-	30,202	-
<u>1,082,807</u>	<u>10,796,680</u>	<u>25,644</u>	<u>192,537</u>	<u>36,298,226</u>	<u>35,278,335</u>
<u>\$ 1,082,807</u>	<u>\$ 10,848,668</u>	<u>\$ 25,644</u>	<u>\$ 192,537</u>	<u>\$ 38,440,427</u>	<u>\$ 39,805,767</u>



SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2016
(with comparative totals for June 30, 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>
Assets				
Cash, including investments	\$ -	\$ 3,239	\$ 15,167,865	\$ 193,555
Due from other agencies	-	-	234,952	-
Sales tax receivable	-	-	2,509,412	-
Total assets	<u>\$ -</u>	<u>\$ 3,239</u>	<u>\$ 17,912,229</u>	<u>\$ 193,555</u>
Liabilities:				
Accounts payable	\$ 72,744	\$ -	\$ 425,165	\$ 19,700
Due to other funds	1,353,269	-	-	-
Advance payable	-	-	-	-
Total liabilities	<u>1,426,013</u>	<u>-</u>	<u>425,165</u>	<u>19,700</u>
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	234,952	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>234,952</u>	<u>-</u>
Fund balances:				
Restricted:				
Capital Outlay	-	3,239	17,252,112	-
Committed:				
Capital Outlay	-	-	-	-
Assigned:				
Capital Outlay	-	-	-	173,855
Unassigned	(1,426,013)	-	-	-
Total fund balance	<u>(1,426,013)</u>	<u>3,239</u>	<u>17,252,112</u>	<u>173,855</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ -</u>	<u>\$ 3,239</u>	<u>\$ 17,912,229</u>	<u>\$ 193,555</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2016	2015
\$ 45,623	\$ 14,373,173	\$ 7,144,981	\$ 672,008	\$ 37,600,444	\$ 34,144,095
-	-	-	-	234,952	61,568
-	-	-	-	2,509,412	2,297,066
<u>\$ 45,623</u>	<u>\$ 14,373,173</u>	<u>\$ 7,144,981</u>	<u>\$ 672,008</u>	<u>\$ 40,344,808</u>	<u>\$ 36,502,729</u>
\$ -	\$ 76,098	\$ 7,101	\$ -	\$ 600,808	\$ 15,885
-	-	-	-	1,353,269	6,644,516
-	5,741,029	-	-	5,741,029	5,952,188
-	5,817,127	7,101	-	7,695,106	12,612,589
-	-	-	-	234,952	61,568
-	-	-	-	234,952	61,568
-	-	-	-	17,255,351	17,242,172
-	8,556,046	-	-	8,556,046	4,983,698
45,623	-	7,137,880	672,008	8,029,366	8,249,590
-	-	-	-	(1,426,013)	(6,646,888)
<u>45,623</u>	<u>8,556,046</u>	<u>7,137,880</u>	<u>672,008</u>	<u>32,414,750</u>	<u>23,828,572</u>
<u>\$ 45,623</u>	<u>\$ 14,373,173</u>	<u>\$ 7,144,981</u>	<u>\$ 672,008</u>	<u>\$ 40,344,808</u>	<u>\$ 36,502,729</u>



SEDGWICK COUNTY, KANSAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Six Months Ended June 30, 2016
(with comparative totals for the six months ended June 30, 2015)*

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2016	2015
Revenues					
Property taxes	\$ 35,181,934	\$ -	\$ -	\$ 35,181,934	\$ 34,423,830
Emergency telephone services taxes	1,463,122	-	-	1,463,122	1,302,654
Sales taxes	-	-	6,323,538	6,323,538	6,004,569
Special assessments	-	-	-	-	-
Other taxes	36,607	-	-	36,607	39,788
Intergovernmental	5,052,070	-	242,793	5,294,863	5,892,034
Charges for services	10,858,051	-	500	10,858,551	10,899,038
Uses of money and property	390	-	-	390	34
Licenses and permits	12,077	-	-	12,077	5,091
Other	66,160	-	106,500	172,660	143,795
Total revenues	52,670,411	-	6,673,331	59,343,742	58,710,833
Expenditures					
Current:					
General government	2,302,762	-	-	2,302,762	2,382,227
Public safety	19,942,420	-	-	19,942,420	20,234,234
Public works	5,309,908	-	-	5,309,908	5,788,514
Health and welfare	2,559,278	-	-	2,559,278	2,782,398
Culture and recreation	14,647	-	-	14,647	-
Economic development	3,889,257	-	-	3,889,257	3,853,787
Debt service:					
Principal	257,568	-	-	257,568	418,803
Interest and fiscal charges	20,870	-	-	20,870	37,082
Capital outlay	-	-	8,330,745	8,330,745	11,006,995
Total expenditures	34,296,710	-	8,330,745	42,627,455	46,504,040
Excess (deficiency) of revenues over (under) expenditures	18,373,701	-	(1,657,414)	16,716,287	12,206,793
Other financing sources (uses)					
Transfers from other funds	500,000	-	10,111,286	10,611,286	3,471,838
Transfers to other funds	(1,925,010)	-	(554,272)	(2,479,282)	(877,169)
Proceeds from capital lease	-	-	391,192	391,192	-
Total other financing sources (uses)	(1,425,010)	-	9,948,206	8,523,196	2,594,669
Net change in fund balances	16,948,691	-	8,290,792	25,239,483	14,801,462
Fund balances, beginning of year	19,349,535	25,790	24,123,958	43,499,283	44,331,235
Fund balances, end of period	\$ 36,298,226	\$ 25,790	\$ 32,414,750	\$ 68,738,766	\$ 59,132,697

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SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Six Months Ended June 30, 2016
(with comparative totals for the six months ended June 30, 2015)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 6,643,452	\$ 2,596,093	\$ 2,671,796	\$ 2,466,043
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	87,223	-	-
Charges for services	-	-	6,465,673	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	88	30,202	-
Total revenues	<u>6,643,452</u>	<u>2,683,404</u>	<u>9,167,671</u>	<u>2,466,043</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	8,287,262	-
Public works	-	-	-	-
Health and welfare	-	1,534,433	-	1,024,845
Culture and recreation	-	-	-	-
Economic development	3,889,257	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>3,889,257</u>	<u>1,534,433</u>	<u>8,287,262</u>	<u>1,024,845</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,754,195</u>	<u>1,148,971</u>	<u>880,409</u>	<u>1,441,198</u>
Other financing sources (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	(210,800)	(187,047)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(210,800)</u>	<u>(187,047)</u>
Net change in fund balances	2,754,195	1,148,971	669,609	1,254,151
Fund balances, beginning of year	<u>9,500</u>	<u>638,087</u>	<u>4,376,896</u>	<u>44,541</u>
Fund balances, end of period	<u>\$ 2,763,695</u>	<u>\$ 1,787,058</u>	<u>\$ 5,046,505</u>	<u>\$ 1,298,692</u>



	Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$	4,994,154	\$ 388,206	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	1,463,122	-
	-	-	-	14,008	-	-
	2,158,611	-	-	-	-	2,773,336
	22,504	18,621	1,197,864	-	-	487,419
	-	-	-	-	-	-
	2,145	-	641	-	-	-
	23,790	-	175	-	1,796	1,449
	<u>7,201,204</u>	<u>406,827</u>	<u>1,198,680</u>	<u>14,008</u>	<u>1,464,918</u>	<u>3,262,204</u>
	-	-	-	-	-	-
	-	-	-	-	1,582,382	2,644,091
	4,470,259	227,766	611,883	-	-	-
	-	-	-	14,647	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>4,470,259</u>	<u>227,766</u>	<u>611,883</u>	<u>14,647</u>	<u>1,582,382</u>	<u>2,644,091</u>
	<u>2,730,945</u>	<u>179,061</u>	<u>586,797</u>	<u>(639)</u>	<u>(117,464)</u>	<u>618,113</u>
	-	-	-	-	-	-
	(1,000,000)	-	-	-	-	-
	<u>(1,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	1,730,945	179,061	586,797	(639)	(117,464)	618,113
	<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>4,256,607</u>	<u>\$ 404,164</u>	<u>\$ 1,944,718</u>	<u>\$ 37,056</u>	<u>\$ 2,521,942</u>	<u>\$ 3,265,007</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
Nonmajor Special Revenue Funds
For the Six Months Ended June 30, 2016
(with comparative totals for the six months ended June 30, 2015)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	22,599	-	-	-
Intergovernmental	-	32,900	-	-
Charges for services	-	2,171,256	1,097	14,815
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	5,263	-	-
Total revenues	<u>22,599</u>	<u>2,209,419</u>	<u>1,097</u>	<u>14,815</u>
Expenditures				
Current:				
General government	-	1,796,079	-	-
Public safety	-	-	9	20,264
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>1,796,079</u>	<u>9</u>	<u>20,264</u>
Excess (deficiency) of revenues over (under) expenditures	<u>22,599</u>	<u>413,340</u>	<u>1,088</u>	<u>(5,449)</u>
Other financing sources (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	22,599	413,340	1,088	(5,449)
Fund balances, beginning of year	<u>4,092</u>	<u>257,418</u>	<u>148,276</u>	<u>33,750</u>
Fund balances, end of period	<u>\$ 26,691</u>	<u>\$ 670,758</u>	<u>\$ 149,364</u>	<u>\$ 28,301</u>



Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2016	2015
\$ -	\$ 15,422,190	\$ -	\$ -	\$ 35,181,934	\$ 34,423,830
-	-	-	-	1,463,122	1,302,654
-	-	-	-	36,607	39,788
-	-	-	-	5,052,070	4,605,844
451,437	27,365	-	-	10,858,051	10,898,973
390	-	-	-	390	34
-	9,291	-	-	12,077	5,091
-	897	2,500	-	66,160	40,183
<u>451,827</u>	<u>15,459,743</u>	<u>2,500</u>	<u>-</u>	<u>52,670,411</u>	<u>51,316,397</u>
506,683	-	-	-	2,302,762	2,382,227
-	7,408,412	-	-	19,942,420	20,234,234
-	-	-	-	5,309,908	5,788,514
-	-	-	-	2,559,278	2,782,398
-	-	-	-	14,647	-
-	-	-	-	3,889,257	3,853,787
-	257,568	-	-	257,568	418,803
-	20,870	-	-	20,870	37,082
<u>506,683</u>	<u>7,686,850</u>	<u>-</u>	<u>-</u>	<u>34,296,710</u>	<u>35,497,045</u>
<u>(54,856)</u>	<u>7,772,893</u>	<u>2,500</u>	<u>-</u>	<u>18,373,701</u>	<u>15,819,352</u>
500,000	-	-	-	500,000	-
<u>(527,163)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,925,010)</u>	<u>(227,047)</u>
<u>(27,163)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,425,010)</u>	<u>(227,047)</u>
(82,019)	7,772,893	2,500	-	16,948,691	15,592,305
<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>\$ 1,082,807</u>	<u>\$ 10,796,680</u>	<u>\$ 25,644</u>	<u>\$ 192,537</u>	<u>\$ 36,298,226</u>	<u>\$ 35,278,335</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Six Months Ended June 30, 2016
(with comparative totals for the six months ended June 30, 2015)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 6,323,538	\$ -
Special assessments	-	-	-	-
Intergovernmental	-	-	242,793	-
Charges for services	-	-	500	-
Uses of money and property	-	-	-	-
Other revenue	23,942	-	-	-
Total revenues	<u>23,942</u>	<u>-</u>	<u>6,566,831</u>	<u>-</u>
Expenditures				
Capital outlay	780,252	284,854	2,293,925	19,700
Total expenditures	<u>780,252</u>	<u>284,854</u>	<u>2,293,925</u>	<u>19,700</u>
(Deficiency) of revenues (under) expenditures	<u>(756,310)</u>	<u>(284,854)</u>	<u>4,272,906</u>	<u>(19,700)</u>
Other financing sources (uses)				
Transfers from other funds	152,392	284,854	-	-
Transfers to other funds	-	-	-	-
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>152,392</u>	<u>284,854</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(603,918)</u>	<u>-</u>	<u>4,272,906</u>	<u>(19,700)</u>
Fund balances (deficits), beginning of year	<u>(822,095)</u>	<u>3,239</u>	<u>12,979,206</u>	<u>193,555</u>
Fund balances (deficits), end of period	<u>\$ (1,426,013)</u>	<u>\$ 3,239</u>	<u>\$ 17,252,112</u>	<u>\$ 173,855</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2016	2015
\$ -	\$ -	\$ -	\$ -	\$ 6,323,538	\$ 6,004,569
-	-	-	-	-	-
-	-	-	-	242,793	1,286,190
-	-	-	-	500	65
-	-	-	-	-	-
-	82,558	-	-	106,500	103,612
-	82,558	-	-	6,673,331	7,394,436
-	4,460,340	98,384	393,290	8,330,745	11,006,995
-	4,460,340	98,384	393,290	8,330,745	11,006,995
-	(4,377,782)	(98,384)	(393,290)	(1,657,414)	(3,612,559)
-	9,674,040	-	-	10,111,286	3,471,838
-	(554,272)	-	-	(554,272)	(650,122)
-	-	-	391,192	391,192	-
-	9,119,768	-	391,192	9,948,206	2,821,716
-	4,741,986	(98,384)	(2,098)	8,290,792	(790,843)
45,623	3,814,060	7,236,264	674,106	24,123,958	24,619,415
\$ 45,623	\$ 8,556,046	\$ 7,137,880	\$ 672,008	\$ 32,414,750	\$ 23,828,572



SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position Internal Service Funds June 30, 2016 (with comparative totals for June 30, 2015)

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
Assets			
Current assets:			
Cash, including investments	\$ 10,024,211	\$ 8,828,708	\$ 4,167,707
Accounts receivable	712	-	-
Inventories, at cost	130,201	-	-
Total current assets	<u>10,155,124</u>	<u>8,828,708</u>	<u>4,167,707</u>
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	30,278,498	-	-
Less accumulated depreciation	(24,173,556)	-	-
Total capital assets (net of accumulated depreciation)	<u>14,464,876</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 24,620,000</u>	<u>\$ 8,828,708</u>	<u>\$ 4,167,707</u>
Liabilities			
Current liabilities:			
Accounts payable	\$ 106,138	\$ 5,247	\$ 2,101
Estimated claims costs payable	-	1,900,000	854,100
Total current liabilities	<u>106,138</u>	<u>1,905,247</u>	<u>856,201</u>
Noncurrent liabilities:			
Estimated claims costs payable	-	-	228,000
Total liabilities	<u>106,138</u>	<u>1,905,247</u>	<u>1,084,201</u>
Net position			
Investment in capital assets	14,464,876	-	-
Unrestricted	10,048,986	6,923,461	3,083,506
Total net position	<u>24,513,862</u>	<u>6,923,461</u>	<u>3,083,506</u>
Total liabilities and net position	<u>\$ 24,620,000</u>	<u>\$ 8,828,708</u>	<u>\$ 4,167,707</u>



Risk Management Reserve	Totals	
	2016	2015
\$ 1,858,215	\$ 24,878,841	\$ 24,163,156
-	712	-
-	130,201	203,104
<u>1,858,215</u>	<u>25,009,754</u>	<u>24,366,260</u>
-	40,580	40,580
-	8,319,354	8,319,354
234,489	30,512,987	28,890,205
(112,600)	(24,286,156)	(22,867,787)
<u>121,889</u>	<u>14,586,765</u>	<u>14,382,352</u>
<u>\$ 1,980,104</u>	<u>\$ 39,596,519</u>	<u>\$ 38,748,612</u>
\$ 414,369	\$ 527,855	\$ 343,201
-	2,754,100	833,000
<u>414,369</u>	<u>3,281,955</u>	<u>1,176,201</u>
-	228,000	342,000
<u>414,369</u>	<u>3,509,955</u>	<u>1,518,201</u>
121,889	14,586,765	14,382,352
<u>1,443,846</u>	<u>21,499,799</u>	<u>22,848,059</u>
<u>1,565,735</u>	<u>36,086,564</u>	<u>37,230,411</u>
<u>\$ 1,980,104</u>	<u>\$ 39,596,519</u>	<u>\$ 38,748,612</u>



SEDGWICK COUNTY, KANSAS

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

For the Six Months Ended June 30, 2016
(with comparative totals for the six months ended June 30, 2015)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	\$ 3,538,806	\$ 15,234,160	\$ 572,260
Other revenue	31,487	10,790	19,233
Total operating revenues	3,570,293	15,244,950	591,493
Operating expenses:			
Salaries and benefits	458,512	94,247	138,005
Contractual services	162,093	783,471	158,212
Utilities	34,378	-	-
Supplies and fuel	1,191,404	300	-
Administrative charges	85,656	-	-
Depreciation	1,418,028	-	-
Claims expense	-	14,271,661	475,732
Other	-	-	-
Total operating expenses	3,350,071	15,149,679	771,949
Operating income (loss)	220,222	95,271	(180,456)
Nonoperating revenues:			
Investment income	-	-	-
Other income	-	-	-
Gain (loss) on sale of assets	414,796	-	-
Total nonoperating revenues	414,796	-	-
Income (loss) before transfers	635,018	95,271	(180,456)
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Change in net position	635,018	95,271	(180,456)
Net position, beginning of year	23,878,844	6,828,190	3,263,962
Net position, end of period	\$ 24,513,862	\$ 6,923,461	\$ 3,083,506



Risk Management Reserve	Totals	
	2016	2015
\$ -	\$ 19,345,226	\$ 18,980,919
98,687	160,197	475,010
<u>98,687</u>	<u>19,505,423</u>	<u>19,455,929</u>
104,379	795,143	735,113
587,757	1,691,533	964,657
-	34,378	32,407
5,591	1,197,295	1,265,951
-	85,656	88,876
13,850	1,431,878	1,388,620
132,170	14,879,563	10,745,456
-	-	-
<u>843,747</u>	<u>20,115,446</u>	<u>15,221,080</u>
(745,060)	(610,023)	4,234,849
-	-	-
-	-	-
-	414,796	285,036
<u>-</u>	<u>414,796</u>	<u>285,036</u>
(745,060)	(195,227)	4,519,885
-	-	-
-	-	-
(745,060)	(195,227)	4,519,885
<u>2,310,795</u>	<u>36,281,791</u>	<u>32,710,526</u>
<u>\$ 1,565,735</u>	<u>\$ 36,086,564</u>	<u>\$ 37,230,411</u>



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