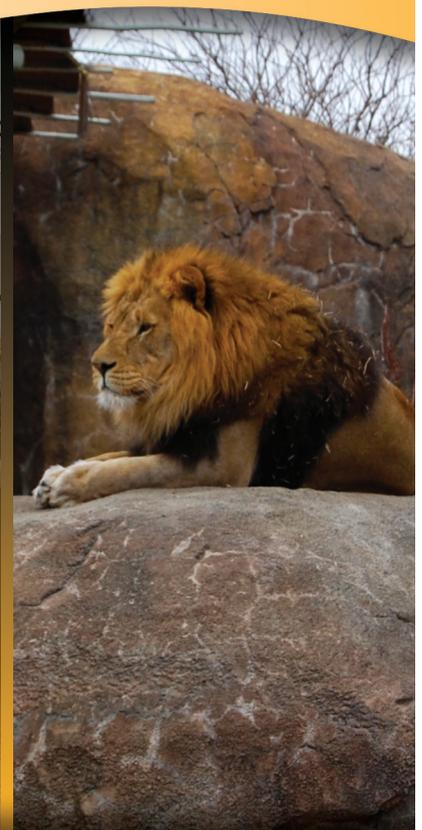
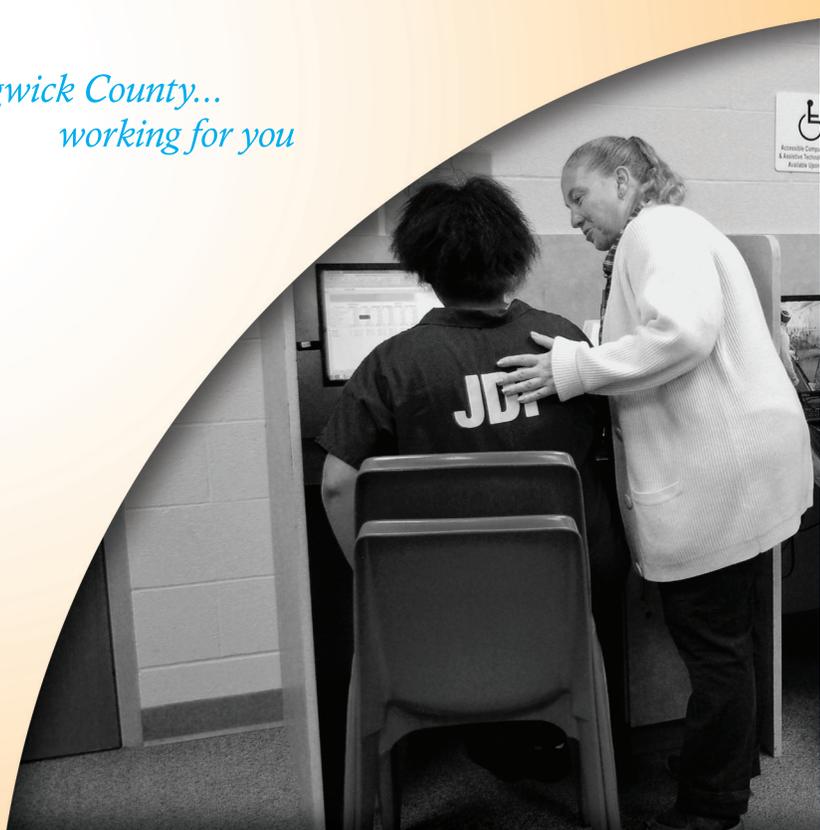




*Sedgwick County...  
working for you*



# 2016 Quarter Financial REPORT

For The Nine Months Ending September 30, 2016

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



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

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# Executive Summary

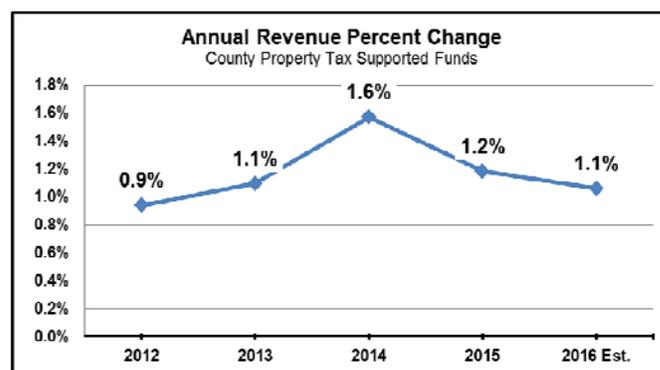
At the end of each quarter, the Department of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first nine months of 2016, ending September 30, 2016. The information contained in this report is based on unaudited financial statements 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 financial activities with the previous fiscal year and the adopted and revised budgets and forecasted annual actuals as of October 2016. 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 information 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 divisions are funded from the General Fund. The County has seven other property-tax-supported funds, including Bond & Interest, Emergency Medical Services, Comprehensive Community Care (COMCARE), Aging, Highway, Noxious Weeds, and Wichita State University. Each fund provides services related to a specific function and the property taxes levied in each fund are used only to support those specific functions. References to 'property-tax-supported funds' mean the General Fund plus all other property-tax-supported funds. The County has 31 budgeted other operating funds which are not supported directly with property taxes, including grant funds, enterprise funds and internal service funds. References to 'operating funds' mean the property-tax-supported funds plus the other operating funds. Sedgwick County Fire District 1 is a distinct governmental entity that is operated as a part of Sedgwick County government and levies property taxes, but it is reported separately.

The 2016 budget development process reflected a changing approach to how the County will conduct business, such as continued emphasis on core services, maintenance and expansion of County roads and bridges, reduced use of debt to fund capital projects, no increase to the County tax rate, and 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 third 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 officer fees. Increased expenditures in transfers out, commodities and personnel were partially offset by decreases in contractual services and debt service costs. These changes are explained within this report.



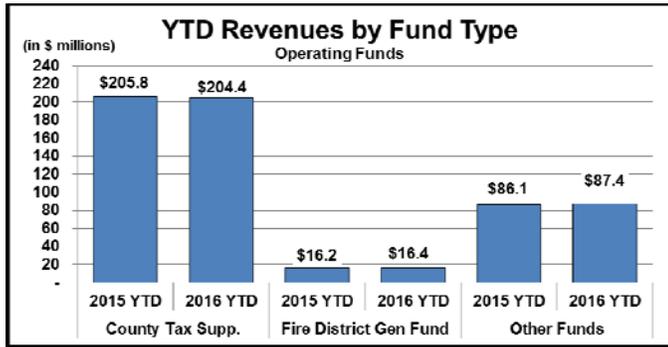
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to the same timeframe in 2015.

- **Revenues totaled \$204.4 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$1.4 million (0.7 percent) compared to the same timeframe in 2015.
- **Expenditures totaled \$181.2 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$2.6 million (1.4 percent) compared to 2015.
- **For all County property-tax-supported funds, ending balances are projected to decrease by \$2.6 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 third quarter of 2016 increased 0.2 percent (\$0.5 million) compared to the same timeframe last year. In County property-tax-supported funds, collections decreased 0.7 percent, or \$1.4 million, compared to the same period last year.



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

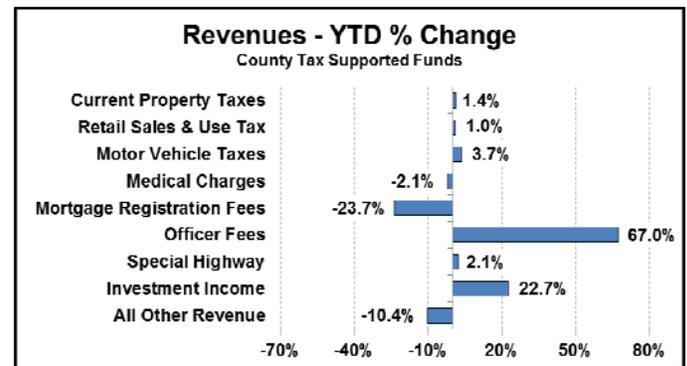
County property-tax-supported funds revenue collections decreased \$1.4 million compared to the first nine months of 2015. A year-to-date increase of \$1.7 million in current property taxes and an increase in officer registration fees (\$0.8 million) were offset by decreases in other revenue (\$2.6 million) and mortgage registration fees (\$1.0 million). The decrease in other revenue is due to proceeds received from the sale of Furley lands in 2015 that did not occur in 2016, along with a timing difference in when excess bond proceeds were transferred into the Bond and Interest Fund. 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 third quarter of 2016, revenue collections of \$16.4 million were \$0.2 million greater than through the third quarter of 2015.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the third quarter, all other County operating fund revenue increased 1.5 percent (\$1.3 million) compared to the same time period last year. The most significant increase was recorded in reimbursements (\$4.3 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 (\$3.8 million). The decrease in charges for service is primarily due to budget reduction actions by the State which reduced Medicaid funding to service providers. The reduction resulted in a change in how COMCARE Crisis services are billed, particularly for hospital eligibility screens (estimated \$1.2 million), as well as the discontinuation of the Health Home Services program (estimated \$0.9 million), effective July 1, 2016. Also, COMCARE Community Support Services experienced a decrease in affiliate billing (estimated \$1.0 million) due to a change in services provided by the Mental Health Association (MHA) that COMCARE bills on MHA’s behalf. The decrease in charges for services is also the result of a decrease in solid waste fee collections due to lower solid waste charges in 2016 than in 2015 (\$0.4 million).

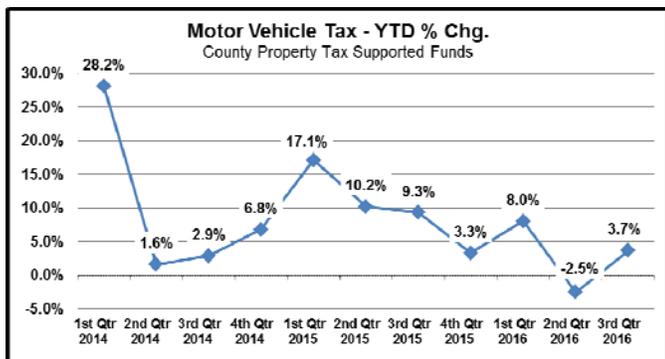
**Key Revenues – Property-Tax-Supported Funds**



Current property tax collections through the third quarter of 2016 increased \$1.7 million (1.4 percent) when compared to the same timeframe last year. The County’s assessed valuation grew about 1.4 percent for the 2016 budget year.

Retail sales and use tax collections increased \$0.2 million (1.0 percent) year-to-date compared to the third quarter of 2015. Collections in five of nine 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 increased \$0.5 million (3.7 percent) during the first nine months of 2016 compared to the same timeframe in 2015. Details about this revenue source are shown in the graph on the next page.



contractual services (\$5.0 million) and debt service (\$0.2 million).

The increase in transfers out is attributable to an increase in cash-funded capital improvement projects in 2016 compared to 2015. Those projects include cash-funded road and bridge projects (\$3.3 million), the Law Enforcement Training Facility (\$2.7 million), and the Treasurer's Tag Office (\$2.3 million). The increase in commodities is partially due to an increase in the purchase of operating supplies for the Regional Forensic Science Center (\$0.1 million) and the purchase of custodial supplies in Facilities and the Sheriff's Office (\$0.1 million). Additionally, there was an increase in food (\$0.1 million) largely due to a commitment of funds by the Division of Corrections Juvenile Facilities that was not in place through the third quarter of 2015 and to the timing of purchase of goods for sale at the Lake Afton Park store (\$0.1 million) through the first nine months of 2016 compared to the same timeframe in 2015. The increase in personnel is mostly attributable to an increase in salaries and wages (\$0.4 million), health and life insurance premiums (\$0.4 million) and overtime (\$0.3 million) offset by decreases in retirement contributions (\$0.5 million) and workers' compensation premiums (\$0.5 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. The decrease is offset by an increase in contracted meals (\$0.6 million) largely due to a commitment of funds by the Adult Detention Facility that was not in place through the third quarter of 2015 and an increase in software/hardware maintenance (\$0.6 million) largely due to the Metropolitan Area Building and Construction Division (MABCD) move to the Ronald Reagan Building. These increases were offset by decreases in economic development (\$0.4 million) due to the fulfillment of prior multi-year incentive awards to area businesses in 2015, decreases in the Day Reporting program (\$0.4 million) as a result of the program ending in June 2016 and a reduction in fleet charges (\$0.2 million) through the first nine months of 2016 compared to the same timeframe in 2015.

Medical charges are primarily collected for the operation of EMS. During the first nine months of 2016, collections decreased \$0.2 million (2.1 percent) compared to the same time period in 2015.

Mortgage registration fees decreased by \$1.0 million (23.7 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.

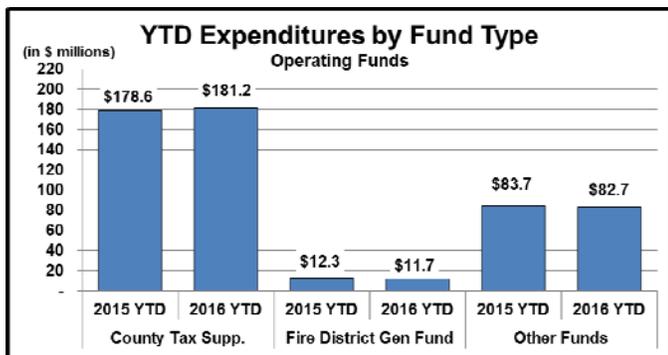
Officer fees increased \$0.8 million (67.0 percent) compared to the same time period in 2015. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

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 nine months of 2016, investment income increased \$0.3 million (22.7 percent), versus the same time period in 2015. Total investment income through the third quarter of 2016 was \$1.5 million.

All other revenue collections decreased \$3.1 million (10.4 percent) versus the third quarter of 2015.

**Expenditure Highlights:**

Total expenditures for all operating funds increased \$1.2 million (0.4 percent) compared to the same timeframe in 2015. For all County property-tax-supported funds, expenditures increased \$2.6 million (1.4 percent). Increases were recorded in transfers out (\$7.1 million), commodities (\$0.4 million), and personnel (\$0.2 million). The increases were offset by decreases in



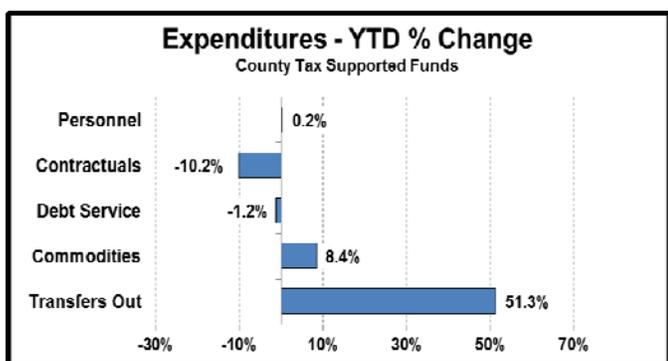
### Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds expenditures increased \$2.6 million (1.4 percent) year-to-date compared to the third 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 (4.9 percent) compared to the same time period in 2015, largely related to a 2015 encumbrance for debt service that is not in place in 2016. Personnel cost increases related to a contract with the Fire Union, backdated to January 2016, offset the overall expenditure reduction in the District.

All other operating funds expenditures decreased \$1.0 million (1.3 percent) compared to the same time period in 2015.

### Key Expenditures — Property-Tax-Supported Funds



Personnel expenditures increased \$0.2 million (0.2 percent) versus the same time period in 2015. The increase is mostly attributable to an increase in salaries and wages (\$0.4 million), health and life insurance premiums (\$0.4 million) and overtime (\$0.3 million) offset by decreases in retirement contributions (\$0.5 million) and workers' compensation premiums (\$0.5 million). Retirement rates were reduced by the State for

the current fiscal year. Workers' compensation rates also were reduced as a one-time budget reduction in 2016.

	2012	2013	2014	2015	2016
<b>KPERS - Retirement Rates</b>					
	8.34%	8.94%	9.69%	10.41%	10.18%
<b>KP&amp;F - Retirement Rates</b>					
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 \$5.0 million (10.2 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. The decrease is offset by an increase in contracted meals (\$0.6 million) largely due to a commitment of funds by the Adult Detention Facility that was not in place through the third quarter of 2015 and an increase in software/hardware maintenance (\$0.6 million) largely due to the MABCD move to the Ronald Reagan Building. These increases were offset by decreases in economic development payments (\$0.4 million) due to the fulfillment of prior multi-year incentive awards to area businesses in 2015, decreases in the Day Reporting program (\$0.4 million) as a result of the program ending in June 2016 and a reduction in fleet charges (\$0.2 million) through the first nine months of 2016 compared to the same timeframe in 2015.

Debt payments decreased \$0.2 million (1.2 percent) versus the same time period in 2015.

Commodities expenditures increased \$0.4 million (8.4 percent) versus the same time period in 2015. The increase in commodities is partially due to an increase in the purchase of operating supplies for the Regional Forensic Science Center (\$0.1 million) and the purchase of custodial supplies in Facilities and the Sheriff's Office (\$0.1 million). Additionally, there was an increase in food (\$0.1 million) largely due to a commitment of funds by the Division of Corrections Juvenile Facilities that was not in place through the third quarter of 2015 and to the timing of purchase of goods for sale at the Lake Afton Park store (\$0.1 million) through the first nine months of 2016 compared to the same timeframe in 2015.

Capital Improvement expenditure activity increased a nominal amount (\$22,836) in the first nine months of 2016 compared to 2015.

Equipment expenditures are represented in the capital outlay category. Expenditures totaled \$54,864 in the first nine months of 2016 versus \$0 in the same time period in 2015.

Transfers to other funds to other funds increased \$7.1 million (51.3 percent) compared to the same time period in 2015. The increase is attributable to more cash-funded capital improvement projects.

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

## 2016 Year-End Fund Balance Estimates

Operating Funds By Fund Type (Budgetary Basis)

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
<b>Revenues</b>							
Property taxes	\$ 96,788,871	\$ 11,681,541	\$ 19,442,482	\$ 15,166,232	\$ -	\$ -	\$ 143,079,127
Motor vehicle taxes	13,558,820	1,972,104	2,698,603	1,692,965	-	-	19,922,493
Local retail sales & use tax	28,962,245	-	-	-	-	-	28,962,245
All other taxes	292,467	941,807	0	(0)	3,029,659	-	4,263,932
Licenses & permits	100,265	-	5,388	12,486	57,642	-	175,781
Intergovernmental	3,520,528	172,999	4,751,322	-	36,057,656	-	44,502,504
Charges for services	16,882,823	651,138	15,122,050	352,281	26,698,112	39,144,113	98,850,518
Fines & forfeitures	51,226	-	-	-	290,415	-	341,640
Miscellaneous	2,886,159	3,054	42,476	5,151	264,453	464,219	3,665,512
Reimbursements	5,158,269	-	22,552	72	4,989,414	303,911	10,474,217
Uses of money & property	4,586,811	-	-	3,393	19,313	7,198	4,616,714
Transfers in & other proceeds	598,796	3,609,321	-	-	1,820,231	988,970	7,017,318
<b>Total</b>	<b>173,387,279</b>	<b>19,031,964</b>	<b>42,084,873</b>	<b>17,232,579</b>	<b>73,226,895</b>	<b>40,908,410</b>	<b>365,872,002</b>
<b>Expenditures</b>							
Personnel	105,576,609	-	21,019,353	13,446,598	40,670,803	1,638,357	182,351,719
Contractual	38,402,742	1,760	17,310,373	1,839,517	28,235,192	34,549,030	120,338,614
Debt Service	375,100	18,862,220	-	699,638	-	-	19,936,959
Commodities	5,705,980	-	1,518,021	642,171	1,651,813	2,831,978	12,349,962
Capital improvements	20,040	-	-	-	-	-	20,040
Capital outlay	581,728	-	-	318,064	6,333	2,478,838	3,384,963
Transfers to other funds	26,316,126	-	1,397,847	1,703	1,463,251	-	29,178,927
<b>Total</b>	<b>176,978,324</b>	<b>18,863,980</b>	<b>41,245,594</b>	<b>16,947,691</b>	<b>72,027,392</b>	<b>41,498,202</b>	<b>367,561,184</b>
<b>Net change in fund balance</b>	<b>(3,591,045)</b>	<b>167,984</b>	<b>839,279</b>	<b>284,889</b>	<b>1,199,503</b>	<b>(589,792)</b>	<b>(1,689,182)</b>
<b>Actual beginning fund balance</b>	<b>63,006,684</b>	<b>3,116,157</b>	<b>7,701,616</b>	<b>3,247,057</b>	<b>26,492,032</b>	<b>34,660,513</b>	<b>138,224,059</b>
<b>Ending Fund Balance</b>	<b>\$ 59,415,639</b>	<b>\$ 3,284,141</b>	<b>\$ 8,540,895</b>	<b>\$ 3,531,946</b>	<b>\$ 27,691,535</b>	<b>\$ 34,070,721</b>	<b>\$ 136,534,877</b>

### 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 \$0.8 million by year-end.

**Fire District 1:** The fund balance is estimated to increase \$0.3 million by the end of the year, largely due to a reduction in anticipated lease-to-purchase payments after leases for two tender/pumper trucks were not approved in June 2016.

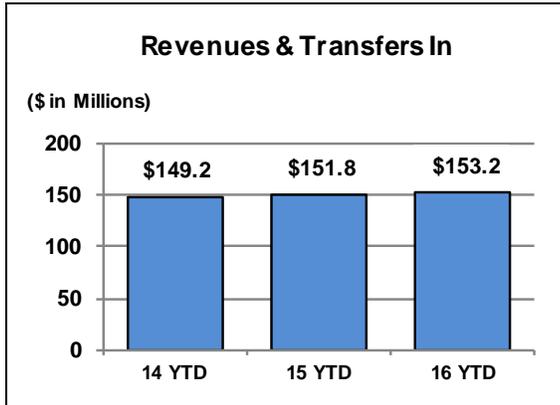
**Special Revenue Funds–Non Property Tax Supported:** These funds are estimated to increase by \$1.1 million in combined fund balance. This is primarily due to the way revenue is received for the Affordable Airfares program (\$1.4 million). In the third quarter of 2016, the County received the State's SFY 2016 payment for the Affordable Airfares program, which ended on June 30, 2016.

**Enterprise and Internal Service Funds:** The fund balances within this fund group are estimated to decrease by \$0.6 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.

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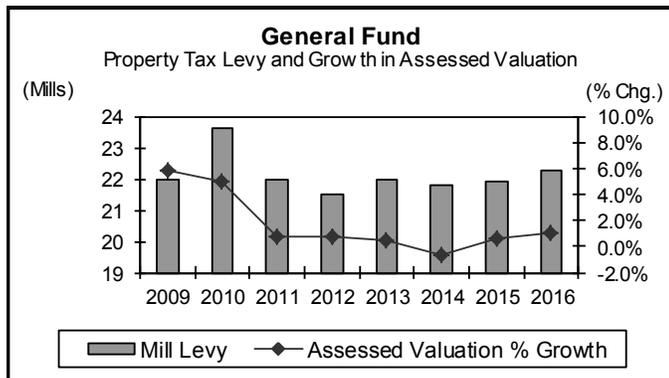
# General Fund

## Major Revenues



**Total revenues** in the General Fund through September 2016 totaled \$153.2 million, an increase of \$1.4 million (0.9 percent) compared to the same timeframe in 2015. The increase in revenue is largely attributable to increases in the collection of current property taxes (\$3.0 million), intergovernmental revenue (\$0.5 million), and motor vehicle taxes (\$0.4 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 MABCD.

The increases are partially offset by decreases in other revenue (\$1.4 million) and charges for service (\$0.5 million). The decrease in other revenue is due to proceeds received from the sale of Furley lands in 2015 that did not occur in 2016, and the decrease in charges for service is largely due to a decrease in mortgage registration fees collected. The following section outlines these revenues and other major revenue categories collected by the General Fund.



**Property taxes** (current) are the largest revenue source in the General Fund. At the end of the third quarter of 2016, \$94.5 million in current property taxes had been collected, an increase of \$3.0 million compared to the previous year.

**Local retail sales and use tax** collections in the third quarter of 2016 increased \$0.2 million compared to the same time period in 2015. Collections in five of nine months in 2016 exceed collections in the same months in 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			% 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%
July	2,264,092	2,426,813	7.19%
August	2,501,450	2,394,137	-4.29%
September	2,440,800	2,430,078	-0.44%
<b>Total</b>	<b>21,340,960</b>	<b>21,553,791</b>	<b>1.00%</b>

**Motor vehicle tax** collections were \$9.7 million through the third quarter, approximately \$0.4 million greater than the same time period in 2015. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year's budget.

**Intergovernmental** revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation, though all revenues will now be received by the County as the merger is complete. Receipts in this category totaled \$2.4 million, which was \$0.5 million greater than the same time period in 2015.

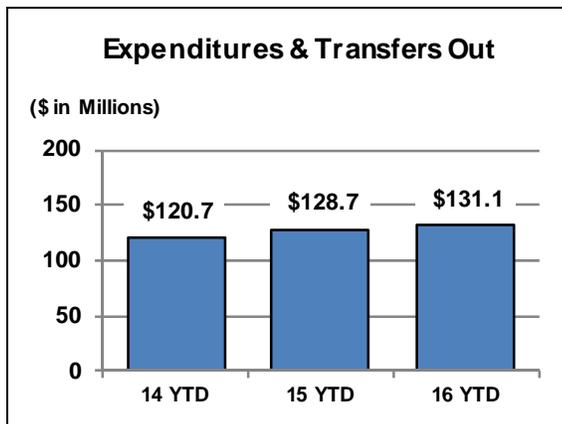
**Charges for services** revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$12.7 million collected

through the third quarter of 2016 was \$0.5 million less than the same time period in 2015.

**Investment income** revenue, reflected in the use of money and property category, increased \$0.3 million. Through the third quarter of 2016, the County collected a total of approximately \$1.5 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 third quarter of 2016, a nominal amount (\$27,163) was captured in this category compared to \$1.4 million for the sale of Furley lands in the same time period in 2015.

### Major Expenditures



Actual year-to-date expenditures through September 2016 increased \$2.4 million compared to the same time period in 2015. Increases recorded in transfers out (\$6.0 million), personnel (\$0.4 million), debt service (\$0.4 million) and commodities (\$0.3 million) were offset by a decrease in contractals (\$4.7 million).

**Personnel** costs increased \$0.4 million (0.5 percent) compared to the same timeframe in 2015. Several categories contributed to the overall increase, including salaries and wages (\$0.4 million), health and life insurance premiums (\$0.4 million) and overtime (\$0.3 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. Additionally, the Zoo experienced increased overtime related to the opening of new exhibits.

The personnel increase was partially offset by a decrease in workers’ compensation premiums (\$0.4 million) and

retirement contributions (\$0.4 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. Retirement rates were reduced by the State for the current fiscal year.

General Fund Detailed Personnel Expenditures			
Category	Year-to-Date Comparison		
	2015	2016	% Change
Salaries and Wages	\$ 50,538,330	\$ 50,979,633	0.87%
Overtime	2,645,823	2,943,288	11.24%
Tuition Reimb.	20,354	20,831	2.35%
Allowances	32,216	32,608	1.22%
FICA - OASDI	3,227,740	3,276,686	1.52%
FICA - HI	756,033	767,059	1.46%
Health/Dental Ins.	11,034,487	11,416,429	3.46%
Retirement	6,639,020	6,258,254	-5.74%
Workers' Comp.	773,588	378,699	-51.05%
Unemployment Tax	101,151	68,406	-32.37%
Vac. Sell as Benefits	94,043	91,294	-2.92%
Wireless Allowance	79,625	83,257	4.56%
Flex Spending Contr.	66,298	65,195	-1.66%
Call Back/On Call	31,666	48,563	53.36%
<b>Total</b>	<b>\$ 76,040,374</b>	<b>\$ 76,430,202</b>	<b>0.51%</b>

**Contractual services** expenditures totaled \$30.7 million through the third quarter of 2016, which was \$4.7 million (13.3 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 is offset by an increase in contracted meals (\$0.6 million) largely due to a commitment of funds by the Adult Detention Facility that was not in place through the third quarter of 2015 and an increase in software/hardware maintenance (\$0.6 million) largely due to the MABCD move to the Ronald Reagan Building. Additionally, there was an increase in management services (\$0.4 million) due to Technology Services implementing a county-wide scanning project (\$0.1 million), the Judge Riddel’s Boys and Girls Alternative Program VERA training program (\$0.1 million) and the Division of Corrections being selected as a pilot site for the Georgetown Crossover Youth Practice Model (\$0.1 million).

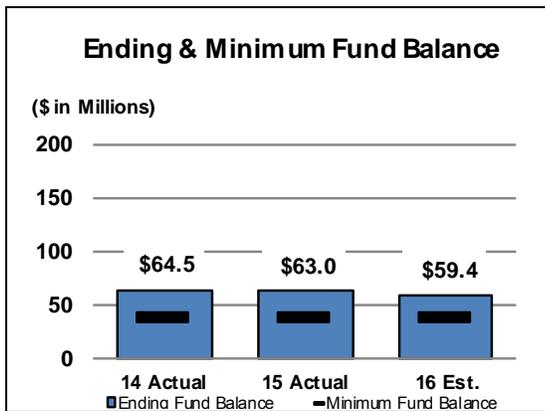
These increases were offset by decreases in economic development payments (\$0.4 million) due to the fulfillment of prior multi-year incentive awards to area businesses in 2015 and decreases in the Day Reporting program (\$0.4 million) as a result of the program ending in June 2016. Additional decreases were in fee for service contracts (\$0.3 million) due to a decrease in the Sheriff’s out of County housing (\$0.1 million) and the purchase of laptops and computers (0.1 million) by the Election Commissioner for advanced voting centers in 2015 compared to 2016.

**Commodity** expenditures through the third quarter of 2016 were \$3.9 million, which was \$0.3 million greater than the same timeframe in 2015. The increase in commodities is partially due to an increase in the purchase of operating supplies for the Regional Forensic Science Center (\$0.1 million) and the purchase of custodial supplies in Facilities and the Sheriff’s Office (\$0.1 million). Additionally, there was an increase in food (\$0.1 million) largely due to a commitment of funds by the Division of Corrections Juvenile Facilities that was not in place through the third quarter of 2015

**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**

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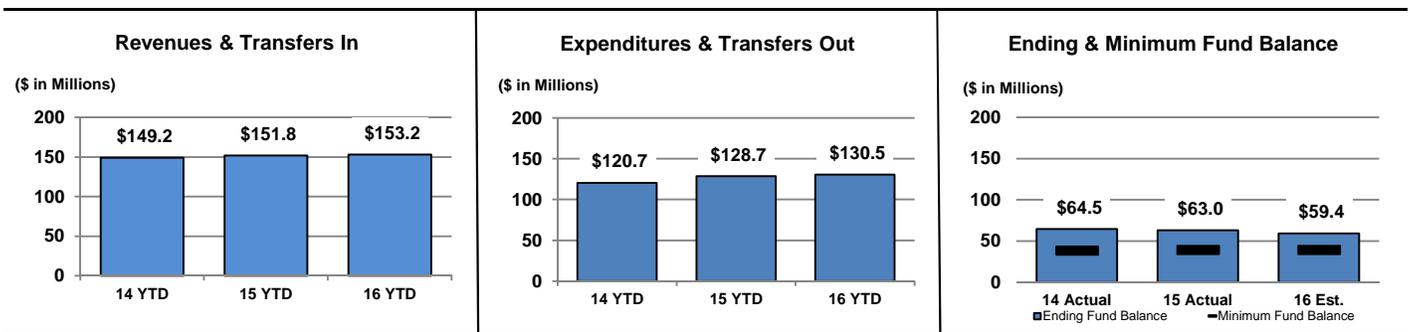
The General Fund 2016 beginning budgetary fund balance of \$63.0 million is estimated to decrease by \$3.6 million by the end of 2016, primarily due to one-time capital improvement projects, including the Law Enforcement Training Facility (\$2.7 million), the Treasurer’s Tag Office (\$2.3 million), and 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 divisions are funded from the General Fund. Below is a summary of General Fund revenues and expenditures followed by expenditures by division on the subsequent pages.

General Fund revenues increased \$1.4 million through the ninth month of 2016 when compared to the same time period in 2015. The most significant increases occurred in current property taxes (\$3.0 million), intergovernmental revenues (\$0.5 million), and motor vehicle taxes (\$0.4 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 Division (MABCD). The increases were offset by decreases in other revenue (\$1.4 million) and charges for service (\$0.5 million). The decrease in other revenue is due to proceeds received from the sale of Furley lands in 2015 that did not occur in 2016, and the decrease in charges for service is largely due to a decrease in mortgage registration fees collected.

Year-to-date expenditures for 2016 increased \$2.4 million versus the same timeframe in 2015. An increase was recorded in transfers out for capital projects (\$6.0 million) and debt service (\$0.4 million). However, the increases were offset by a decrease in contractual services (\$4.7 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.



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

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

	2015 YTD		2016 YTD		Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 91,461,249	\$ 94,679,431	\$ 94,679,431	\$ 94,469,490	\$ 94,596,895	\$ (82,536)
Back Prop. Taxes & Ref. Warrants	2,020,566	2,126,512	2,126,512	1,902,720	2,191,976	65,464
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	9,377,096	13,692,099	13,692,099	9,742,426	13,558,820	(133,279)
Local Retail Sales & Use Tax	21,340,960	29,543,935	29,543,935	21,553,791	28,962,245	(581,691)
All Other Taxes	196,969	328,656	328,656	217,488	292,467	(36,189)
Licenses & Permits	62,261	64,900	64,900	52,582	100,265	35,366
Intergovernmental	1,894,787	3,512,765	3,512,765	2,371,727	3,520,528	7,762
Charges for Services	13,239,650	16,195,545	16,195,545	12,719,664	16,882,823	687,278
Fines & Forfeitures	37,112	55,510	55,510	31,425	51,226	(4,284)
Miscellaneous	2,702,047	2,964,797	2,964,797	2,267,015	2,886,159	(78,638)
Reimbursements	3,928,638	5,196,181	5,196,181	3,830,557	5,158,269	(37,912)
Uses of Money & Property	4,170,472	4,698,980	4,698,980	4,044,550	4,586,811	(112,169)
Transfers In & Other Proceeds	1,381,960	1,190	1,190	27,163	598,796	597,606
<b>Total Revenues &amp; Transfers In</b>	<b>151,813,766</b>	<b>173,060,502</b>	<b>173,060,502</b>	<b>153,230,597</b>	<b>173,387,279</b>	<b>326,778</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 76,040,374	\$ 108,751,010	\$ 108,926,827	\$ 76,430,202	\$ 105,576,609	\$ (3,350,219)
Contractuals	35,355,137	57,887,509	54,609,350	30,161,256	38,402,742	(16,206,608)
Debt Service	-	-	375,101	375,100	375,100	(1)
Commodities	3,634,886	5,889,466	5,986,685	3,884,782	5,705,980	(280,705)
Capital Improvement	(7,536)	700,576	24,600	15,300	20,040	(4,560)
Capital Outlay	-	387,210	561,200	20,817	581,728	20,528
Transfers Out	13,670,874	21,890,401	25,022,410	19,635,866	26,316,126	1,293,716
<b>Total Expenditures &amp; Transfers Out</b>	<b>128,693,734</b>	<b>195,506,172</b>	<b>195,506,172</b>	<b>130,523,323</b>	<b>176,978,324</b>	<b>(18,527,848)</b>
<b>Net Change in Fund Balance</b>	<b>23,120,031</b>	<b>(22,445,671)</b>	<b>(22,445,671)</b>	<b>22,707,274</b>	<b>(3,591,045)</b>	<b>(18,201,071)</b>
<b>Actual Beginning Fund Balance</b>	<b>64,504,393</b>	<b>63,006,684</b>	<b>63,006,684</b>	<b>63,006,684</b>	<b>63,006,684</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 87,624,424</b>	<b>\$ 40,561,013</b>	<b>\$ 40,561,013</b>	<b>\$ 85,713,958</b>	<b>\$ 59,415,639</b>	<b>\$ (18,201,071)</b>

# General Fund

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

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

	2015 YTD			2016 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Expenditures and Interfund Transfers Out By Division</b>						
<b>General Government</b>						
<b>County Commissioners</b>						
Personnel	554,148	778,557	778,557	558,659	766,643	(11,913)
Contractuals	5,985	10,000	15,931	15,821	15,899	(32)
Debt Service	-	-	-	-	-	-
Commodities	3,162	11,998	15,759	7,170	11,602	(4,157)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Commissioners</b>	<b>563,295</b>	<b>800,555</b>	<b>810,247</b>	<b>581,651</b>	<b>794,145</b>	<b>(16,102)</b>
<b>County Manager</b>						
Personnel	947,539	1,396,609	1,396,609	1,014,050	1,537,580	140,971
Contractuals	174,258	246,886	238,847	194,291	273,105	34,258
Debt Service	-	-	-	-	-	-
Commodities	31,124	26,081	34,120	32,297	38,523	4,403
Capital Improvements	285	247,016	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	353,363	-	247,016	247,016	247,016	-
<b>Total County Manager</b>	<b>1,506,569</b>	<b>1,916,592</b>	<b>1,916,592</b>	<b>1,487,655</b>	<b>2,096,223</b>	<b>179,631</b>
<b>County Counselor</b>						
Personnel	909,902	1,412,814	1,412,814	1,031,118	1,403,447	(9,366)
Contractuals	232,732	457,122	457,122	179,589	326,143	(130,979)
Debt Service	-	-	-	-	-	-
Commodities	20,005	35,600	35,600	29,032	35,028	(572)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Counselor</b>	<b>1,162,639</b>	<b>1,905,536</b>	<b>1,905,536</b>	<b>1,239,739</b>	<b>1,764,619</b>	<b>(140,916)</b>
<b>County Clerk</b>						
Personnel	733,934	1,115,982	1,115,982	719,801	993,224	(122,758)
Contractuals	11,902	12,000	13,711	10,177	13,718	7
Debt Service	-	-	-	-	-	-
Commodities	3,249	17,093	15,382	8,617	10,966	(4,415)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Clerk</b>	<b>749,084</b>	<b>1,145,075</b>	<b>1,145,075</b>	<b>738,595</b>	<b>1,017,909</b>	<b>(127,166)</b>
<b>Register of Deeds</b>						
Personnel	750,631	1,019,624	1,019,624	714,368	985,642	(33,982)
Contractuals	2,676	12,429	12,429	7,076	9,060	(3,369)
Debt Service	-	-	-	-	-	-
Commodities	4,450	30,417	30,417	4,729	8,254	(22,163)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Register of Deeds</b>	<b>757,757</b>	<b>1,062,470</b>	<b>1,062,470</b>	<b>726,173</b>	<b>1,002,956</b>	<b>(59,514)</b>
<b>Election Commissioner</b>						
Personnel	424,923	1,062,718	1,062,718	517,482	1,000,828	(61,891)
Contractuals	225,539	296,769	289,869	161,928	274,302	(15,567)
Debt Service	-	-	-	-	-	-
Commodities	26,022	106,995	113,895	62,929	111,105	(2,790)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Election Commissioner</b>	<b>676,484</b>	<b>1,466,482</b>	<b>1,466,482</b>	<b>742,339</b>	<b>1,386,234</b>	<b>(80,248)</b>

# General Fund

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

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

	2015 YTD		2016 YTD		Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Human Resources</b>						
Personnel	822,641	1,193,710	1,185,510	779,910	1,084,510	(101,000)
Contractuals	107,125	134,423	138,467	111,388	132,884	(5,583)
Debt Service	-	-	-	-	-	-
Commodities	18,522	23,870	28,026	18,503	28,704	678
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Human Resources</b>	<b>948,287</b>	<b>1,352,003</b>	<b>1,352,003</b>	<b>909,801</b>	<b>1,246,098</b>	<b>(105,906)</b>
<b>Finance</b>						
Personnel	1,647,178	2,404,016	2,404,016	1,669,308	2,289,208	(114,807)
Contractuals	472,807	1,273,483	1,236,483	520,517	753,809	(482,674)
Debt Service	-	-	375,101	375,100	375,100	(1)
Commodities	24,937	49,012	86,012	43,911	74,436	(11,576)
Capital Improvements	(8,558)	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Finance</b>	<b>2,136,364</b>	<b>3,726,511</b>	<b>4,101,612</b>	<b>2,608,836</b>	<b>3,492,553</b>	<b>(609,058)</b>
<b>Budgeted Transfers</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	111,045	111,045	-	-	(111,045)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	0	0
Capital Outlay	-	-	-	-	-	-
Transfers Out	80,000	6,328,955	6,328,955	4,940,000	8,028,970	1,700,015
<b>Total Budgeted Transfers</b>	<b>80,000</b>	<b>6,440,000</b>	<b>6,440,000</b>	<b>4,940,000</b>	<b>8,028,970</b>	<b>1,588,970</b>
<b>Contingency Reserves</b>						
Personnel	-	-	-	-	43,144	43,144
Contractuals	-	17,594,270	13,804,295	-	400,000	(13,404,295)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Contingency Reserves</b>	<b>-</b>	<b>17,594,270</b>	<b>13,804,295</b>	<b>-</b>	<b>443,144</b>	<b>(13,361,151)</b>
<b>Appraiser</b>						
Personnel	2,852,926	4,111,487	4,111,487	2,839,930	3,912,324	(199,163)
Contractuals	382,548	462,371	462,371	350,854	453,259	(9,112)
Debt Service	-	-	-	-	-	-
Commodities	45,177	90,968	90,968	46,602	61,543	(29,425)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Appraiser</b>	<b>3,280,652</b>	<b>4,664,826</b>	<b>4,664,826</b>	<b>3,237,386</b>	<b>4,427,127</b>	<b>(237,699)</b>
<b>County Treasurer</b>						
Personnel	794,153	1,144,739	1,144,739	790,029	1,089,444	(55,296)
Contractuals	36,721	51,330	51,330	27,052	50,988	(342)
Debt Service	-	-	-	-	-	-
Commodities	7,900	104,312	104,312	15,379	71,698	(32,614)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	2,318,000	2,318,000	2,318,000	-
<b>Total County Treasurer</b>	<b>838,774</b>	<b>1,300,381</b>	<b>3,618,381</b>	<b>3,150,461</b>	<b>3,530,130</b>	<b>(88,251)</b>

# General Fund

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

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

	2015 YTD		2016 YTD		Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Metropolitan Area Planning Dept.</b>						
Personnel	-	-	-	-	-	-
Contractuals	740,341	584,858	584,858	584,858	584,858	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>740,341</b>	<b>584,858</b>	<b>584,858</b>	<b>584,858</b>	<b>584,858</b>	<b>-</b>
<b>Operations Support Services</b>						
Personnel	3,720,531	5,287,208	5,287,208	3,670,361	5,072,712	(214,496)
Contractuals	2,843,310	3,907,137	4,039,749	2,884,075	4,047,380	7,631
Debt Service	-	-	-	-	-	-
Commodities	1,192,326	1,646,244	1,651,750	1,207,969	1,609,229	(42,521)
Capital Improvements	594	299,286	7,500	5,000	7,190	(310)
Capital Outlay	-	-	-	-	-	-
Transfers Out	381,968	-	299,286	299,286	299,286	-
<b>Total Operations Support Services</b>	<b>8,138,729</b>	<b>11,139,875</b>	<b>11,285,493</b>	<b>8,066,691</b>	<b>11,035,797</b>	<b>(249,696)</b>
<b>Information Services</b>						
Personnel	5,007,860	7,445,590	7,435,690	5,002,159	6,914,789	(520,902)
Contractuals	1,900,109	2,367,176	2,369,692	2,017,865	2,368,387	(1,305)
Debt Service	-	-	-	-	-	-
Commodities	176,532	171,247	178,631	88,234	175,339	(3,292)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	89,012	89,012	(14,010)	89,012	0
Transfers Out	-	-	-	-	-	-
<b>Total Information Services</b>	<b>7,084,501</b>	<b>10,073,025</b>	<b>10,073,025</b>	<b>7,094,247</b>	<b>9,547,527</b>	<b>(525,498)</b>
<b>Public Safety</b>						
<b>EMSS</b>						
Personnel	246,268	359,493	359,493	255,830	350,934	(8,559)
Contractuals	49,537	44,018	33,518	28,645	44,462	10,944
Debt Service	-	-	-	-	-	-
Commodities	3,229	7,080	17,580	9,505	14,130	(3,450)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	321,909	19,549	300,909	(21,000)
Transfers Out	-	-	-	-	-	-
<b>Total EMSS</b>	<b>299,034</b>	<b>410,591</b>	<b>732,500</b>	<b>313,529</b>	<b>710,435</b>	<b>(22,065)</b>
<b>Emergency Communications</b>						
Personnel	3,478,934	4,851,862	4,851,862	3,408,417	4,697,357	(154,505)
Contractuals	9,697	15,929	15,929	6,494	9,404	(6,525)
Debt Service	-	-	-	-	-	-
Commodities	3,493	9,650	9,650	4,894	9,211	(439)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Emergency Communications</b>	<b>3,492,124</b>	<b>4,877,441</b>	<b>4,877,441</b>	<b>3,419,805</b>	<b>4,715,972</b>	<b>(161,469)</b>
<b>Emergency Management</b>						
Personnel	120,920	180,013	180,013	132,264	169,583	(10,430)
Contractuals	104,881	142,972	142,972	104,005	139,306	(3,666)
Debt Service	-	-	-	-	-	-
Commodities	364	6,086	6,086	955	1,472	(4,614)
Capital Improvements	-	100,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	100,000	-	100,000	100,000	100,000	-
<b>Total Emergency Management</b>	<b>326,165</b>	<b>429,071</b>	<b>429,071</b>	<b>337,225</b>	<b>410,361</b>	<b>(18,709)</b>

# General Fund

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

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

	2015 YTD		2016 YTD		Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>Reg. Forensic Science Center</b>						
Personnel	2,164,607	3,121,848	3,069,848	1,948,202	2,687,076	(382,772)
Contractuals	279,257	316,707	397,407	354,129	397,183	(224)
Debt Service	-	-	-	-	-	-
Commodities	213,145	331,420	302,720	227,252	301,319	(1,401)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total RFSC</b>	<b>2,657,009</b>	<b>3,769,975</b>	<b>3,769,975</b>	<b>2,529,583</b>	<b>3,385,578</b>	<b>(384,396)</b>
<b>Division of Corrections</b>						
Personnel	6,260,406	9,082,274	9,359,274	6,322,399	8,714,154	(645,120)
Contractuals	1,353,722	1,418,233	1,456,372	1,133,073	1,471,455	15,083
Debt Service	-	-	-	-	-	-
Commodities	456,668	623,928	644,264	488,086	620,701	(23,563)
Capital Improvements	-	49,274	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	697,129	630,000	797,707	795,191	804,274	6,567
<b>Total Division of Corrections</b>	<b>8,767,925</b>	<b>11,803,709</b>	<b>12,257,617</b>	<b>8,738,748</b>	<b>11,610,583</b>	<b>(647,033)</b>
<b>Sheriff's Office</b>						
Personnel	28,240,381	38,960,676	38,960,676	28,088,668	38,546,114	(414,562)
Contractuals	9,118,099	13,069,701	13,045,701	9,634,496	12,642,635	(403,066)
Debt Service	-	-	-	-	-	-
Commodities	364,641	606,393	630,393	398,534	543,709	(86,684)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	120,000	120,000	-	-	(120,000)
Transfers Out	728,456	-	-	-	-	-
<b>Total Sheriff's Office</b>	<b>38,451,577</b>	<b>52,756,770</b>	<b>52,756,770</b>	<b>38,121,699</b>	<b>51,732,457</b>	<b>(1,024,313)</b>
<b>District Attorney</b>						
Personnel	6,707,981	9,692,206	9,692,206	6,973,003	9,614,451	(77,755)
Contractuals	415,899	527,796	583,396	368,851	531,656	(51,740)
Debt Service	-	-	-	-	-	-
Commodities	75,173	172,132	179,432	74,976	144,277	(35,155)
Capital Improvements	-	-	12,100	9,615	12,100	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total District Attorney</b>	<b>7,199,054</b>	<b>10,392,134</b>	<b>10,467,134</b>	<b>7,426,445</b>	<b>10,302,484</b>	<b>(164,650)</b>
<b>District Court</b>						
Personnel	67,412	86,548	86,548	57,753	81,086	(5,462)
Contractuals	1,992,511	2,489,800	2,516,753	2,018,063	2,527,369	10,616
Debt Service	-	-	-	-	-	-
Commodities	372,181	448,210	421,257	281,014	330,224	(91,033)
Capital Improvements	-	5,000	5,000	685	750	(4,250)
Capital Outlay	-	15,000	15,000	-	13,331	(1,669)
Transfers Out	-	-	-	-	-	-
<b>Total District Court</b>	<b>2,432,104</b>	<b>3,044,558</b>	<b>3,044,558</b>	<b>2,357,514</b>	<b>2,952,760</b>	<b>(91,799)</b>
<b>Crime Prevention Fund</b>						
Personnel	-	-	-	-	-	-
Contractuals	760,000	662,383	662,024	616,196	662,024	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	359	359	359	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Crime Prevention Fund</b>	<b>760,000</b>	<b>662,383</b>	<b>662,383</b>	<b>616,555</b>	<b>662,383</b>	<b>-</b>

# General Fund

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

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

	2015 YTD			2016 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>MABCD</b>						
Personnel	1,460,636	2,252,684	2,252,684	1,572,220	2,148,746	(103,938)
Contractuals	92,818	639,770	876,215	568,085	589,644	(286,571)
Debt Service	-	-	-	-	-	-
Commodities	28,840	424,189	424,189	193,837	538,975	114,786
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	163,198	-	-	163,198	163,198
Transfers Out	-	-	-	-	-	-
<b>Total MABCD</b>	<b>1,582,294</b>	<b>3,479,841</b>	<b>3,553,088</b>	<b>2,334,142</b>	<b>3,440,563</b>	<b>(112,525)</b>
<b>Public Works</b>						
<b>Budget Transfers - Local Sales Tax</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	10,670,480	14,771,968	14,771,968	10,776,895	14,359,102	(412,866)
<b>Total Budget Transfers</b>	<b>10,670,480</b>	<b>14,771,968</b>	<b>14,771,968</b>	<b>10,776,895</b>	<b>14,359,102</b>	<b>(412,866)</b>
<b>Drainage</b>						
Personnel	279,366	396,678	396,678	267,771	370,730	(25,948)
Contractuals	836,908	1,282,062	1,282,062	965,264	1,287,833	5,771
Debt Service	-	-	-	-	-	-
Commodities	3,031	2,444	2,444	1,050	2,989	545
Capital Improvements	50	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	500,000	-	-	-	-	-
<b>Total Drainage</b>	<b>1,619,355</b>	<b>1,681,184</b>	<b>1,681,184</b>	<b>1,234,084</b>	<b>1,661,552</b>	<b>(19,632)</b>
<b>Environmental Resources</b>						
Personnel	-	-	-	-	-	-
Contractuals	28,636	39,969	39,969	28,188	38,773	(1,196)
Debt Service	33,766	49,331	49,331	32,667	47,198	(2,133)
Commodities	-	-	-	-	-	-
Commodities	669	3,341	3,341	1,182	3,073	(268)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Environmental Resources</b>	<b>63,071</b>	<b>92,641</b>	<b>92,641</b>	<b>62,037</b>	<b>89,044</b>	<b>(3,598)</b>
<b>Health &amp; Human Services</b>						
<b>COMCARE</b>						
Personnel	872,457	1,509,669	1,470,902	984,824	1,372,404	(98,498)
Contractuals	235,250	321,263	360,030	273,188	361,498	1,468
Debt Service	-	-	-	-	-	-
Commodities	26,883	151,701	136,422	58,885	67,290	(69,132)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	15,279	15,278	15,278	(1)
Transfers Out	-	-	-	-	-	-
<b>Total COMCARE</b>	<b>1,134,590</b>	<b>1,982,633</b>	<b>1,982,633</b>	<b>1,332,175</b>	<b>1,816,470</b>	<b>(166,163)</b>

# General Fund

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

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

	2015 YTD		2016 YTD		Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Health &amp; Human Services (continued)</b>						
<b>CDDO</b>						
Personnel	-	-	-	-	-	-
Contractuals	1,608,040	2,059,568	2,059,568	1,586,520	2,059,568	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total CDDO</b>	<b>1,608,040</b>	<b>2,059,568</b>	<b>2,059,568</b>	<b>1,586,520</b>	<b>2,059,568</b>	<b>-</b>
<b>Division on Aging</b>						
Personnel	-	-	-	-	-	-
Contractuals	275,582	278,886	278,886	246,996	278,886	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	159,478	159,478	159,478	159,478	159,478	-
<b>Total Division on Aging</b>	<b>435,060</b>	<b>438,364</b>	<b>438,364</b>	<b>406,474</b>	<b>438,364</b>	<b>-</b>
<b>Health Division</b>						
Personnel	2,485,359	3,373,866	3,373,866	2,325,341	3,209,889	(163,977)
Contractuals	493,553	726,009	721,389	552,344	641,627	(79,762)
Debt Service	-	-	-	-	-	-
Commodities	450,487	598,777	603,397	450,947	679,524	76,127
Capital Improvements	94	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Health Division</b>	<b>3,429,492</b>	<b>4,698,652</b>	<b>4,698,652</b>	<b>3,328,632</b>	<b>4,531,041</b>	<b>(167,612)</b>
<b>Culture &amp; Recreation</b>						
<b>Lake Afton Park</b>						
Personnel	180,184	311,979	311,979	179,163	250,812	(61,166)
Contractuals	177,046	191,355	176,355	135,947	191,457	-
Debt Service	-	-	-	-	-	-
Commodities	58,194	153,883	178,883	117,003	181,658	2,775
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Lake Afton Park</b>	<b>415,424</b>	<b>657,217</b>	<b>667,217</b>	<b>432,113</b>	<b>623,927</b>	<b>(58,392)</b>
<b>Sedgwick County Park</b>						
Personnel	139,318	187,731	187,731	136,147	182,923	(4,808)
Contractuals	66,110	132,146	117,146	86,287	106,318	(10,828)
Debt Service	-	-	-	-	-	-
Commodities	23,482	30,000	35,000	10,729	29,218	(5,782)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Park</b>	<b>228,910</b>	<b>349,877</b>	<b>339,877</b>	<b>233,163</b>	<b>318,460</b>	<b>(21,418)</b>
<b>Sedgwick County Zoo</b>						
Personnel	3,928,283	5,617,889	5,617,889	4,228,626	5,758,064	140,175
Contractuals	5,300,000	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Zoo</b>	<b>9,228,283</b>	<b>5,617,889</b>	<b>5,617,889</b>	<b>4,228,626</b>	<b>5,758,064</b>	<b>140,175</b>

# General Fund

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

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

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Culture &amp; Recreation (Continued)</b>						
<b>Exploration Place</b>						
Personnel	120,382	168,912	176,596	128,434	171,951	(4,645)
Contractuals	2,083,020	2,051,228	2,043,544	2,043,544	2,048,189	4,645
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Exploration Place</b>	<b>2,203,402</b>	<b>2,220,140</b>	<b>2,220,140</b>	<b>2,171,978</b>	<b>2,220,140</b>	<b>0</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	277,495	292,472	309,972	244,211	309,972	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>277,495</b>	<b>292,472</b>	<b>309,972</b>	<b>244,211</b>	<b>309,972</b>	-
<b>Community Development</b>						
<b>Extension Council</b>						
Personnel	-	-	-	-	-	-
Contractuals	825,481	825,481	825,481	825,481	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Extension Council</b>	<b>825,481</b>	<b>825,481</b>	<b>825,481</b>	<b>825,481</b>	<b>825,481</b>	-
<b>Housing</b>						
Personnel	29,346	96,046	96,046	22,675	31,219	(64,827)
Contractuals	705	1,000	1,000	643	1,024	24
Debt Service	-	-	-	-	-	-
Commodities	470	945	945	202	882	(63)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Housing</b>	<b>30,521</b>	<b>97,991</b>	<b>97,991</b>	<b>23,520</b>	<b>33,125</b>	<b>(64,866)</b>
<b>Economic Development</b>						
Personnel	63,133	87,613	87,613	63,104	86,848	(765)
Contractuals	838,427	1,878,798	1,878,798	328,624	576,958	(1,301,840)
Debt Service	-	-	-	-	-	-
Commodities	530	5,450	5,450	-	541	(4,909)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Economic Development</b>	<b>902,090</b>	<b>1,971,861</b>	<b>1,971,861</b>	<b>391,728</b>	<b>664,347</b>	<b>(1,307,515)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	22,651	45,302	45,302	45,302	45,302	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>22,651</b>	<b>45,302</b>	<b>45,302</b>	<b>45,302</b>	<b>45,302</b>	-

# General Fund

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

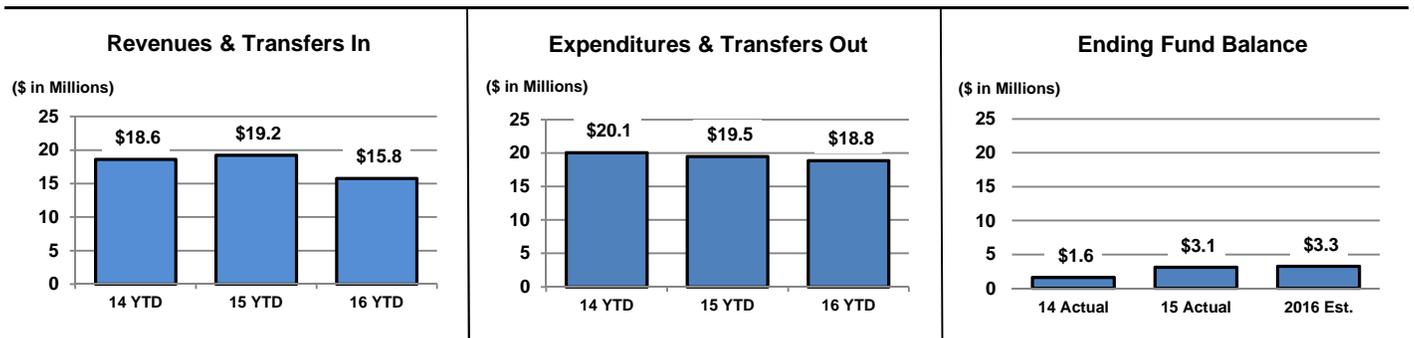
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Community Development (Continued)</b>						
<b>Technical Education</b>						
Personnel	-	-	-	-	-	-
Contractuals	968,628	904,000	904,000	896,708	902,500	(1,500)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Technical Education</b>	<b>968,628</b>	<b>904,000</b>	<b>904,000</b>	<b>896,708</b>	<b>902,500</b>	<b>(1,500)</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>128,693,734</b>	<b>195,506,172</b>	<b>195,506,172</b>	<b>130,523,323</b>	<b>176,978,324</b>	<b>(18,542,950)</b>
<b>Net Change in Fund Balance</b>	<b>23,120,031</b>	<b>(22,445,671)</b>	<b>(22,445,671)</b>	<b>22,707,274</b>	<b>(3,591,045)</b>	<b>(18,201,071)</b>
<b>Actual Fund Balance, Beginning of Year</b>	<b>64,504,393</b>	<b>63,006,684</b>	<b>63,006,684</b>	<b>63,006,684</b>	<b>63,006,684</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 87,624,424</b>	<b>\$ 40,561,013</b>	<b>\$ 40,561,013</b>	<b>\$ 85,713,958</b>	<b>\$ 59,415,639</b>	<b>\$ (18,201,071)</b>

# Bond and Interest

The Bond and Interest Fund provides for the retirement of the County's bonded indebtedness. Sedgwick County levies taxes which, combined with special assessments credited to the Fund, sufficiently finance the principal and interest payments due throughout the year. On 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)

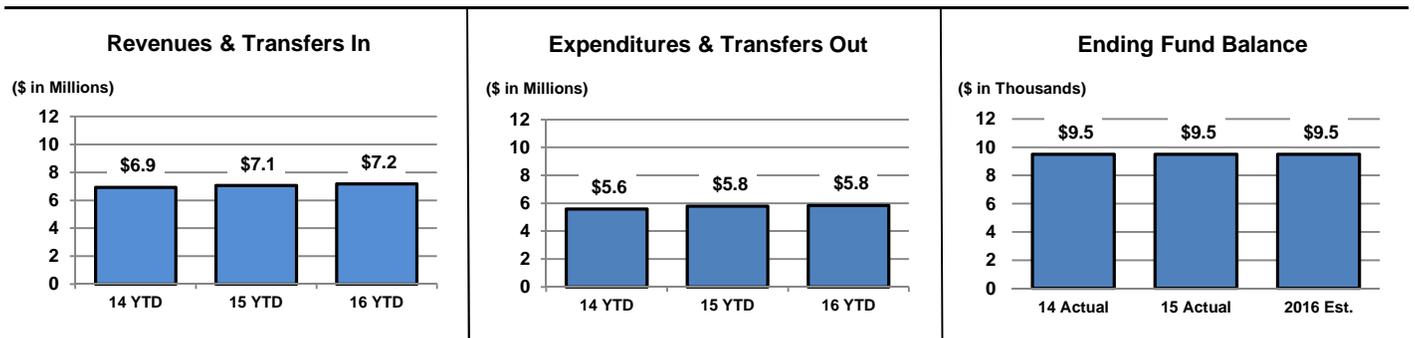
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 13,377,479	\$ 11,369,864	\$ 11,369,864	\$ 11,343,570	\$ 11,360,367	\$ (9,498)
Back Prop. Taxes & Ref. Warrants	280,647	311,500	311,500	262,751	321,174	9,675
Special Assessment Prop. Taxes	1,107,210	1,297,057	1,297,057	916,891	941,807	(355,251)
Motor Vehicle Taxes	1,283,443	1,990,493	1,990,493	1,413,848	1,972,104	(18,389)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	84,796	172,999	172,999	-	172,999	-
Charges for Services	624,371	664,936	664,936	628,582	651,138	(13,798)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	3,054	3,054
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	2,474,016	3,609,321	3,609,321	1,198,175	3,609,321	(0)
<b>Total Revenues &amp; Transfers In</b>	<b>19,231,962</b>	<b>19,416,171</b>	<b>19,416,171</b>	<b>15,763,817</b>	<b>19,031,964</b>	<b>(384,207)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,725	20,000	20,000	-	1,760	(18,240)
Debt Service	19,459,126	18,843,980	18,843,980	18,843,980	18,862,220	18,240
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>19,460,851</b>	<b>18,863,980</b>	<b>18,863,980</b>	<b>18,843,980</b>	<b>18,863,980</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(228,890)</b>	<b>552,191</b>	<b>552,191</b>	<b>(3,080,163)</b>	<b>167,984</b>	<b>(384,206)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,624,603</b>	<b>3,090,367</b>	<b>3,090,367</b>	<b>3,090,367</b>	<b>3,090,367</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,395,713</b>	<b>\$ 3,642,558</b>	<b>\$ 3,642,558</b>	<b>\$ 10,204</b>	<b>\$ 3,258,351</b>	<b>\$ (384,206)</b>

# Wichita State University

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

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



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

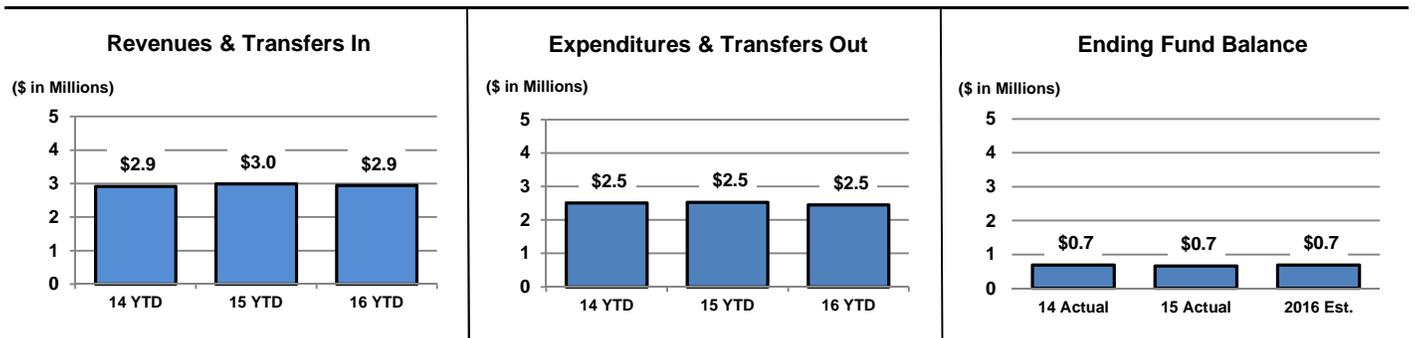
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD		2016 YTD			
	Annual Budgeted Amounts				Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 6,267,478	\$ 6,395,777	\$ 6,395,777	\$ 6,374,812	\$ 6,384,669	\$ (11,109)
Back Prop. Taxes & Ref. Warrants	139,220	145,934	145,934	130,269	150,466	4,532
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	645,222	936,804	936,804	666,969	927,703	(9,101)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	300,000	300,000	-	-	(300,000)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>7,051,920</b>	<b>7,778,515</b>	<b>7,778,515</b>	<b>7,172,050</b>	<b>7,462,837</b>	<b>(315,677)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	5,780,680	7,778,515	7,778,515	5,833,886	7,462,837	(315,678)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,780,680</b>	<b>7,778,515</b>	<b>7,778,515</b>	<b>5,833,886</b>	<b>7,462,837</b>	<b>(315,678)</b>
<b>Net Change in Fund Balance</b>	<b>1,271,240</b>	<b>(0)</b>	<b>(0)</b>	<b>1,338,164</b>	<b>0</b>	<b>(631,355)</b>
<b>Actual Beginning Fund Balance</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,280,740</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>	<b>\$ 1,347,664</b>	<b>\$ 9,500</b>	<b>\$ (631,355)</b>

# COMCARE

Comprehensive Community Care (COMCARE) of Sedgwick County provides mental health services and substance abuse treatment to adults, families, and children. COMCARE has existed as a Community Mental Health Center (CMHC) since 1962. In 1990, the Kansas Legislature enacted legislation, the State's Mental Health Reform Act, to shift State funding for mental health services from State hospitals to community providers. There are currently 26 licensed CMHCs operating in 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)

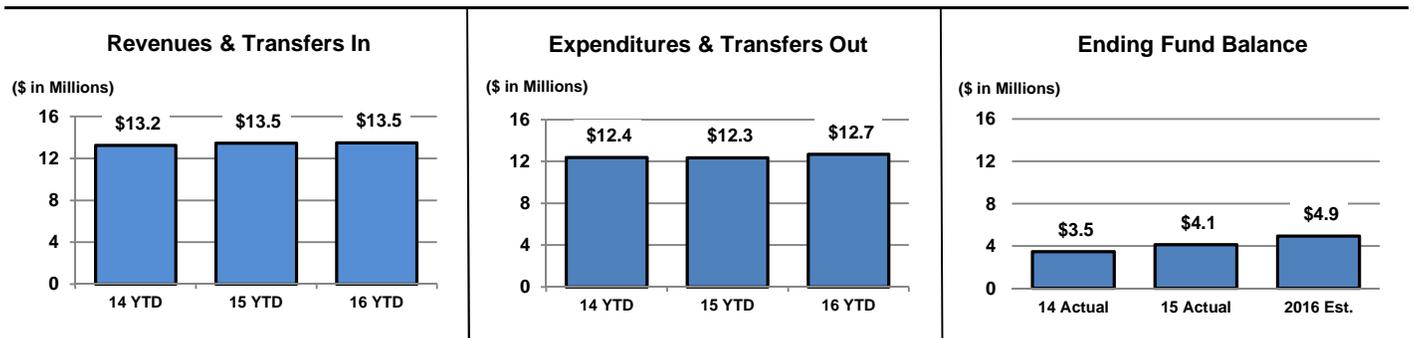
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 2,559,819	\$ 2,493,299	\$ 2,493,299	\$ 2,486,199	\$ 2,490,016	\$ (3,283)
Back Prop. Taxes & Ref. Warrants	53,388	59,609	59,609	50,934	61,460	1,851
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	248,494	382,180	382,180	270,355	378,514	(3,666)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	130,834	174,445	174,445	130,834	177,061	2,616
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	88	89	89
Reimbursements	-	-	-	10	20	20
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,992,534</b>	<b>3,109,533</b>	<b>3,109,533</b>	<b>2,938,419</b>	<b>3,107,161</b>	<b>(2,372)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,020,776	\$ 1,468,382	\$ 1,468,382	\$ 961,000	\$ 1,324,962	\$ (143,421)
Contractuals	1,437,441	1,673,353	1,673,353	1,397,466	1,641,046	(32,307)
Debt Service	-	-	-	-	-	-
Commodities	69,947	116,773	116,773	91,666	111,443	(5,330)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,528,163</b>	<b>3,258,508</b>	<b>3,258,508</b>	<b>2,450,133</b>	<b>3,077,451</b>	<b>(181,057)</b>
<b>Net Change in Fund Balance</b>	<b>464,370</b>	<b>(148,975)</b>	<b>(148,975)</b>	<b>488,286</b>	<b>29,710</b>	<b>(183,429)</b>
<b>Actual Beginning Fund Balance</b>	<b>686,737</b>	<b>660,200</b>	<b>660,200</b>	<b>660,200</b>	<b>660,200</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,151,107</b>	<b>\$ 511,225</b>	<b>\$ 511,225</b>	<b>\$ 1,148,486</b>	<b>\$ 689,910</b>	<b>\$ (183,429)</b>

# Emergency Medical Services

Emergency Medical Services (EMS) was created in 1974 per a City/County agreement to provide emergency response and scheduled ambulatory transfers. Prior to 1974, a private provider, Metropolitan, provided EMS services to the community. The EMS Fund is supported by property tax, which increased by 0.026 mills to 0.603 mills for funding the 2016 budget, and comprises 2.1 percent of the total mill levy for the County.

Charges for service are the largest revenue stream for this Fund, equating to 82.9 percent of budgeted revenue collections in 2016. On August 13, 2014, the BoCC approved an EMS user fee increase of \$50 to the base rate and \$3 to the mileage rate. In addition, as part of the 2015 and 2016 budgets, rates were increased. Growth in this revenue category has been difficult to predict with recent changes in Medicare rules, billing vendors, the changes to user fee and implementation of quality assurance measures within the Department.



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

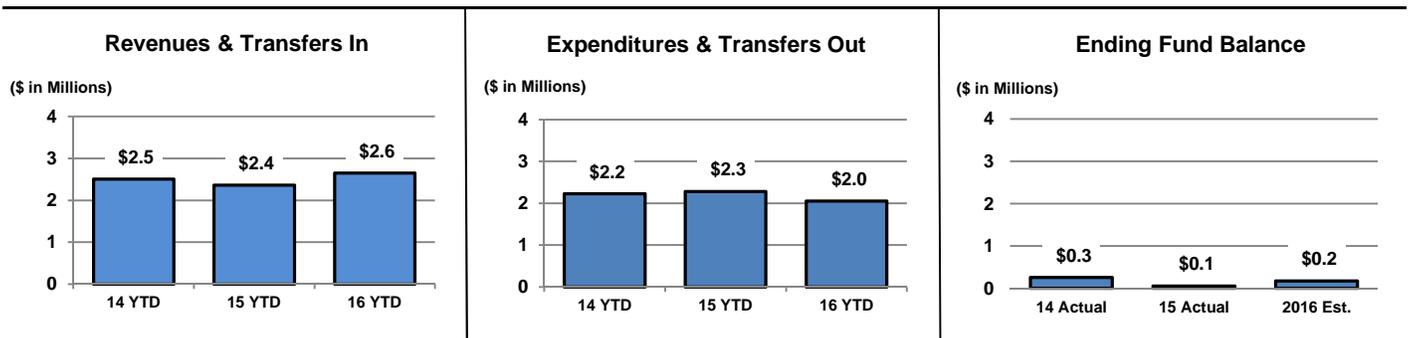
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 2,412,981	\$ 2,567,294	\$ 2,567,294	\$ 2,562,620	\$ 2,566,641	\$ (653)
Back Prop. Taxes & Ref. Warrants	65,417	56,175	56,175	57,794	57,919	1,745
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	300,220	361,027	361,027	262,325	357,493	(3,534)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	10,678,453	14,455,546	14,455,546	10,562,184	14,964,886	509,340
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,979	5	5	30,182	30,183	30,178
Reimbursements	162	445	445	30	164	(282)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>13,459,211</b>	<b>17,440,492</b>	<b>17,440,492</b>	<b>13,475,135</b>	<b>17,977,286</b>	<b>536,795</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 9,564,485	\$ 13,799,089	\$ 13,799,089	\$ 9,608,227	\$ 13,112,577	\$ (686,511)
Contractuals	1,973,473	2,941,810	2,931,810	1,980,788	2,671,009	(260,801)
Debt Service	-	-	-	-	-	-
Commodities	797,199	1,125,115	1,135,115	877,025	1,155,455	20,340
Capital Improvements	-	210,800	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	210,800	210,800	210,800	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>12,335,157</b>	<b>18,076,814</b>	<b>18,076,814</b>	<b>12,676,840</b>	<b>17,149,841</b>	<b>(926,972)</b>
<b>Net Change in Fund Balance</b>	<b>1,124,054</b>	<b>(636,322)</b>	<b>(636,322)</b>	<b>798,295</b>	<b>827,445</b>	<b>(390,178)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,467,364</b>	<b>4,117,682</b>	<b>4,117,682</b>	<b>4,117,682</b>	<b>4,117,682</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,591,418</b>	<b>\$ 3,481,360</b>	<b>\$ 3,481,360</b>	<b>\$ 4,915,977</b>	<b>\$ 4,945,127</b>	<b>\$ (390,178)</b>

# Aging

The Division of 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)

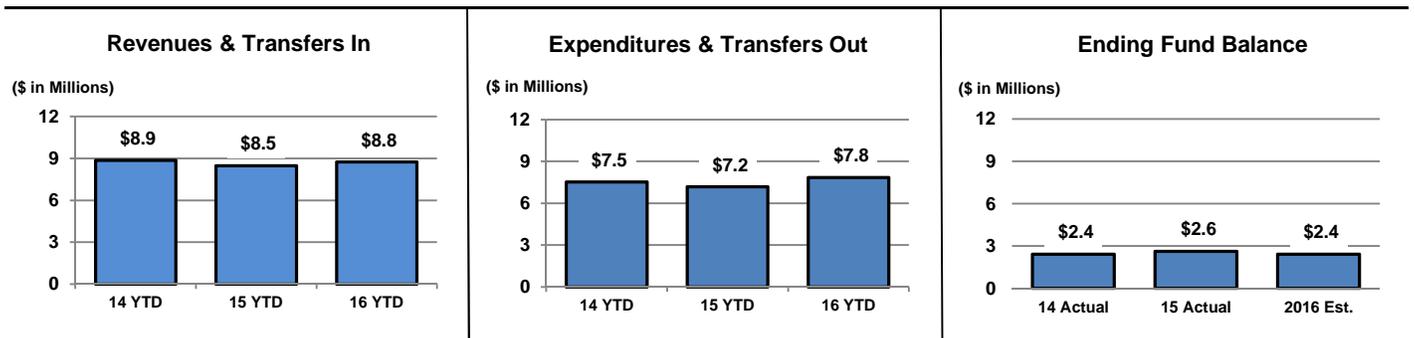
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 2,077,613	\$ 2,384,298	\$ 2,384,298	\$ 2,379,722	\$ 2,383,620	\$ (678)
Back Prop. Taxes & Ref. Warrants	52,223	48,372	48,372	45,779	49,874	1,502
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	232,454	311,574	311,574	222,694	308,458	(3,116)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,362,289</b>	<b>2,744,245</b>	<b>2,744,245</b>	<b>2,648,195</b>	<b>2,741,953</b>	<b>(2,292)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 433,341	\$ 625,111	\$ 625,111	\$ 443,520	\$ 612,775	\$ (12,336)
Contractuals	1,651,849	1,807,574	1,807,574	1,409,198	1,804,632	(2,942)
Debt Service	-	-	-	-	-	-
Commodities	5,209	12,800	12,800	8,354	15,743	2,943
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	187,047	187,047	187,047	187,047	187,047	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,277,446</b>	<b>2,632,532</b>	<b>2,632,532</b>	<b>2,048,119</b>	<b>2,620,196</b>	<b>(12,335)</b>
<b>Net Change in Fund Balance</b>	<b>84,843</b>	<b>111,713</b>	<b>111,713</b>	<b>600,076</b>	<b>121,756</b>	<b>(14,627)</b>
<b>Actual Beginning Fund Balance</b>	<b>257,342</b>	<b>52,879</b>	<b>52,879</b>	<b>52,879</b>	<b>52,879</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 342,185</b>	<b>\$ 164,592</b>	<b>\$ 164,592</b>	<b>\$ 652,955</b>	<b>\$ 174,635</b>	<b>\$ (14,627)</b>

# Highway

The Highway Division 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)

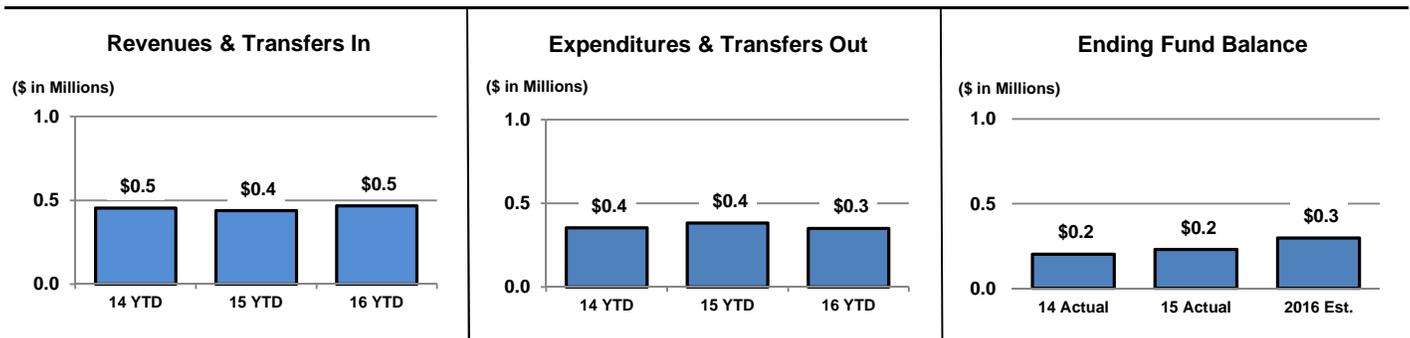
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 4,565,823	\$ 4,809,055	\$ 4,809,055	\$ 4,798,003	\$ 4,805,533	\$ (3,522)
Back Prop. Taxes & Ref. Warrants	109,115	106,308	106,308	96,946	109,609	3,302
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	514,523	683,033	683,033	489,789	676,353	(6,680)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	5,005	5,264	5,264	3,250	5,388	124
Intergovernmental	3,245,489	4,499,053	4,499,053	3,315,995	4,574,260	75,207
Charges for Services	22,852	80,898	80,898	22,504	47,121	(33,777)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,460	15,307	15,307	9,287	12,204	(3,102)
Reimbursements	5,235	11,488	11,488	18,282	22,368	10,881
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>8,475,501</b>	<b>10,210,405</b>	<b>10,210,405</b>	<b>8,754,056</b>	<b>10,252,837</b>	<b>42,432</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 4,202,018	\$ 6,008,008	\$ 6,008,008	\$ 4,034,039	\$ 5,676,566	\$ (331,441)
Contractuals	2,840,389	3,999,242	3,996,191	2,694,287	3,625,335	(370,856)
Debt Service	-	-	-	-	-	-
Commodities	89,693	315,780	318,831	110,161	157,988	(160,843)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	40,000	1,000,000	1,000,000	1,000,000	1,000,000	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>7,172,100</b>	<b>11,323,030</b>	<b>11,323,030</b>	<b>7,838,487</b>	<b>10,459,890</b>	<b>(863,140)</b>
<b>Net Change in Fund Balance</b>	<b>1,303,401</b>	<b>(1,112,625)</b>	<b>(1,112,625)</b>	<b>915,569</b>	<b>(207,053)</b>	<b>(820,707)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,420,612</b>	<b>2,631,414</b>	<b>2,631,414</b>	<b>2,631,414</b>	<b>2,631,414</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,724,013</b>	<b>\$ 1,518,789</b>	<b>\$ 1,518,789</b>	<b>\$ 3,546,983</b>	<b>\$ 2,424,361</b>	<b>\$ (820,707)</b>

# Noxious Weeds

The Noxious Weeds Division 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)

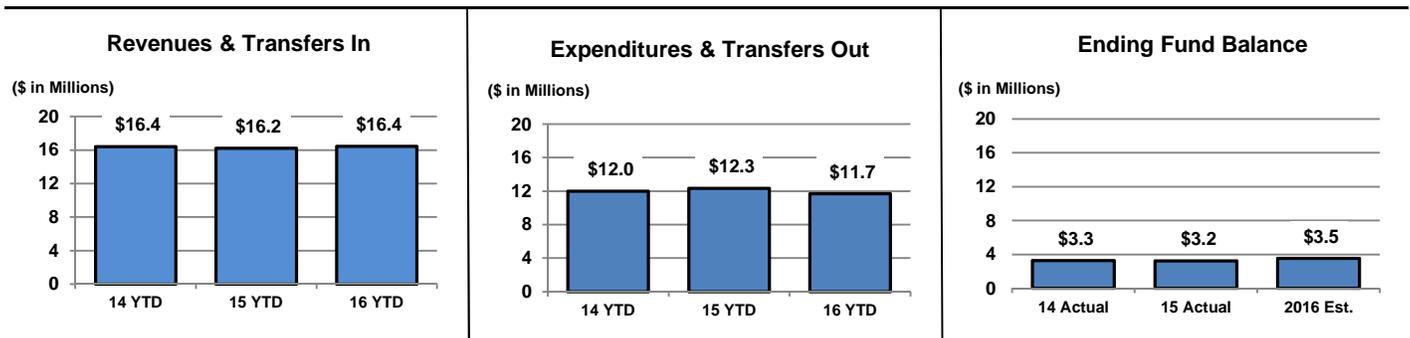
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD		2016 YTD		Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 337,786	\$ 375,168	\$ 375,168	\$ 373,960	\$ 374,568	\$ (600)
Back Prop. Taxes & Ref. Warrants	8,466	7,861	7,861	7,499	8,105	244
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	36,554	50,585	50,585	36,242	50,082	(504)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	56,305	65,342	65,342	49,652	110,043	44,701
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>439,112</b>	<b>498,956</b>	<b>498,956</b>	<b>467,354</b>	<b>542,798</b>	<b>43,842</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 223,867	\$ 308,417	\$ 308,417	\$ 212,266	\$ 292,473	\$ (15,944)
Contractuals	79,436	102,006	102,006	75,190	105,514	3,508
Debt Service	-	-	-	-	-	-
Commodities	78,637	100,129	100,129	62,157	77,391	(22,738)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>381,940</b>	<b>510,552</b>	<b>510,552</b>	<b>349,613</b>	<b>475,378</b>	<b>(35,173)</b>
<b>Net Change in Fund Balance</b>	<b>57,173</b>	<b>(11,595)</b>	<b>(11,595)</b>	<b>117,740</b>	<b>67,420</b>	<b>8,669</b>
<b>Actual Beginning Fund Balance</b>	<b>202,129</b>	<b>229,941</b>	<b>229,941</b>	<b>229,941</b>	<b>229,941</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 259,302</b>	<b>\$ 218,346</b>	<b>\$ 218,346</b>	<b>\$ 347,681</b>	<b>\$ 297,361</b>	<b>\$ 8,669</b>

# Fire District 1

Created in 1955, Sedgwick County Fire District 1 is composed of nine fire stations serving much of unincorporated Sedgwick County, along with 10 of the 20 cities within Sedgwick County. The District encompasses 657 square miles. The property tax rate for those in Fire District 1 in 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)

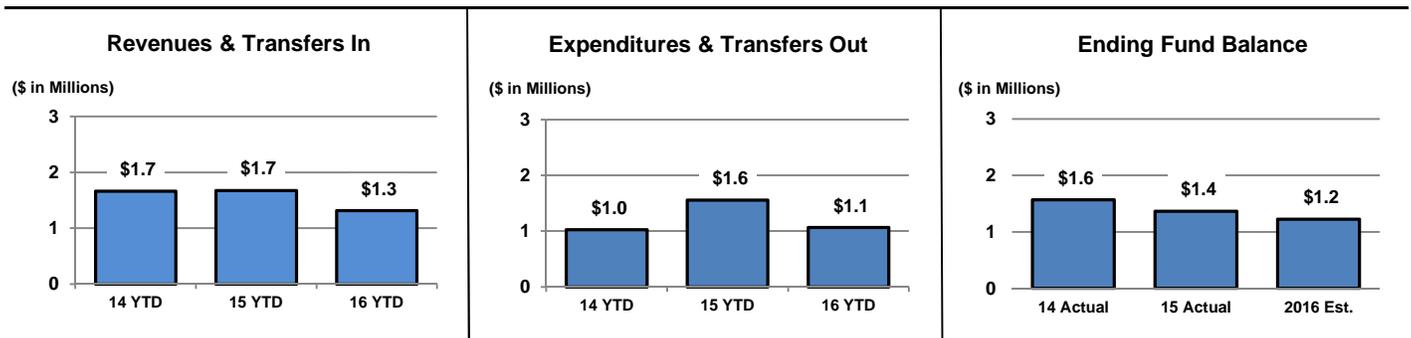
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 14,728,813	\$ 14,730,789	\$ 14,730,789	\$ 14,937,075	\$ 14,937,517	\$ 206,728
Back Prop. Taxes & Ref. Warrants	264,215	214,434	214,434	213,819	228,715	14,281
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,192,645	1,690,730	1,690,730	1,231,104	1,692,965	2,235
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	4,720	5,718	5,718	12,486	12,486	6,768
Intergovernmental	-	-	-	-	-	-
Charges for Services	14,155	388,975	388,975	38,370	352,281	(36,694)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	18,065	66,539	66,539	3,123	5,151	(61,389)
Reimbursements	7,817	1,118	1,118	72	72	(1,046)
Use of Money & Property	-	2,489	2,489	-	3,393	904
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>16,230,430</b>	<b>17,100,793</b>	<b>17,100,793</b>	<b>16,436,051</b>	<b>17,232,579</b>	<b>131,786</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 10,029,398	\$ 14,080,722	\$ 14,080,722	\$ 9,586,243	\$ 13,446,598	\$ (634,124)
Contractuals	1,122,397	2,053,220	2,046,518	1,297,466	1,839,517	(207,001)
Debt Service	557,899	923,340	923,340	380,453	699,638	(223,702)
Commodities	454,480	781,121	786,121	424,930	642,171	(143,950)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	152,238	317,560	317,560	1,081	318,064	504
Transfers Out	-	-	1,702	1,702	1,703	1
<b>Total Expenditures &amp; Transfers Out</b>	<b>12,316,412</b>	<b>18,155,963</b>	<b>18,155,963</b>	<b>11,691,876</b>	<b>16,947,691</b>	<b>(1,208,273)</b>
<b>Net Change in Fund Balance</b>	<b>3,914,019</b>	<b>(1,055,170)</b>	<b>(1,055,170)</b>	<b>4,744,175</b>	<b>284,889</b>	<b>(1,076,486)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,271,925</b>	<b>3,247,057</b>	<b>3,247,057</b>	<b>3,247,057</b>	<b>3,247,057</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 7,185,944</b>	<b>\$ 2,191,887</b>	<b>\$ 2,191,887</b>	<b>\$ 7,991,232</b>	<b>\$ 3,531,946</b>	<b>\$ (1,076,486)</b>

# Solid Waste

The Solid Waste Fund supports Household Hazardous Waste and Environmental Resources through a fee assessed on all owners of developed property in the County. This fee was established pursuant to K.S.A. 65-3410 and was adopted by the Board of County Commissioners (BOCC) in 2000 after the Legislature assigned counties responsibility for all solid waste planning within their jurisdictions.

In 2016, a budgeted contingency of \$480,000 for small city storm debris removal was eliminated. The contingency was used for the first time in 2013; however, use of the contingency in the amount of \$344,894 was authorized by the BOCC in 2015 to purchase an industrial tub grinder and an air curtain burner. Solid waste fees decreased in 2016 compared to rates in 2015.



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

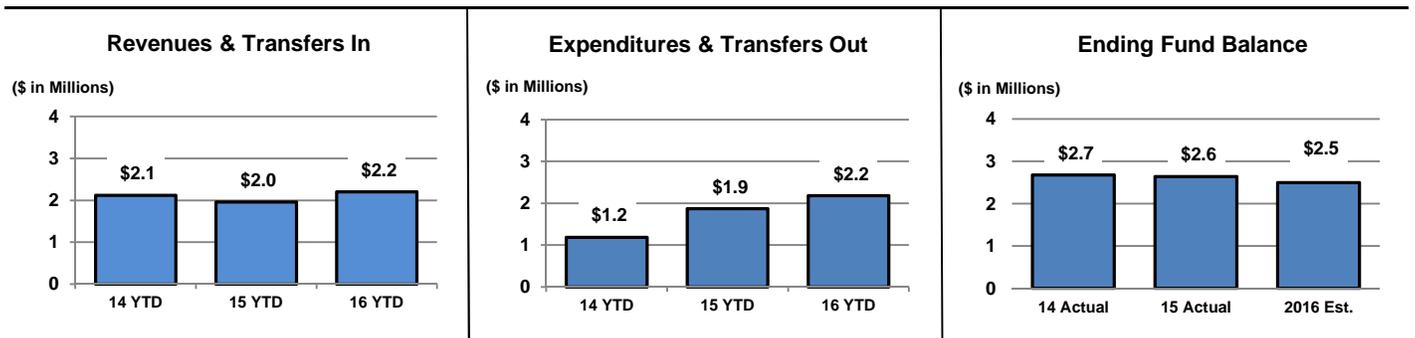
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	17,591	57,645	57,645	17,641	57,642	(3)
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,657,139	1,322,000	1,322,000	1,297,545	1,347,153	25,153
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	32	-	-	629	2,936	2,936
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,674,761</b>	<b>1,379,645</b>	<b>1,379,645</b>	<b>1,315,815</b>	<b>1,407,731</b>	<b>28,086</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 589,490	\$ 824,774	\$ 824,774	\$ 554,977	\$ 768,385	\$ (56,389)
Contractuals	460,074	813,056	811,675	464,254	638,893	(172,783)
Debt Service	-	-	-	-	-	-
Commodities	506,261	67,481	68,862	43,356	61,991	(6,871)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,315	80,315	-	80,315	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,555,826</b>	<b>1,785,626</b>	<b>1,785,626</b>	<b>1,062,586</b>	<b>1,549,583</b>	<b>(236,042)</b>
<b>Net Change in Fund Balance</b>	<b>118,935</b>	<b>(405,981)</b>	<b>(405,981)</b>	<b>253,229</b>	<b>(141,852)</b>	<b>(207,956)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,570,065</b>	<b>1,366,202</b>	<b>1,366,202</b>	<b>1,366,202</b>	<b>1,366,202</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,689,000</b>	<b>\$ 960,221</b>	<b>\$ 960,221</b>	<b>\$ 1,619,431</b>	<b>\$ 1,224,350</b>	<b>\$ (207,956)</b>

# Emergency Communications - 911

Emergency Communications began in 1994 as a County division, 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)

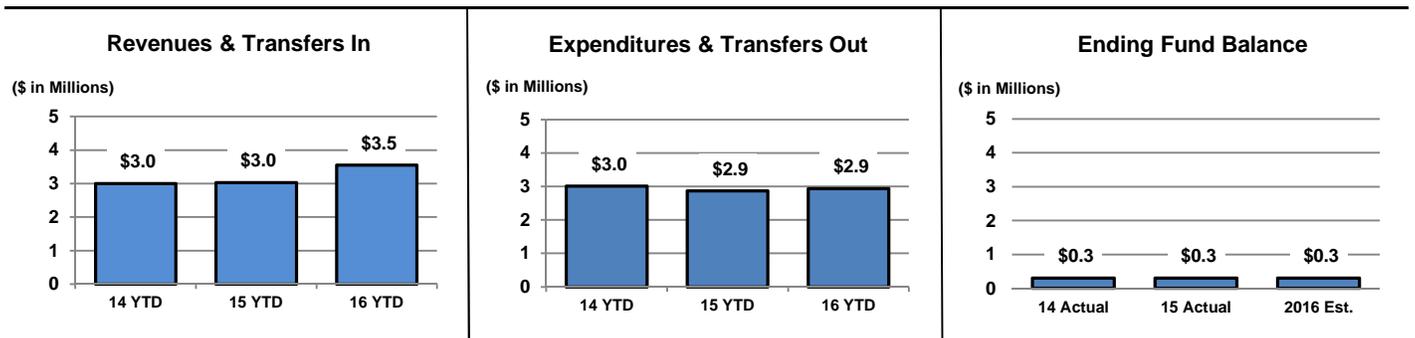
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	1,957,710	2,650,652	2,650,652	2,202,081	2,936,108	285,456
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	149	2,759	2,759	1,796	2,000	(759)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	904	904	-	2,113	1,210
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,957,859</b>	<b>2,654,315</b>	<b>2,654,315</b>	<b>2,203,877</b>	<b>2,940,221</b>	<b>285,907</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,858,773	2,407,000	2,407,000	2,149,915	2,398,588	(8,412)
Debt Service	-	-	-	-	-	-
Commodities	7,341	30,000	30,000	27,737	29,245	(755)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	655,598	655,598	-	655,598	0
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,866,114</b>	<b>3,092,598</b>	<b>3,092,598</b>	<b>2,177,652</b>	<b>3,083,432</b>	<b>(9,166)</b>
<b>Net Change in Fund Balance</b>	<b>91,745</b>	<b>(438,283)</b>	<b>(438,283)</b>	<b>26,225</b>	<b>(143,210)</b>	<b>276,740</b>
<b>Actual Beginning Fund Balance</b>	<b>2,678,238</b>	<b>2,639,407</b>	<b>2,639,407</b>	<b>2,639,407</b>	<b>2,639,407</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,769,983</b>	<b>\$ 2,201,124</b>	<b>\$ 2,201,124</b>	<b>\$ 2,665,632</b>	<b>\$ 2,496,197</b>	<b>\$ 276,740</b>

# Auto License

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

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



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

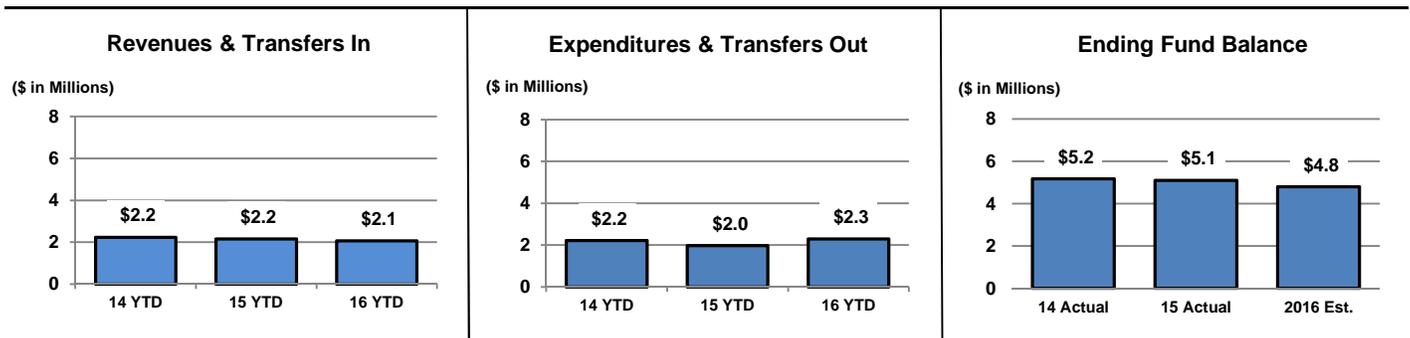
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	(3)	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	32,375	25,000	25,000	33,779	35,052	10,052
Charges for Services	3,019,304	4,124,705	4,214,705	3,508,082	4,559,822	345,117
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(21,358)	3,849	3,849	3,175	3,560	(289)
Reimbursements	500	-	-	2,622	3,926	3,926
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,030,817</b>	<b>4,153,555</b>	<b>4,243,555</b>	<b>3,547,658</b>	<b>4,602,361</b>	<b>358,806</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 2,090,997	\$ 3,140,464	\$ 3,140,464	\$ 2,104,475	\$ 2,903,913	\$ (236,551)
Contractuals	753,659	962,973	936,013	753,870	1,005,628	69,615
Debt Service	-	-	-	-	-	-
Commodities	21,533	30,550	148,700	75,726	94,024	(54,676)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	1,190	-	-	598,796	598,796
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,866,190</b>	<b>4,135,177</b>	<b>4,225,177</b>	<b>2,934,072</b>	<b>4,602,361</b>	<b>377,183</b>
<b>Net Change in Fund Balance</b>	<b>164,627</b>	<b>18,377</b>	<b>18,377</b>	<b>613,586</b>	<b>0</b>	<b>735,990</b>
<b>Actual Beginning Fund Balance</b>	<b>301,862</b>	<b>301,863</b>	<b>301,863</b>	<b>301,863</b>	<b>301,863</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 466,489</b>	<b>\$ 320,240</b>	<b>\$ 320,240</b>	<b>\$ 915,449</b>	<b>\$ 301,863</b>	<b>\$ 735,990</b>

# SCDDO Grants

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

The SCDDO's Grant portion comes primarily through a contract with the State of Kansas through the Kansas Department for Aging and Disability Services, which is the primary source of revenue for this Fund.



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

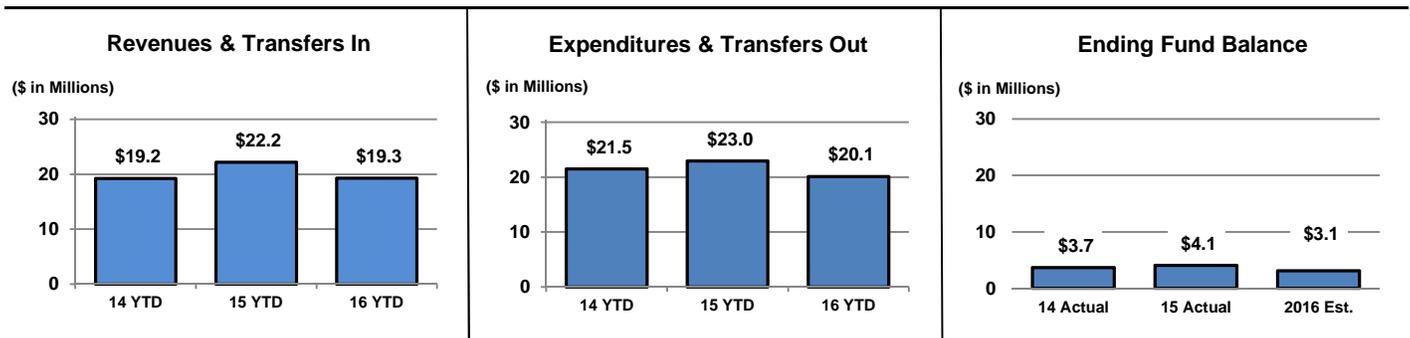
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,974,022	2,645,348	2,645,348	1,931,201	2,617,804	(27,544)
Charges for Services	130,965	180,000	180,000	123,751	158,261	(21,740)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	300	-	-	43	45	45
Reimbursements	46,465	22,500	22,500	6,826	10,000	(12,500)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,151,752</b>	<b>2,847,848</b>	<b>2,847,848</b>	<b>2,061,821</b>	<b>2,786,110</b>	<b>(61,739)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 867,824	\$ 1,398,743	\$ 1,398,743	\$ 915,198	\$ 1,264,324	\$ (134,420)
Contractuals	1,068,045	2,087,257	2,087,257	1,363,874	1,800,747	(286,510)
Debt Service	-	-	-	-	-	-
Commodities	39,887	24,700	24,700	16,605	24,540	(160)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,975,755</b>	<b>3,510,700</b>	<b>3,510,700</b>	<b>2,295,678</b>	<b>3,089,611</b>	<b>(421,090)</b>
<b>Net Change in Fund Balance</b>	<b>175,997</b>	<b>(662,852)</b>	<b>(662,852)</b>	<b>(233,857)</b>	<b>(303,501)</b>	<b>(482,828)</b>
<b>Actual Beginning Fund Balance</b>	<b>5,170,868</b>	<b>5,095,133</b>	<b>5,095,133</b>	<b>5,095,133</b>	<b>5,095,133</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 5,346,865</b>	<b>\$ 4,432,281</b>	<b>\$ 4,432,281</b>	<b>\$ 4,861,276</b>	<b>\$ 4,791,632</b>	<b>\$ (482,828)</b>

# COMCARE Grants

COMCARE of Sedgwick County provides mental health services and substance abuse treatment to adults, families, and children. COMCARE has existed as a Community Mental Health Center (CMHC) since 1962. In 1990, the Kansas Legislature enacted legislation, the State's Mental Health Reform Act, to shift State funding for mental health services from State hospitals to community providers. There are currently 26 licensed CMHCs operating in Kansas.

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



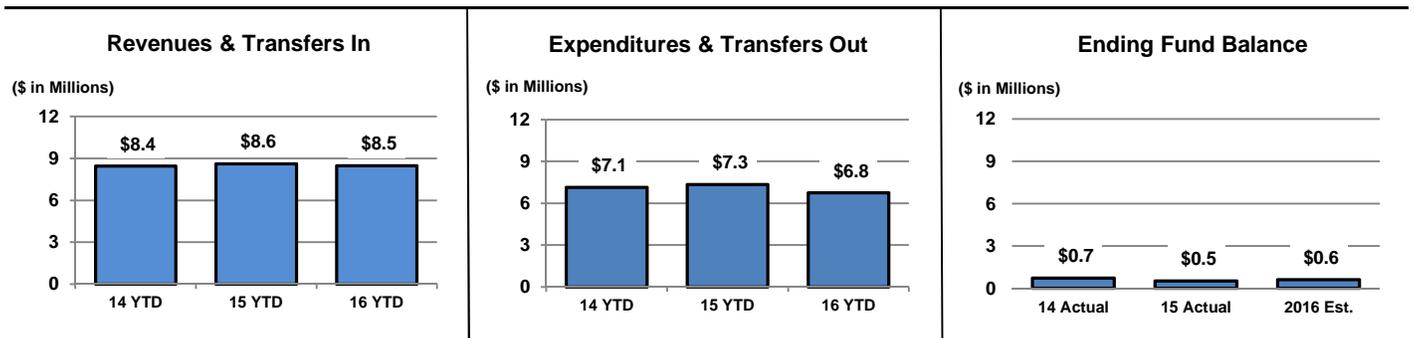
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

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	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,983,920	7,158,906	7,158,906	5,123,531	6,790,311	(368,594)
Charges for Services	18,117,263	28,978,121	29,045,184	14,135,844	18,488,830	(10,556,354)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	25,898	5,150	5,150	(75,496)	500	(4,650)
Reimbursements	33,882	39,278	39,278	44,700	46,681	7,403
Use of Money & Property	630	0	0	3,116	3,117	3,117
Transfers In & Other Proceeds	1,494	60,623	60,623	48,698	60,623	-
<b>Total Revenues &amp; Transfers In</b>	<b>22,163,087</b>	<b>36,242,077</b>	<b>36,309,140</b>	<b>19,280,393</b>	<b>25,390,063</b>	<b>(10,919,078)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 13,850,283	\$ 23,006,443	\$ 22,997,993	\$ 12,828,520	\$ 17,633,278	\$ (5,364,715)
Contractuals	8,942,198	13,101,712	13,280,425	7,101,821	8,508,505	(4,771,920)
Debt Service	-	-	-	-	-	-
Commodities	158,842	795,877	645,761	158,096	204,951	(440,810)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	1,494	5,137	5,160	4,089	5,137	(23)
<b>Total Expenditures &amp; Transfers Out</b>	<b>22,952,817</b>	<b>36,909,169</b>	<b>36,929,339</b>	<b>20,092,526</b>	<b>26,351,871</b>	<b>(10,577,468)</b>
<b>Net Change in Fund Balance</b>	<b>(789,729)</b>	<b>(667,091)</b>	<b>(620,198)</b>	<b>(812,133)</b>	<b>(961,808)</b>	<b>(21,496,546)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,702,008</b>	<b>4,073,505</b>	<b>4,073,505</b>	<b>4,073,505</b>	<b>4,073,505</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,912,279</b>	<b>\$ 3,406,414</b>	<b>\$ 3,453,307</b>	<b>\$ 3,261,372</b>	<b>\$ 3,111,697</b>	<b>\$ (21,496,546)</b>

# Corrections Grants

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



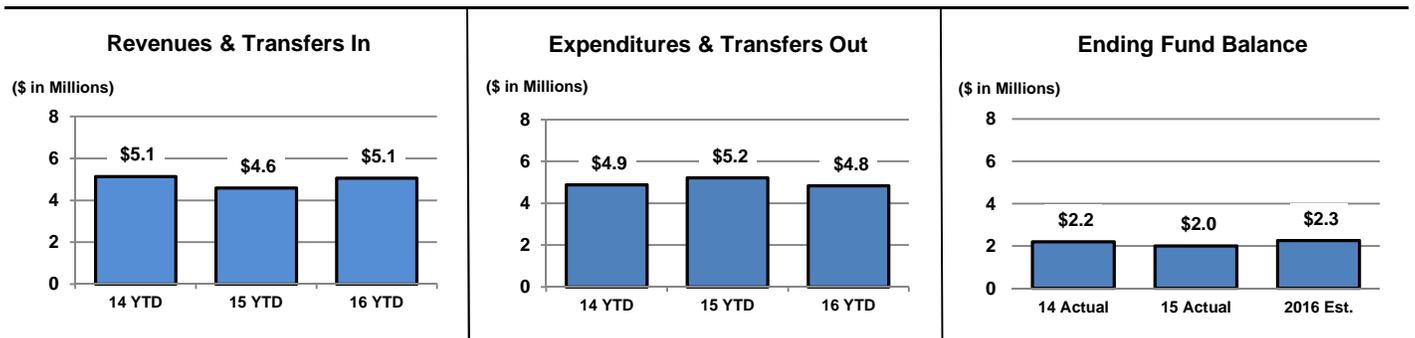
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	7,515,974	8,658,163	9,118,304	7,328,327	8,247,745	(870,559)
Charges for Services	345,775	825,899	825,899	388,045	465,487	(360,412)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	33,355	110	110	165	235	125
Reimbursements	11,482	27,134	27,134	14,024	15,631	(11,504)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	697,129	630,000	632,492	745,917	750,917	118,425
<b>Total Revenues &amp; Transfers In</b>	<b>8,603,716</b>	<b>10,141,306</b>	<b>10,603,939</b>	<b>8,476,478</b>	<b>9,480,015</b>	<b>(1,123,924)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 6,308,008	\$ 9,174,556	\$ 9,305,698	\$ 5,873,127	\$ 8,117,164	\$ (1,188,533)
Contractuals	754,446	839,296	1,060,299	603,751	884,370	(175,929)
Debt Service	-	-	-	-	-	-
Commodities	286,144	261,001	380,690	280,806	403,804	23,114
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>7,348,599</b>	<b>10,274,853</b>	<b>10,746,687</b>	<b>6,757,684</b>	<b>9,405,338</b>	<b>(1,341,348)</b>
<b>Net Change in Fund Balance</b>	<b>1,255,116</b>	<b>(133,547)</b>	<b>(142,748)</b>	<b>1,718,794</b>	<b>74,676</b>	<b>(2,465,273)</b>
<b>Actual Beginning Fund Balance</b>	<b>737,648</b>	<b>534,549</b>	<b>534,549</b>	<b>534,549</b>	<b>534,549</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,992,764</b>	<b>\$ 401,002</b>	<b>\$ 391,801</b>	<b>\$ 2,253,343</b>	<b>\$ 609,225</b>	<b>\$ (2,465,273)</b>

# Aging Grants

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



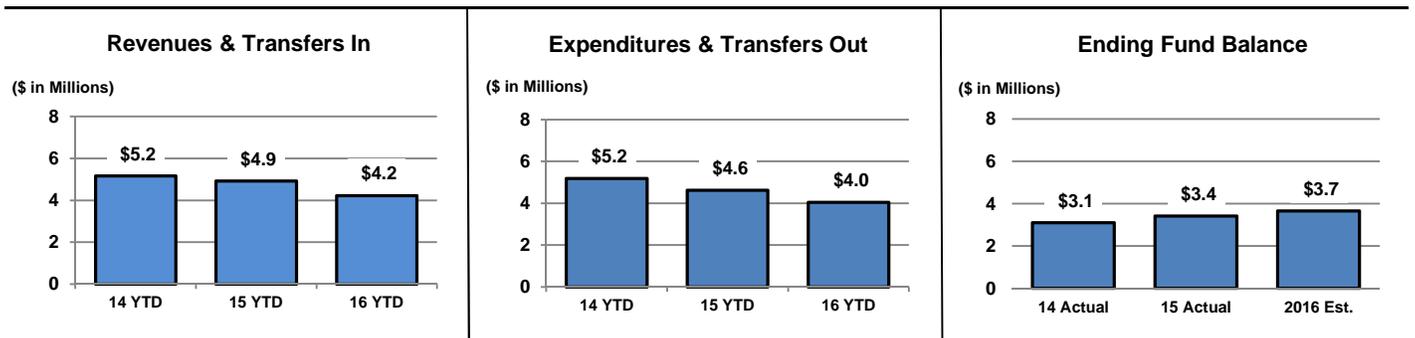
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,130,020	5,883,205	6,051,825	4,658,523	6,305,352	253,528
Charges for Services	59,668	71,633	240,252	35,951	48,573	(191,679)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(11,984)	32,696	32,696	9,130	21,875	(10,821)
Reimbursements	251	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	411,363	411,363	411,363	360,513	411,363	-
<b>Total Revenues &amp; Transfers In</b>	<b>4,589,319</b>	<b>6,398,897</b>	<b>6,736,136</b>	<b>5,064,117</b>	<b>6,787,163</b>	<b>51,027</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,243,245	\$ 1,924,311	\$ 1,924,311	\$ 1,240,837	\$ 1,711,378	\$ (212,933)
Contractuals	3,861,853	4,734,230	4,985,468	3,573,356	4,728,398	(257,071)
Debt Service	-	-	-	-	-	-
Commodities	42,386	38,900	39,900	10,501	33,433	(6,467)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	64,838	64,838	64,838	13,988	64,838	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,212,322</b>	<b>6,762,279</b>	<b>7,014,517</b>	<b>4,838,681</b>	<b>6,538,047</b>	<b>(476,470)</b>
<b>Net Change in Fund Balance</b>	<b>(623,003)</b>	<b>(363,382)</b>	<b>(278,381)</b>	<b>225,436</b>	<b>249,116</b>	<b>(425,442)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,201,475</b>	<b>2,002,541</b>	<b>2,002,541</b>	<b>2,002,541</b>	<b>2,002,541</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,578,472</b>	<b>\$ 1,639,159</b>	<b>\$ 1,724,160</b>	<b>\$ 2,227,977</b>	<b>\$ 2,251,657</b>	<b>\$ (425,442)</b>

# Health Division Grants

Prior to 2002, the City of Wichita and Sedgwick County funded the Health Division 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 Division and, until 2005, the City provided financial support.



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

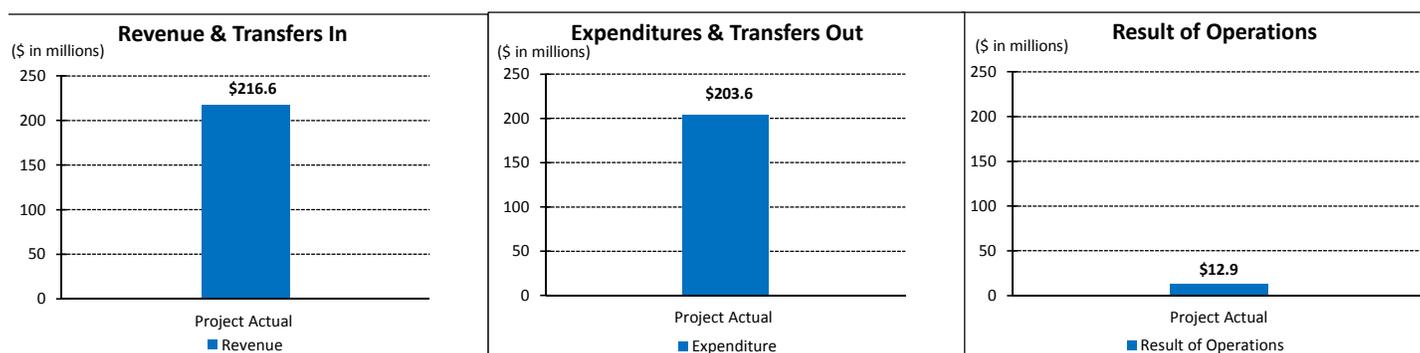
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,581,447	6,050,377	6,114,006	3,733,206	5,184,930	(929,076)
Charges for Services	211,689	320,596	320,596	252,391	295,752	(24,844)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	111,865	82,315	82,315	125,757	181,963	99,648
Reimbursements	10,486	548	548	112,079	137,495	136,947
Use of Money & Property	-	0	0	6	10	10
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>4,915,486</b>	<b>6,453,836</b>	<b>6,517,465</b>	<b>4,223,440</b>	<b>5,800,151</b>	<b>(717,315)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 3,339,420	\$ 5,005,824	\$ 4,977,457	\$ 2,967,251	\$ 4,094,610	\$ (882,848)
Contractuals	904,249	1,195,873	1,247,215	878,131	1,140,099	(107,116)
Debt Service	-	-	-	-	-	-
Commodities	377,010	582,719	623,373	198,863	326,918	(296,455)
Capital Improvements	3,107	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>4,623,786</b>	<b>6,784,416</b>	<b>6,848,045</b>	<b>4,044,245</b>	<b>5,561,627</b>	<b>(1,286,419)</b>
<b>Net Change in Fund Balance</b>	<b>291,701</b>	<b>(330,580)</b>	<b>(330,580)</b>	<b>179,195</b>	<b>238,524</b>	<b>(2,003,734)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,103,278</b>	<b>3,417,061</b>	<b>3,417,061</b>	<b>3,417,061</b>	<b>3,417,061</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,394,979</b>	<b>\$ 3,086,481</b>	<b>\$ 3,086,481</b>	<b>\$ 3,596,256</b>	<b>\$ 3,655,585</b>	<b>\$ (2,003,734)</b>

# INTRUST Bank Arena - Subfund

Senate Bill 58, signed on April 4, 2005 by then Governor Kathleen Sebelius, authorized Sedgwick County to collect a 1.0 percent sales tax for a period of 30 months beginning July 1, 2005. The proceeds from this tax were specifically designated for the construction of an Arena in the downtown area of Wichita, renovations to the Kansas Pavilions, and the creation of a reserve fund to support operations and maintenance of the combined enterprise. This method eliminated the need for securing bonds to finance the project, saving approximately \$112 million in interest.

In January 2008, naming rights proposals were adopted for an additional \$14.8 million in revenue over the next 20 years. This is the primary source of revenue now being collected in the fund as part of the budgetary account breakdown. On January 2, 2010, the INTRUST Bank Arena opened its doors to the public. Management of the Arena is the responsibility of SMG, a private company specializing in arena facility management for more than 35 years. Under this arrangement, SMG is responsible for any operating losses during its contract and any profits will be split between the County and SMG on a 60/40 split. The information presented in the table below depicts multi-year budgeting information as well as FY 2013 YTD information. A transfer in of the residual equity of \$1.0 million from the Kansas Pavilions sub-fund was done in April 2013 to the Arena sub-fund.



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

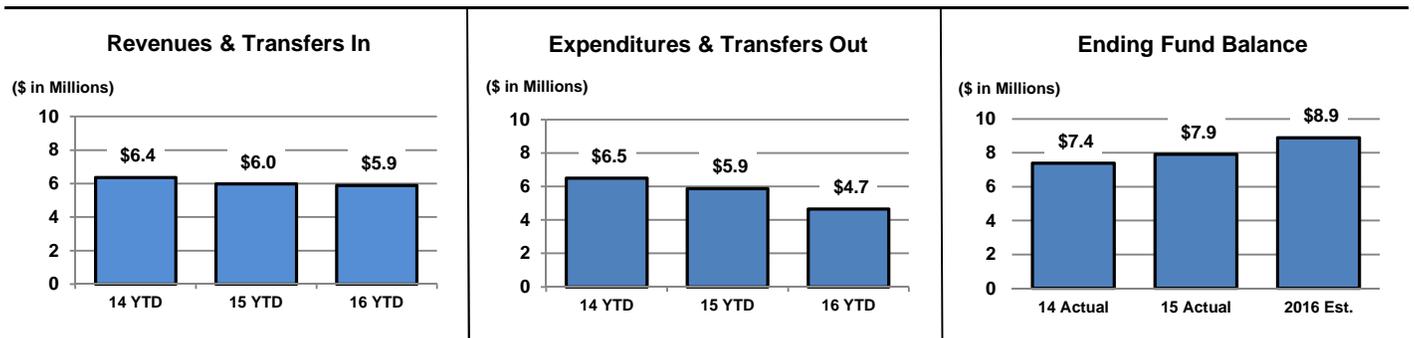
	Total Project				
	Budget		FY '05-FY '15 Amounts	FY 2016 Amounts	Total Amounts
	Original	Revised			
<b>Revenues &amp; transfers in</b>					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	5,894,437	670,103	\$ 6,564,540
Miscellaneous	-	-	400,574	2,959	\$ 403,533
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	1,959,549	-	\$ 1,959,549
<b>Total revenues &amp; transfers in</b>	<b>184,528,042</b>	<b>205,500,000</b>	<b>216,557,833</b>	<b>673,062</b>	<b>217,230,895</b>
<b>Expenditures &amp; transfers out</b>					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	\$ 13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	\$ 16,993,976
Site Costs	7,460,000	-	-	-	\$ -
Parking	-	5,313,079	5,201,116	-	\$ 5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	\$ 7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	\$ 141,822,940
Contingency	7,700,000	-	-	-	\$ -
Pavilions	9,128,000	6,072,455	6,072,455	-	\$ 6,072,455
Operations Reserve	48,011,000	8,739,817	-	-	\$ -
Project Management & Planning	-	5,232,168	5,232,168	-	\$ 5,232,168
Kansas Pavilions - Construct Restroom/Showers	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	3,714,678	428,946	\$ 4,143,624
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	1,923,783	895,000	\$ 2,818,783
<b>Total expenditures &amp; transfers out</b>	<b>184,528,042</b>	<b>211,408,448</b>	<b>203,612,918</b>	<b>1,323,946</b>	<b>204,936,864</b>
<b>Ending fund balance</b>			<b>\$ 12,944,915</b>		<b>\$ 12,294,031</b>

# Fleet Management

Fleet Management is responsible for maintaining, repairing, fueling, and replacing the County's fleet, which consists of 698 vehicles and related equipment. Revenues are primarily generated from internal service charges collected from County divisions 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 division'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 divisions through their monthly fleet charges.



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

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

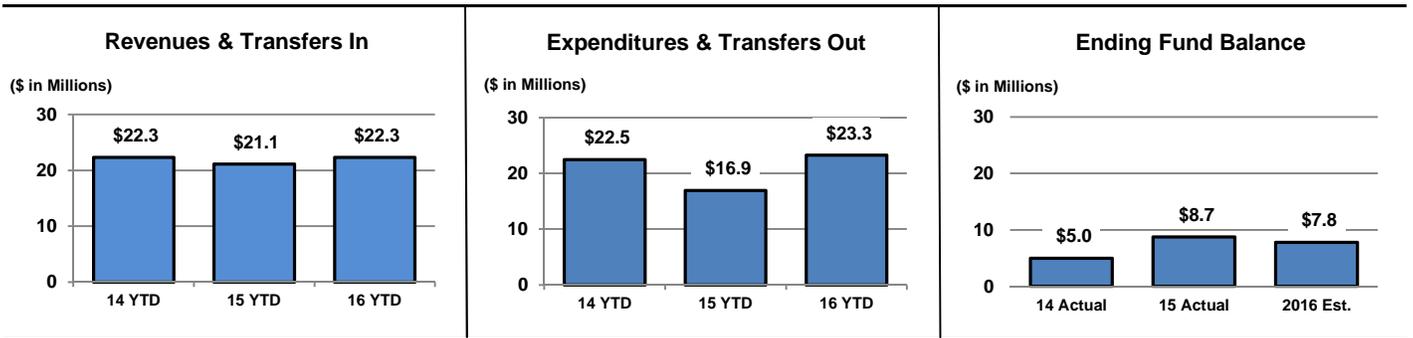
	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	5,553,469	8,182,322	8,182,322	5,421,291	7,301,227	(881,095)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	380,480	346,755	346,755	425,189	440,200	93,445
Reimbursements	36,970	67,468	67,468	35,594	46,924	(20,544)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>5,970,919</b>	<b>8,596,546</b>	<b>8,596,546</b>	<b>5,882,074</b>	<b>7,788,351</b>	<b>(808,195)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 691,262	\$ 987,778	\$ 987,778	\$ 696,316	\$ 960,389	\$ (27,389)
Contractuals	447,404	615,518	677,518	425,242	573,346	(104,172)
Debt Service	-	-	-	-	-	-
Commodities	2,136,934	3,400,022	3,455,722	2,052,875	2,793,835	(661,887)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	2,600,771	5,078,768	4,961,068	1,486,936	2,478,838	(2,482,230)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,876,371</b>	<b>10,082,086</b>	<b>10,082,086</b>	<b>4,661,370</b>	<b>6,806,408</b>	<b>(3,275,678)</b>
<b>Net Change in Fund Balance</b>	<b>94,547</b>	<b>(1,485,541)</b>	<b>(1,485,541)</b>	<b>1,220,703</b>	<b>981,943</b>	<b>(4,083,872)</b>
<b>Actual Beginning Fund Balance</b>	<b>7,378,279</b>	<b>7,905,029</b>	<b>7,905,029</b>	<b>7,905,029</b>	<b>7,905,029</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 7,472,826</b>	<b>\$ 6,419,488</b>	<b>\$ 6,419,488</b>	<b>\$ 9,125,732</b>	<b>\$ 8,886,972</b>	<b>\$ (4,083,872)</b>

# Health/Dental Insurance Fund

The Health and Life Fund was established to account for the costs associated with Sedgwick County's employee health benefit plans and is supported by premiums charged to divisional 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 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.



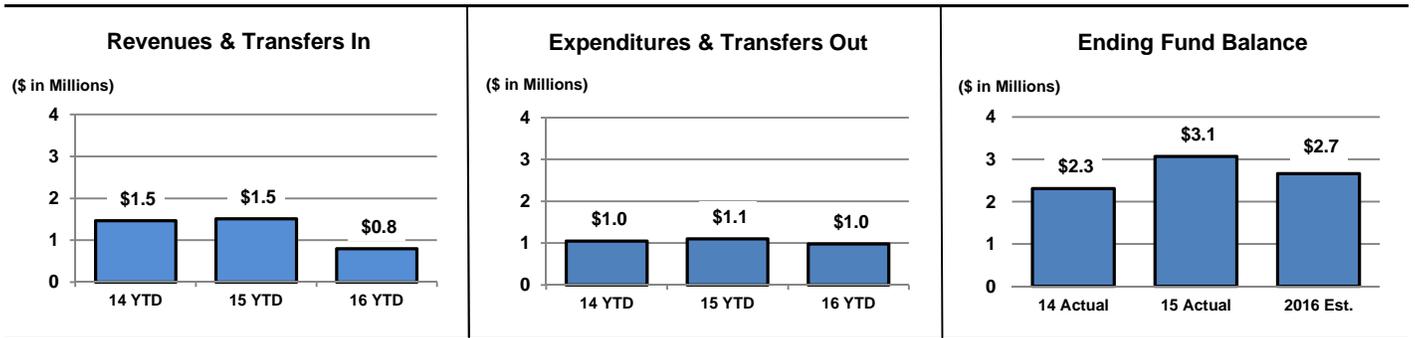
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2015 YTD	Annual Budgeted Amounts		2016 YTD	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	20,785,660	33,267,050	33,267,050	22,287,008	30,203,214	(3,063,836)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	355,744	-	-	16,799	19,741	19,741
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	4,220	4,220
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>21,141,404</b>	<b>33,267,050</b>	<b>33,267,050</b>	<b>22,303,806</b>	<b>30,227,175</b>	<b>(3,039,875)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 95,557	\$ 204,144	\$ 204,144	\$ 143,393	\$ 198,001	\$ (6,143)
Contractuals	16,816,105	34,968,774	34,955,954	23,112,048	30,951,977	(4,003,977)
Debt Service	-	-	-	-	-	-
Commodities	3,950	-	12,820	12,816	26,380	13,560
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>16,915,612</b>	<b>35,172,918</b>	<b>35,172,918</b>	<b>23,268,256</b>	<b>31,176,358</b>	<b>(3,996,559)</b>
<b>Net Change in Fund Balance</b>	<b>4,225,792</b>	<b>(1,905,868)</b>	<b>(1,905,868)</b>	<b>(964,450)</b>	<b>(949,183)</b>	<b>(7,036,435)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,994,503</b>	<b>8,732,241</b>	<b>8,732,241</b>	<b>8,732,241</b>	<b>8,732,241</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 9,220,295</b>	<b>\$ 6,826,373</b>	<b>\$ 6,826,373</b>	<b>\$ 7,767,791</b>	<b>\$ 7,783,058</b>	<b>\$ (7,036,435)</b>

# Workers' Compensation

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



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

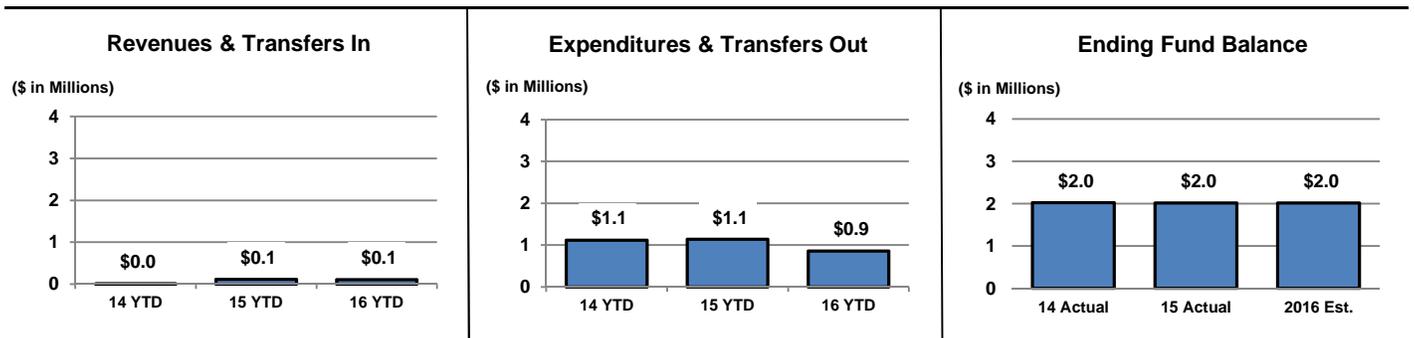
For the month ending September 30, 2016, with comparative actuals ending September 30, 2015

	2015 YTD		2016 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,499,881	1,023,348	1,023,348	780,055	1,049,672	26,324
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	345	423	423
Reimbursements	9,691	26,553	26,553	18,994	33,194	6,641
Use of Money & Property	-	1,050	1,050	-	2,200	1,151
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,509,572</b>	<b>1,050,951</b>	<b>1,050,951</b>	<b>799,395</b>	<b>1,085,489</b>	<b>34,539</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 130,550	\$ 345,386	\$ 345,386	\$ 190,689	\$ 263,568	\$ (81,818)
Contractuals	970,326	1,702,626	1,700,326	787,757	1,222,537	(477,789)
Debt Service	-	-	-	-	-	-
Commodities	2,359	-	2,300	69	2,407	107
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,103,236</b>	<b>2,048,012</b>	<b>2,048,012</b>	<b>978,514</b>	<b>1,488,512</b>	<b>(559,501)</b>
<b>Net Change in Fund Balance</b>	<b>406,336</b>	<b>(997,062)</b>	<b>(997,062)</b>	<b>(179,120)</b>	<b>(403,022)</b>	<b>(524,962)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,312,483</b>	<b>3,064,910</b>	<b>3,064,910</b>	<b>3,064,910</b>	<b>3,064,910</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,718,819</b>	<b>\$ 2,067,848</b>	<b>\$ 2,067,848</b>	<b>\$ 2,885,790</b>	<b>\$ 2,661,888</b>	<b>\$ (524,962)</b>

# Risk Management

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

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



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

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

	2015 YTD		2016 YTD		Fiscal Year Estimates As of Oct. 2016	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	874	896	896
Reimbursements	110,784	74,291	74,291	103,618	223,793	149,502
Use of Money & Property	-	615	615	-	777	163
Transfers In & Other Proceeds	-	1,183,674	1,183,674	-	988,970	(194,704)
<b>Total Revenues &amp; Transfers In</b>	<b>110,784</b>	<b>1,258,579</b>	<b>1,258,579</b>	<b>104,492</b>	<b>1,214,436</b>	<b>(44,143)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 156,637	\$ 218,364	\$ 218,364	\$ 156,825	\$ 216,397	\$ (1,966)
Contractuals	975,885	1,029,390	1,319,890	694,726	1,279,163	(40,727)
Debt Service	-	-	-	-	-	-
Commodities	3,020	15,000	15,000	5,591	9,355	(5,645)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,135,541</b>	<b>1,262,754</b>	<b>1,553,254</b>	<b>857,142</b>	<b>1,504,916</b>	<b>(48,338)</b>
<b>Net Change in Fund Balance</b>	<b>(1,024,757)</b>	<b>(4,175)</b>	<b>(294,675)</b>	<b>(752,650)</b>	<b>-</b>	<b>(92,481)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,023,800</b>	<b>2,013,418</b>	<b>2,013,418</b>	<b>2,013,418</b>	<b>2,013,418</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 999,043</b>	<b>\$ 2,009,243</b>	<b>\$ 1,718,743</b>	<b>\$ 1,260,768</b>	<b>\$ 2,013,418</b>	<b>\$ (92,481)</b>

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# Capital Projects

The following report provides a financial overview of active capital improvement program (CIP) facility projects as well as road, intersection, bridge and drainage projects. Projects are grouped together by category and the year in which they were approved. An overview of the CIP as well as individual project spending is reported. The report is prepared from multiple sources, including reports from both Facility Project Services and Public Works. As the report focuses on active projects, historical information on completed projects that are fully paid for will normally not be included.

- **2002:** One active project remains from 2002, with \$12,750 in remaining budget. Construction on Plum Shelter has been completed.
- **2005:** Project budgets currently include \$7.7 million in remaining funding, 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.
- **2009:** Budgeted funding for active 2009 projects totals \$2.8 million; of which \$2.7 million is committed and only \$102,070 remains available.
- **2010:** One active 2010 road project totaling \$150,000 in budgeted funding remains open with \$49,441 remaining.
- **2011:** Budgeted funding for active 2011 projects totals \$1.5 million, with \$1.0 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 \$12.1 million in budgeted funding, with \$11.7 million committed and \$0.4 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 \$22.4 million in project funding, of which \$21.3 million is committed and \$1.1 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 \$29.4 million in project funding, of which \$20.2 million is committed and \$9.3 million is available. Replacement of Deputy Workstations was transferred as part of the 2013 CIP amendment to upgrade the Adult Detention Facility Master Control System and is completed.
- **2015:** The 2015 CIP includes \$24.9 million in project funding, of which \$18.8 million is committed and \$6.1 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 \$65.2 million in project funding, of which \$28.8 million is committed and \$36.4 million is available. Significant current projects include facilities projects such as repairing EMS Post 8 and constructing a new EMS Southeast Post and numerous road and bridge projects including Phase I of the Interchange at I-235 & US-54.

## Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2002</b>							
	<b>Facility</b>						
51999-234	Replace Shltr 3, LAP/Plum SCP	Cash	43,540	289,775	277,025	12,750	43,019
		<b>Annual Total</b>	<b>43,540</b>	<b>289,775</b>	<b>277,025</b>	<b>12,750</b>	<b>43,019</b>
<b>2005</b>							
	<b>Facility</b>						
57011-551	Operations Reserve	Special LST	-	7,699,693	-	7,699,693	-
		<b>Annual Total</b>	<b>-</b>	<b>7,699,693</b>	<b>-</b>	<b>7,699,693</b>	<b>-</b>
<b>2006</b>							
	<b>Roads</b>						
21763-231	R239 13th St N: 119-135th St N	LST	300,000	300,000	-	300,000	-
		<b>Annual Total</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>-</b>
<b>2007</b>							
	<b>Roads</b>						
21723-231	R308 Widen 159th St E US54-21st St N (D)	LST	-	250,000	-	250,000	-
		<b>Annual Total</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>
<b>2009</b>							
	<b>Facility</b>						
62999-234	Compliance with ADA-2009	Cash	278,350	278,350	276,280	2,070	546
	<b>Roads</b>						
21669-231	R274 Recond 183rd: 23rd - 39th St S ROW	LST	100,000	100,000	-	100,000	-
21671-231	R282 Widen Ridge K-96 to 53rd St N	LST	955,000	2,389,658	2,389,658	-	19,273
		<b>Annual Total</b>	<b>1,333,350</b>	<b>2,768,008</b>	<b>2,665,938</b>	<b>102,070</b>	<b>19,819</b>
<b>2010</b>							
	<b>Roads</b>						
21634-231	R299 135th W: Diagonal to Ross (D)	LST	150,000	150,000	100,559	49,441	4,590
		<b>Annual Total</b>	<b>150,000</b>	<b>150,000</b>	<b>100,559</b>	<b>49,441</b>	<b>4,590</b>

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2011</b>							
<b>Facility</b>							
33971-234	Repair JRBR Concrete	Cash	-	75,100	13,209	61,892	-
52986-234	Improvements to NE Sedgwick County Park	Cash	115,750	115,750	57,663	58,087	27,188
62996-241	ADA Compliance Fire Dist 1 for 2011	Cash	48,247	48,247	41,667	6,580	13,113
62997-234	Compliance w Americans w Disabilities-11	Cash	625,172	625,172	625,172	-	144,711
<b>Roads</b>							
21615-231	R299 135th St W: Diagonal-Ross ROW/UR	LST	150,000	150,000	1,170	148,830	-
21616-231	R308 Widen 159th StE: KTA -21St N D/ROW	LST	435,500	435,500	258,016	177,484	-
21618-231	R329 Rail and Guardrail Improvements	LST	440,000	43,854	7,387	36,467	-
<b>Annual Total</b>			<b>1,814,669</b>	<b>1,493,623</b>	<b>1,004,284</b>	<b>489,339</b>	<b>185,011</b>
<b>2012</b>							
<b>Facility</b>							
14971-234	Relocate Fire Station 36	Cash	2,240,519	2,059,732	1,790,429	269,303	1,000
52985-234	Relocate SCP Volleyball Court	Cash	35,000	35,000	-	35,000	-
62995-241	ADA Compliance Fire Dist 1 for 2012	Cash	48,247	48,247	20,256	27,991	15,323
<b>Drainage</b>							
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Cash	-	145,000	136,290	8,710	-
<b>Roads</b>							
21591-231	R134 Utility Relocation&Right of Way-12	LST	200,000	250	250	-	-
21592-231	R175 reventive Maintenace-Selected Rds	LST	7,100,000	9,285,449	9,285,449	-	-
21593-231	R264 Improve Drainage Right of Way-12	LST	400,000	400,000	324,713	75,287	-
21596-231	R331 Traffic Control Maint & Const-2012	LST	320,000	125,957	125,957	-	-
21597-231	R332 Construction Inspect -Contract 2012	LST	100,000	-	-	-	-
<b>Annual Total</b>			<b>10,443,766</b>	<b>12,099,635</b>	<b>11,683,344</b>	<b>416,290</b>	<b>16,323</b>

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2013</b>							
<b>Facility</b>							
17975-234	Update master control adult detention	Cash	2,022,322	2,837,071	2,790,682	46,389	48,778
52984-234	Replace Center Rest Room -SCP	Cash	132,485	132,485	109,581	22,904	54,332
91947-234	Replace County Owned Parking Lots - 2013	Cash	248,062	248,062	248,062	-	145,646
<b>Drainage</b>							
23960-234	D27 West Branch Chishom Creek Drainage S	Cash	-	174,850	174,850	-	6,504
23963-234	D25 WVCFC System Major Maint & Repair	Cash	500,000	1,033,977	1,033,977	-	1,033,977
23962-403	D21 Imp Drainage SW of Haysville (ROW)	Bond	400,000	400,000	-	400,000	-
<b>Roads</b>							
21564-231	R175 Preventive Maintenance-13	LST	10,000,000	8,722,992	8,722,992	-	-
21565-231	R259 Recond 135th St W: K42-71st St S	LST	400,000	400,000	191,525	208,475	-
21566-231	R264 Improve Drainage County ROW 2013	LST	400,000	101,928	64,411	37,517	-
21567-231	R274 183rd St W: 23to 39th St S (ROW)	LST	100,000	200,000	-	200,000	-
21568-231	R308 Widen 159th St E: KTA to 21St N	LST	412,534	412,534	412,534	-	-
21571-231	R332 Contract Inspection - 2013	LST	100,000	100,000	-	100,000	-
21573-231	R335 Traffic Control Inventory	LST	150,000	150,000	142,805	7,195	-
21574-403	R259 Recond 135th St W: K42-71st St S	Bond	3,349,500	3,349,500	3,300,000	49,500	-
<b>Bridges</b>							
21542-231	B454, 23rd S btwn 311th W & 327th W	LST	37,500	37,500	37,500	-	-
21562-231	B469 93rd S: Meridian and Seneca (D)	LST	40,000	40,000	40,000	-	-
21578-231	B450 W 111th St S (C)	LST	49,000	49,000	35,462	13,538	-
21580-231	B455 11500 N 279th ST W (D)	LST	200,000	3,756,042	3,756,042	-	95,930
21583-231	B460 45th St N Broadway & Hydraulic (D)	LST	50,000	40,500	40,500	-	731
21584-231	B461 Bridge Inspect / Oncall Engineer 13	LST	100,000	92,739	52,675	40,064	7,476
21585-231	B464 Dsgn Off System Fed Fund Bdrges -13	LST	100,000	100,000	99,750	250	32,013
<b>Annual Total</b>			<b>18,791,403</b>	<b>22,379,179</b>	<b>21,253,347</b>	<b>1,125,832</b>	<b>1,425,388</b>

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2014</b>							
	<b>Facility</b>						
93961-402	Acquire/Renovate IRS Building	Bond	13,855,000	12,293,744	7,204,375	5,089,369	1,508,814
	<b>Drainage</b>						
23959-403	D21 Phase I Imprv Draing SW of Haysville	Bond	300,000	1,884,000	-	1,884,000	-
	<b>Roads</b>						
21536-231	R330 Aviation Pathway-Derby to Wichita	LST	-	26,146	26,146	-	-
21547-231	R331 Traffic Control Maint & Constructio	LST	320,000	277,228	277,228	-	8,200
21548-231	R328 NW Bypass RoW Acquisition K-254 '14	LST	325,000	1,316,500	650,000	666,500	-
21549-231	R315 151st St W from 53rd St N to K-96	LST	300,000	300,000	-	300,000	-
21551-231	R299 135th W Diagonal to Ross (Clearwtr)	LST	500,000	934,574	583,784	350,791	513,910
21552-231	R264 Miscelaneous drainage projects	LST	400,000	400,000	399,039	961	-
21553-231	R175 Preventive maint. on selected roads	LST	9,000,000	8,277,595	8,171,747	105,848	-
21821-234	Replace Air Cond Chiller at PW Bldg.	Cash	113,195	113,195	85,713	27,482	-
	<b>Bridges</b>						
21535-231	B487 103rd St S btw 295th and 311th St W	LST	370,000	370,000	299,157	70,843	299,157
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	70,993
21540-231	B461 Spc Bridge Inspec & Engineering2014	LST	100,000	113,383	113,383	-	8,521
21541-231	B464 Dsgn Off System Fed Fund Bdrges -14	LST	100,000	151,000	151,000	-	58,436
21555-231	B474 on 135th St W btwn 21st & 29th St N	LST	90,000	1,297,705	931,918	365,787	193,070
21556-231	B465 on 87th St S btwn Hoover & Ridge	LST	140,300	140,300	112,000	28,300	-
21558-231	B456 on 103rd St W btwn 71st & 79th St	LST	750,000	972,674	968,882	3,792	-
21559-231	B454 on 23rd St S btwn 311th & 327th St	LST	212,960	212,960	-	212,960	-
	<b>Annual Total</b>		<b>26,926,455</b>	<b>29,419,003</b>	<b>20,168,274</b>	<b>9,250,729</b>	<b>2,665,702</b>

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2015</b>							
<b>Facility</b>							
31995-234	Crisis Community Center	Cash	-	284,339	247,643	36,696	162,605
62992-234	ADA Compliance - 2015	Cash	353,363	353,363	353,363	-	92,323
91939-234	Replace County Owned Parking Lots - 2015	Cash	24,721	24,721	-	24,721	-
93958-234	New Main Tag Office	Cash	-	2,231,707	2,005,026	226,681	1,978,033
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	192,714	115,067	182,964
<b>Roads</b>							
21516-231	R330 Aviation Pathway-Derby to Wichita	LST	1,345,500	1,345,500	249,833	1,095,667	3,114
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	9,719,819	280,181	87,339
21522-231	R264 Improve Drainage County ROW 2015	LST	500,000	585,500	517,040	68,460	159,780
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	69,105
21818-234	PW Salt Storage Building - Construction	Cash	-	354,328	340,059	14,269	340,059
21819-234	PW Salt Storage Building	Cash	40,000	10,672	10,672	-	-
21555-403	Cessna Addition Street Improvements	Bond	-	195,973	182,768	13,205	-

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-Date
<b>2015</b>							
<b>Bridges</b>							
21517-231	B469 93rd St. N. btw Meridian & Seneca	LST	400,000	400,000	103,514	296,486	-
21518-231	B464 Dsgn Off System Fed Fund Brdges -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	352,097	140,207	352,097
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	33,360
21529-231	B471 53rd St N btw 231st and 247th St W	LST	70,000	70,000	51,200	18,800	9,042
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	4,858
21532-231	B462 Bike/Ped Bridge/Repairs over WVCFC	LST	1,500,000	938,000	438,007	499,993	5,536
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	440,720
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	385,257	20,743	385,257
21570-403	B482 Redeck Hydraulic btw 69th & 77th N	Bond	3,750	253,750	-	253,750	-
<b>Annual Total</b>			<b>21,220,605</b>	<b>24,859,102</b>	<b>18,760,485</b>	<b>6,098,617</b>	<b>4,312,492</b>

<b>Fund Center</b>	<b>Project Title</b>	<b>Fund Source</b>	<b>Adopted Budget</b>	<b>Budget w/ Amendments</b>	<b>Committed to Date</b>	<b>Budget Remaining</b>	<b>Expenditures Year-to-Date</b>
<b>2016</b>							
	<b>Facility</b>						
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	45,732	356,152	11,642
12002-230	Construct New EMS SE Post	Cash	1,395,829	1,395,829	789,104	606,725	40,014
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	14,249	35,025	14,249
62001-230	ADA Compliance - 2016	Cash	247,016	247,016	3,028	243,988	703
91001-230	Juv Det Security System/PC Replacement	Cash	129,318	129,318	112,745	16,573	59,045
91002-230	Replace Roofs County Owned Buildings-16	Cash	169,968	169,968	28,205	141,763	-
	<b>Roads</b>						
21511-231	R342 Cold Mix & Gravel Rd Replacement-16	LST	1,250,000	1,926,837	1,324,619	602,218	506,641
21512-231	R334 Interchange at I-235 & US-54 Phase1	LST	40,012,823	40,012,823	11,600,000	28,412,823	4,000,000
21513-231	R331 Traffic Control Maint & Const-2016	LST	550,000	550,000	521,233	28,767	264,260
21514-231	R175 Preventive Maintenance-16	LST	9,250,000	9,250,000	9,024,655	225,345	3,929,586
21515-231	R134 Utility relocate, Right of Way 2016	LST	200,000	200,000	57,426	142,574	57,426
21001-230	Roads and Bridges Funds	Cash	105,000	105,000	105,000	-	105,000
21002-230	R264 Improve Drainage County ROW 2016	Cash	500,000	500,000	445,641	54,359	17,984
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
<b>2016</b>							
<b>Bridges</b>							
21503-231	B491 71st St. S. btw Webb & Greenwich	LST	100,000	100,000	-	100,000	-
21504-231	B490 143rd St. E. btw Harry & Pawnee	LST	50,000	50,000	-	50,000	-
21505-231	B489 Hydraulic btw 111th & 119th St. S.	LST	200,000	200,000	-	200,000	-
21506-231	B479 Pawnee btw 143rd & 159th St. E.	LST	803,919	803,919	-	803,919	-
21507-231	B478 Pawnee btw 127th & 143rd St. E.	LST	803,919	803,919	-	803,919	-
21508-231	B477 Clifton btw 55th & 63rd St. S.	LST	400,000	400,000	383,321	16,679	7,612
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	187,098
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	249,752
21009-230	B483 Redeck MacArthur over Big Ark River	Cash	1,000,000	2,033,877	1,952,002	81,875	1,478,014
<b>Annual Total</b>			<b>62,418,866</b>	<b>65,156,090</b>	<b>28,765,683</b>	<b>36,390,407</b>	<b>11,313,701</b>
<b>Total All Years</b>			<b>143,442,654</b>	<b>166,864,108</b>	<b>104,678,938</b>	<b>62,185,170</b>	<b>19,986,045</b>

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

Sales Tx Road/Bridge	LST	106,816,955	114,259,443	74,624,877	39,634,566	10,812,958	
Fire Dist Spec Equip	Cash	96,494	96,494	61,924	34,570	28,435	
Bldg & Equipment	Bond	14,420,521	12,859,265	7,397,089	5,462,176	1,691,779	
Str Bdge & Oth Const	Bond	5,034,000	8,163,973	5,217,021	2,946,952	385,257	
Str Bdge & Oth Const	LST	1,724,000	1,724,000	947,905	776,095	440,720	
Arena Construction	Special LST	-	7,699,693	-	7,699,693	-	
Capital Improvements	Cash	15,350,684	22,061,240	16,430,123	5,631,117	6,626,897	
<b>Total All Funds</b>			<b>\$143,442,654</b>	<b>\$166,864,108</b>	<b>\$104,678,938</b>	<b>\$62,185,170</b>	<b>\$19,986,045</b>

**Total by Project Type**

Bridges		13,799,098	20,449,821	13,625,491	6,824,330	3,930,573	
Drainage		1,200,000	3,637,827	1,345,117	2,292,710	1,040,481	
Facility		25,588,504	35,389,368	17,338,384	18,050,983	4,603,723	
Roads		102,855,052	107,387,093	72,369,946	35,017,147	10,411,268	
<b>Total All Project Types</b>			<b>\$143,442,654</b>	<b>\$166,864,108</b>	<b>\$104,678,938</b>	<b>\$62,185,170</b>	<b>\$19,986,045</b>

# 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 September 30, 2016 are as follows:

- Total assets of the County exceeded liabilities by \$549.6 million, representing net position. Of this amount, \$3.2 million consists of unrestricted net position that may be used to meet ongoing obligations to citizens and creditors.
- The largest portion of the County's net position (87.6%) 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 \$143.6 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 \$186.1 million, resulting in a \$42.6 million, or 8.4%, increase in net position since the first of the year.

## Combined Financial Statements

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

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

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

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending September 30, 2016 are as follows:

- Fund balances for the governmental funds totaled \$223.3 million, an increase of \$4.5 million since the

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

<b>Governmental Fund</b>	<b>September 30, 2016 Fund Balance</b>	<b>Change in Fund Balance</b>
General	\$ 91,565,068	\$ 26,555,478
Fed/State Assistance	24,962,704	4,566,445
Public Building Commission	16,485,569	(25,419,574)
Debt Service	30,371	(3,080,162)
Debt Proceeds	34,915,883	(9,958,841)
Other	55,343,881	11,844,598
<b>Totals</b>	<b>\$ 223,303,476</b>	<b>\$ 4,507,944</b>

- Governmental funds revenues were \$276.0 million for the period ending September 30, 2016, an increase of \$0.6 million compared to 2015. Property tax revenue was up \$2.2 million from the same time period last year. Charges for services decreased \$4.6 million and intergovernmental revenues decreased \$2.4 from 2015 to 2016. Other revenues increased \$4.4 million from 2015 to 2016.
- Governmental funds expenditures were \$271.9 million as of September 30, 2016, an increase of \$7.2 million from the same period last year. Capital outlay expenditures were down \$1.7 million from last year. Economic development expenditures were up \$17.6 million from last year. Public safety expenditures decreased \$2.7 million and cultural and recreation expenses decreased \$5.1 million from last year. Health and welfare expenditures decreased \$3.7 million from 2015 to 2016. Debt service expenses increased \$2.8 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$107.9 million, which is available for meeting current budget obligations and spending at the government’s discretion.
- Fund balance of the Public Building Commission (PBC) fund totaled \$16.5 million, a decrease of \$25.4 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 \$30,371, 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 \$34.9 million, a decrease of \$10.0 million since the end of 2015.
- Net position of the Arena Fund (the County’s only Enterprise Fund) totaled nearly \$161.9 million at September 30. It is important to note that net position totaling \$156.3 million are currently restricted since they represent capital assets (\$149.6 million) and restrictions for capital improvements and operations (\$6.7 million). The \$6.7 million net position restriction for capital improvements and operations of the Arena Fund represents revenues that are limited to the funding of INTRUST Bank Arena.
- Net position of the Internal Service Funds totaled \$35.1 million. Of this amount, \$15.0 million is invested in capital assets and \$20.1 million represents unrestricted net position.

# SEDGWICK COUNTY, KANSAS

## Statement of Net Position

September 30, 2016

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash, including investments	\$ 195,996,506	\$ 5,489,886	\$ 201,486,392
Receivables, net	61,449,018	120,000	61,569,018
Due from other agencies	246,718	-	246,718
Inventories, at cost	725,006	-	725,006
Prepaid items	2,488,609	-	2,488,609
Restricted assets:			
Cash, including investments	42,777,322	6,684,147	49,461,469
Capital assets:			
Land and construction in progress	72,129,949	13,038,358	85,168,307
Other capital assets, net of depreciation	378,056,521	136,535,905	514,592,426
<b>Total assets</b>	<b>753,869,649</b>	<b>161,868,296</b>	<b>915,737,945</b>
<b>Deferred Outflows of Resources</b>			
Deferred refunding	739,098	-	739,098
Deferred outflows-pensions	11,088,775	-	11,088,775
<b>Total deferred outflows of resources</b>	<b>11,827,873</b>	<b>-</b>	<b>11,827,873</b>
<b>Liabilities</b>			
Accounts payable and other current liabilities	2,746,906	-	2,746,906
Accrued interest payable	1,314,163	-	1,314,163
Unearned revenue	10,703,733	-	10,703,733
Noncurrent liabilities:			
Due within one year	8,409,511	-	8,409,511
Due in more than one year	344,934,869	-	344,934,869
<b>Total liabilities</b>	<b>368,109,182</b>	<b>-</b>	<b>368,109,182</b>
<b>Deferred Inflows of Resources</b>			
Deferred property tax receivable	-	-	-
Deferred inflows-pensions	9,809,528	-	9,809,528
<b>Total deferred inflows of resources</b>	<b>9,809,528</b>	<b>-</b>	<b>9,809,528</b>
<b>Net Position</b>			
Net investment in capital assets	331,874,963	-	331,874,963
Invested in capital assets	-	149,574,263	149,574,263
Restricted for:			
Capital improvements	7,201,864	-	7,201,864
Capital improvements and operations	-	6,684,147	6,684,147
Debt service	4,560,082	-	4,560,082
Federal/State assistance	13,287,828	-	13,287,828
Economic development	7,075,953	-	7,075,953
Equipment and technology improvements	1,247,433	-	1,247,433
Fire protection	8,075,594	-	8,075,594
Court operations	3,166,879	-	3,166,879
Other purposes	13,698,794	-	13,698,794
Unrestricted	(2,410,578)	5,609,886	3,199,308
<b>Total net position</b>	<b>\$ 387,778,812</b>	<b>\$ 161,868,296</b>	<b>\$ 549,647,108</b>

# SEDGWICK COUNTY, KANSAS

## Statement of Activities

For the Nine Months Ended September 30, 2016

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 33,032,418	\$ 15,375,149	\$ 1,474,692	\$ -
Public safety	103,238,340	15,141,564	12,014,983	-
Public works	20,134,816	1,527,541	3,567,782	916,891
Health and welfare	38,481,386	15,838,599	14,463,980	-
Culture and recreation	9,267,798	379,476	-	-
Economic development	11,427,713	222,560	838,048	-
Interest on long-term debt	6,278,568	-	-	-
Total governmental activities	<u>221,861,039</u>	<u>48,484,889</u>	<u>32,359,485</u>	<u>916,891</u>
Business-type activities:				
Arena	3,752,856	298,062	-	-
Total business-type activities	<u>3,752,856</u>	<u>298,062</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 225,613,895</u>	<u>\$ 48,782,951</u>	<u>\$ 32,359,485</u>	<u>\$ 916,891</u>

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

Total general revenue

Change in net position

Net position, beginning of year

Net position, end of period

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (16,182,577)	\$ -	\$ (16,182,577)
(76,081,793)	-	(76,081,793)
(14,122,602)	-	(14,122,602)
(8,178,807)	-	(8,178,807)
(8,888,322)	-	(8,888,322)
(10,367,105)	-	(10,367,105)
(6,278,568)	-	(6,278,568)
<u>(140,099,774)</u>	<u>-</u>	<u>(140,099,774)</u>
-	(3,454,794)	(3,454,794)
-	(3,454,794)	(3,454,794)
<u>\$ (140,099,774)</u>	<u>\$ (3,454,794)</u>	<u>\$ (143,554,568)</u>
156,829,716	-	156,829,716
21,650,078	-	21,650,078
2,482,500	-	2,482,500
5,165,864	-	5,165,864
-	-	-
<u>186,128,158</u>	<u>-</u>	<u>186,128,158</u>
46,028,384	(3,454,794)	42,573,590
<u>341,750,428</u>	<u>165,323,090</u>	<u>507,073,518</u>
<u>\$ 387,778,812</u>	<u>\$ 161,868,296</u>	<u>\$ 549,647,108</u>

**SEDGWICK COUNTY, KANSAS**

*Balance Sheet*

**Governmental Funds**

**September 30, 2016**

*(with comparative totals for September 30, 2015)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
<b>Assets:</b>			
Cash, including investments	\$ 80,253,973	\$ 25,088,780	\$ 990,184
Restricted investment	-	-	15,495,385
Advance receivable	5,687,079	-	-
Due from other funds	-	-	-
Due from other agencies	10,320	-	-
Accounts receivable	227,169	777,456	-
Property tax receivable	-	-	-
Sales tax receivable	2,586,616	-	-
Interest receivable	673,783	-	-
Prepaid items	2,488,609	-	-
Lease receivable	936,044	-	-
Notes receivable	-	-	45,963,308
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	106,204	-
<b>Total assets</b>	<b>\$ 92,863,593</b>	<b>\$ 25,972,440</b>	<b>\$ 62,448,877</b>
<b>Liabilities:</b>			
Accounts payable	\$ 1,298,525	\$ 335,087	\$ -
Unearned revenue	-	-	10,703,733
Due to other funds	-	-	-
Advance payable	-	-	-
<b>Total liabilities</b>	<b>1,298,525</b>	<b>335,087</b>	<b>10,703,733</b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax receivable	-	-	-
Unavailable revenue - accounts receivable	-	674,649	-
Deferred lease receivable	-	-	-
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>674,649</b>	<b>35,259,575</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	-	106,204	-
Advance receivable	5,687,079	-	-
Lease receivable	936,044	-	-
Prepaid items	2,488,609	-	-
<b>Restricted:</b>			
General Government	-	-	-
Debt Service	-	-	990,184
Public Safety	-	2,637,559	-
Public Works	-	-	-
Health and Welfare	-	9,718,239	-
Culture and Recreation	-	-	-
Economic Development	-	4,593,013	15,495,385
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	-	1,424,908	-
Capital Outlay	-	-	-
Health and Welfare	-	360,513	-
<b>Assigned:</b>			
General Government	3,131,891	-	-
Public Safety	-	960,281	-
Public Works	-	-	-
Health and Welfare	-	5,159,351	-
Capital Outlay	-	-	-
Economic Development	-	2,636	-
Unassigned	79,321,445	-	-
<b>Total fund balance</b>	<b>91,565,068</b>	<b>24,962,704</b>	<b>16,485,569</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 92,863,593</b>	<b>\$ 25,972,440</b>	<b>\$ 62,448,877</b>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2016	2015
\$ 30,371	\$ 5,361,113	\$ 61,304,785	\$ 173,029,206	\$ 161,711,192
-	27,281,937	-	42,777,322	78,877,769
-	-	-	5,687,079	5,952,188
-	2,272,833	-	2,272,833	9,287,398
-	-	236,398	246,718	3,250,101
-	-	1,691,935	2,696,560	4,475,137
-	-	-	-	813,695
-	-	2,586,616	5,173,232	4,804,226
-	-	-	673,783	537,758
-	-	-	2,488,609	2,569,773
-	-	-	936,044	8,384,731
-	-	-	45,963,308	-
4,154,401	-	-	4,154,401	5,121,765
1,850,937	-	-	1,850,937	1,884,596
-	-	488,601	594,805	588,241
<u>\$ 6,035,709</u>	<u>\$ 34,915,883</u>	<u>\$ 66,308,335</u>	<u>\$ 288,544,837</u>	<u>\$ 288,258,570</u>
\$ -	\$ -	\$ 1,076,209	\$ 2,709,821	\$ 2,100,903
-	-	-	10,703,733	-
-	-	2,272,833	2,272,833	9,287,398
-	-	5,687,079	5,687,079	5,952,188
-	-	9,036,121	21,373,466	17,340,489
-	-	-	-	813,695
-	-	1,928,333	2,602,982	7,135,134
-	-	-	-	7,448,687
6,005,338	-	-	6,005,338	7,006,361
<u>6,005,338</u>	<u>-</u>	<u>1,928,333</u>	<u>43,867,895</u>	<u>22,403,877</u>
-	-	488,601	594,805	588,241
-	-	-	5,687,079	5,952,188
-	-	-	936,044	936,044
-	-	-	2,488,609	2,569,773
-	-	2,570,113	2,570,113	1,834,385
30,371	27,281,937	25,790	28,328,282	36,604,231
-	-	14,130,482	16,768,041	16,972,133
-	-	5,150,628	5,150,628	5,908,203
-	-	2,227,161	11,945,400	12,554,807
-	-	37,653	37,653	54,238
-	-	1,347,664	21,436,062	47,920,172
-	7,633,946	11,824,182	19,458,128	17,665,350
-	-	4,933,571	6,358,479	5,387,887
-	-	6,647,769	6,647,769	4,185,884
-	-	-	360,513	-
-	-	-	3,131,891	1,623,743
-	-	30,212	990,493	424,442
-	-	390,789	390,789	277,113
-	-	-	5,159,351	4,364,553
-	-	7,850,425	7,850,425	8,094,639
-	-	-	2,636	19,599
-	-	(2,311,159)	77,010,286	74,576,579
<u>30,371</u>	<u>34,915,883</u>	<u>55,343,881</u>	<u>223,303,476</u>	<u>248,514,204</u>
<u>\$ 6,035,709</u>	<u>\$ 34,915,883</u>	<u>\$ 66,308,335</u>	<u>\$ 288,544,837</u>	<u>\$ 288,258,570</u>

**SEDGWICK COUNTY, KANSAS**

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

*For the Nine Months Ended September 30, 2016*

*(with comparative totals for the nine months ended September 30, 2015)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
<b>Revenues</b>			
Property taxes	\$ 106,114,635	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	12,023,213	-	-
Special assessments	-	-	-
Other taxes	217,488	6,220	-
Intergovernmental	2,362,103	22,777,608	-
Charges for services	12,424,050	15,133,380	1,074,167
Uses of money and property	4,674,506	8,531	63,296
Fines and forfeits	31,425	200,408	-
Licenses and permits	52,582	-	-
Other	2,553,158	5,064,337	2,100,307
<b>Total revenues</b>	<u>140,453,160</u>	<u>43,190,484</u>	<u>3,237,770</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	23,538,343	-	-
Public safety	63,114,940	7,487,194	-
Public works	1,289,236	-	-
Health and welfare	6,188,651	29,703,045	-
Cultural and recreation	7,184,694	-	-
Economic development	2,176,736	2,572,552	25,247,273
<b>Debt service:</b>			
Principal	221,483	-	1,370,000
Interest and fiscal charges	153,617	-	2,040,071
Debt issuance costs	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>103,867,700</u>	<u>39,762,791</u>	<u>28,657,344</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>36,585,460</u>	<u>3,427,693</u>	<u>(25,419,574)</u>
<b>Other financing sources (uses)</b>			
Transfers from other funds	27,163	1,159,910	-
Transfers to other funds	(10,057,145)	(21,158)	-
Proceeds from capital asset disposition	-	-	-
Proceeds from capital lease	-	-	-
<b>Total other financing sources (uses)</b>	<u>(10,029,982)</u>	<u>1,138,752</u>	<u>-</u>
<b>Net change in fund balance</b>	26,555,478	4,566,445	(25,419,574)
<b>Fund balances, beginning of year</b>	<u>65,009,590</u>	<u>20,396,259</u>	<u>41,905,143</u>
<b>Fund balances, end of period</b>	<u>\$ 91,565,068</u>	<u>\$ 24,962,704</u>	<u>\$ 16,485,569</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2016	2015
\$ 13,020,170	\$ -	\$ 37,694,911	\$ 156,829,716	\$ 154,612,947
-	-	2,202,081	2,202,081	1,957,710
-	-	9,626,865	21,650,078	21,023,139
916,891	-	-	916,891	1,107,210
-	-	56,711	280,419	261,009
-	-	7,284,587	32,424,298	34,802,396
628,582	-	16,928,735	46,188,914	50,781,640
-	417,520	2,011	5,165,864	4,898,724
-	-	-	231,833	172,995
-	-	33,377	85,959	89,577
-	-	308,581	10,026,383	5,646,347
<u>14,565,643</u>	<u>417,520</u>	<u>74,137,859</u>	<u>276,002,436</u>	<u>275,353,694</u>
-	-	3,284,944	26,823,287	26,508,405
-	-	29,061,024	99,663,158	102,337,795
-	-	8,104,494	9,393,730	9,827,627
-	-	3,894,338	39,786,034	43,471,261
-	-	21,542	7,206,236	12,349,553
-	-	5,833,886	35,830,447	18,201,487
13,958,517	8,195,000	352,163	24,097,163	21,605,487
4,885,463	1,202,392	28,290	8,309,833	7,974,259
-	600	-	600	-
-	-	20,775,196	20,775,196	22,446,574
<u>18,843,980</u>	<u>9,397,992</u>	<u>71,355,877</u>	<u>271,885,684</u>	<u>264,722,448</u>
<u>(4,278,337)</u>	<u>(8,980,472)</u>	<u>2,781,982</u>	<u>4,116,752</u>	<u>10,631,246</u>
1,198,175	-	10,247,745	12,632,993	7,380,727
-	(978,369)	(1,576,321)	(12,632,993)	(7,380,727)
-	-	-	-	1,381,960
-	-	391,192	391,192	-
<u>1,198,175</u>	<u>(978,369)</u>	<u>9,062,616</u>	<u>391,192</u>	<u>1,381,960</u>
(3,080,162)	(9,958,841)	11,844,598	4,507,944	12,013,206
<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>\$ 30,371</u>	<u>\$ 34,915,883</u>	<u>\$ 55,343,881</u>	<u>\$ 223,303,476</u>	<u>\$ 248,514,204</u>

# SEDGWICK COUNTY, KANSAS

## Statement of Net Position Proprietary Funds September 30, 2016

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b><u>Assets</u></b>		
<b>Current assets:</b>		
Cash, including investments	\$ 5,489,886	\$ 22,967,300
Accounts receivable	120,000	753
Inventories, at cost	-	130,201
<b>Restricted assets:</b>		
Cash, including investments	6,684,147	-
<b>Total current assets</b>	<b>12,294,033</b>	<b>23,098,254</b>
<b>Noncurrent assets:</b>		
<b>Capital assets:</b>		
Land	13,038,358	40,580
Buildings and improvements	163,412,740	8,319,354
Machinery and equipment	6,244,998	31,688,499
Construction in progress	895,000	-
Less accumulated depreciation	(34,016,833)	(25,020,019)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>149,574,263</b>	<b>15,028,414</b>
<b>Total assets</b>	<b>\$ 161,868,296</b>	<b>\$ 38,126,668</b>
<b><u>Liabilities</u></b>		
<b>Current liabilities:</b>		
Accounts payable	\$ -	\$ 37,085
Estimated claims costs payable	-	2,754,100
<b>Total current liabilities</b>	-	2,791,185
<b>Noncurrent liabilities:</b>		
Estimated claims costs payable	-	228,000
<b>Total liabilities</b>	-	3,019,185
<b><u>Net position</u></b>		
Investment in capital assets	149,574,263	15,028,414
Restricted for capital improvements and operations	6,684,147	-
Unrestricted	5,609,886	20,079,069
<b>Total net position</b>	<b>161,868,296</b>	<b>35,107,483</b>
<b>Total liabilities and net position</b>	<b>\$ 161,868,296</b>	<b>\$ 38,126,668</b>

**SEDGWICK COUNTY, KANSAS**

**Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds  
For the Nine Months Ended September 30, 2016**

	<b>Business-type Activity - Enterprise Fund Arena Fund</b>	<b>Governmental Activities - Internal Service Funds</b>
<b>Operating revenues:</b>		
Charges for services	\$ 295,103	\$ 28,488,354
Other revenue	2,959	176,315
<b>Total operating revenues</b>	<u>298,062</u>	<u>28,664,669</u>
<b>Operating expenses:</b>		
Salaries and benefits	-	1,160,189
Contractual services	428,946	2,021,572
Utilities	-	54,709
Supplies and fuel	-	1,803,132
Administrative charges	-	128,485
Depreciation expense	3,323,910	2,165,741
Claims expense	-	22,919,762
Other expense	-	184
<b>Total operating expenses</b>	<u>3,752,856</u>	<u>30,253,774</u>
<b>Operating income (loss)</b>	<u>(3,454,794)</u>	<u>(1,589,105)</u>
<b>Nonoperating revenues:</b>		
Investment income	-	-
Gain (loss) on sale of assets	-	414,797
<b>Total nonoperating revenues</b>	<u>-</u>	<u>414,797</u>
<b>Income (loss) before transfers</b>	(3,454,794)	(1,174,308)
<b>Transfers:</b>		
Transfers from other funds	<u>-</u>	<u>-</u>
<b>Change in net position</b>	(3,454,794)	(1,174,308)
<b>Net position, beginning of year</b>	<u>165,323,090</u>	<u>36,281,791</u>
<b>Net position, end of period</b>	<u>\$ 161,868,296</u>	<u>\$ 35,107,483</u>

**SEDGWICK COUNTY, KANSAS**

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

*(with comparative totals for September 30, 2015)*

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2016	2015
<b>Assets</b>					
Cash, including investments	\$ 31,041,676	\$ 25,790	\$ 30,237,319	\$ 61,304,785	\$ 57,951,498
Due from other agencies	1,446	-	234,952	236,398	3,239,781
Accounts receivable	1,691,935	-	-	1,691,935	3,145,305
Property tax receivable	-	-	-	-	325,468
Sales tax receivable	-	-	2,586,616	2,586,616	2,402,113
Inventories, at cost	488,601	-	-	488,601	490,737
<b>Total assets</b>	<b>\$ 33,223,658</b>	<b>\$ 25,790</b>	<b>\$ 33,058,887</b>	<b>\$ 66,308,335</b>	<b>\$ 67,554,902</b>
<b>Liabilities:</b>					
Accounts payable	\$ 223,403	\$ -	\$ 852,806	\$ 1,076,209	\$ 417,280
Due to other funds	-	-	2,272,833	2,272,833	7,328,816
Advance payable	-	-	5,687,079	5,687,079	5,952,188
<b>Total liabilities</b>	<b>223,403</b>	<b>-</b>	<b>8,812,718</b>	<b>9,036,121</b>	<b>13,698,284</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax receivable	-	-	-	-	325,468
Unavailable revenue - accounts receivable	1,693,381	-	234,952	1,928,333	6,385,086
<b>Total deferred inflows of resources</b>	<b>1,693,381</b>	<b>-</b>	<b>234,952</b>	<b>1,928,333</b>	<b>6,710,554</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	488,601	-	-	488,601	490,737
<b>Restricted:</b>					
General Government	2,570,113	-	-	2,570,113	1,834,385
Debt Service	-	25,790	-	25,790	25,790
Public Safety	14,130,482	-	-	14,130,482	13,280,283
Public Works	5,150,628	-	-	5,150,628	5,908,203
Health and Welfare	2,227,161	-	-	2,227,161	2,056,994
Culture and Recreation	37,653	-	-	37,653	54,238
Economic Development	1,347,664	-	-	1,347,664	1,280,740
Capital Outlay	-	-	11,824,182	11,824,182	12,295,116
<b>Committed:</b>					
Public Safety	4,933,571	-	-	4,933,571	4,690,758
Capital Outlay	-	-	6,647,769	6,647,769	4,185,884
<b>Assigned:</b>					
Public Works	390,789	-	-	390,789	277,113
Public Safety	30,212	-	-	30,212	-
Capital Outlay	-	-	7,850,425	7,850,425	8,094,639
Unassigned	-	-	(2,311,159)	(2,311,159)	(7,328,816)
<b>Total fund balance</b>	<b>31,306,874</b>	<b>25,790</b>	<b>24,011,217</b>	<b>55,343,881</b>	<b>47,146,064</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 33,223,658</b>	<b>\$ 25,790</b>	<b>\$ 33,058,887</b>	<b>\$ 66,308,335</b>	<b>\$ 67,554,902</b>

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## SEDGWICK COUNTY, KANSAS

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Assets</b>				
Cash, including investments	\$ 1,347,664	\$ 1,325,585	\$ 5,018,448	\$ 926,054
Due from other agencies	-	-	-	-
Accounts receivable	-	-	1,691,935	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	488,601	-
<b>Total assets</b>	<u>\$ 1,347,664</u>	<u>\$ 1,325,585</u>	<u>\$ 7,198,984</u>	<u>\$ 926,054</u>
<b>Liabilities:</b>				
Accounts payable	-	26,382	54,665	37,399
<b>Total liabilities</b>	<u>-</u>	<u>26,382</u>	<u>54,665</u>	<u>37,399</u>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax receivable	-	-	-	-
Unavailable revenue - accounts receivable	-	-	1,691,935	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>1,691,935</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	-	-	488,601	-
<b>Restricted:</b>				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,299,203	-	888,655
Culture and Recreation	-	-	-	-
Economic Development	1,347,664	-	-	-
<b>Committed:</b>				
Public Safety	-	-	4,933,571	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	30,212	-
<b>Total fund balance</b>	<u>1,347,664</u>	<u>1,299,203</u>	<u>5,452,384</u>	<u>888,655</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1,347,664</u>	<u>\$ 1,325,585</u>	<u>\$ 7,198,984</u>	<u>\$ 926,054</u>

<b>Public Works Highways</b>	<b>Noxious Weeds</b>	<b>Solid Waste</b>	<b>Special Parks and Recreation</b>	<b>Emergency Telephone Services</b>	<b>Court Trustee Operations</b>
\$ 3,564,695	\$ 347,833	\$ 1,644,353	\$ 37,653	\$ 2,939,525	\$ 2,989,798
1,446	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,566,141</u>	<u>\$ 347,833</u>	<u>\$ 1,644,353</u>	<u>\$ 37,653</u>	<u>\$ 2,939,525</u>	<u>\$ 2,989,798</u>
12,867	56	2,541	-	48,838	12,178
<u>12,867</u>	<u>56</u>	<u>2,541</u>	<u>-</u>	<u>48,838</u>	<u>12,178</u>
-	-	-	-	-	-
1,446	-	-	-	-	-
<u>1,446</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,890,687	2,977,620
3,521,009	73,022	1,556,597	-	-	-
-	-	-	-	-	-
-	-	-	37,653	-	-
-	-	-	-	-	-
-	-	-	-	-	-
30,819	274,755	85,215	-	-	-
-	-	-	-	-	-
<u>3,551,828</u>	<u>347,777</u>	<u>1,641,812</u>	<u>37,653</u>	<u>2,890,687</u>	<u>2,977,620</u>
<u>\$ 3,566,141</u>	<u>\$ 347,833</u>	<u>\$ 1,644,353</u>	<u>\$ 37,653</u>	<u>\$ 2,939,525</u>	<u>\$ 2,989,798</u>

(Continued)

**SEDGWICK COUNTY, KANSAS**

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

	<u>Special Alcohol and Drug Programs</u>	<u>Auto License</u>	<u>Court Alcohol/Drug Safety Action Program</u>	<u>Prosecuting Attorney Training</u>
<b>Assets</b>				
Cash, including investments	\$ 39,303	\$ 1,144,920	\$ 149,956	\$ 36,625
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
<b>Total assets</b>	<u>\$ 39,303</u>	<u>\$ 1,144,920</u>	<u>\$ 149,956</u>	<u>\$ 36,625</u>
<b>Liabilities:</b>				
Accounts payable	-	14,777	-	-
<b>Total liabilities</b>	-	14,777	-	-
<b>Deferred Inflows of Resources:</b>				
Deferred property tax receivable	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	-	-	-	-
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	-	-	-	-
<b>Restricted:</b>				
General Government	-	1,130,143	-	-
Public Safety	-	-	149,956	36,625
Public Works	-	-	-	-
Health and Welfare	39,303	-	-	-
Culture and Recreation	-	-	-	-
Economic Development	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	-	-
<b>Total fund balance</b>	<u>39,303</u>	<u>1,130,143</u>	<u>149,956</u>	<u>36,625</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 39,303</u>	<u>\$ 1,144,920</u>	<u>\$ 149,956</u>	<u>\$ 36,625</u>

Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2016	2015
\$ 1,247,442	\$ 8,061,131	\$ 28,154	\$ 192,537	\$ 31,041,676	\$ 29,704,611
-	-	-	-	1,446	1,885
-	-	-	-	1,691,935	3,145,305
-	-	-	-	-	325,468
-	-	-	-	488,601	490,737
<u>\$ 1,247,442</u>	<u>\$ 8,061,131</u>	<u>\$ 28,154</u>	<u>\$ 192,537</u>	<u>\$ 33,223,658</u>	<u>\$ 33,668,006</u>
9	13,691	-	-	223,403	321,897
9	13,691	-	-	223,403	321,897
-	-	-	-	-	325,468
-	-	-	-	1,693,381	3,147,190
-	-	-	-	1,693,381	3,472,658
-	-	-	-	488,601	490,737
1,247,433	-	-	192,537	2,570,113	1,834,385
-	8,047,440	28,154	-	14,130,482	13,280,283
-	-	-	-	5,150,628	5,908,203
-	-	-	-	2,227,161	2,056,994
-	-	-	-	37,653	54,238
-	-	-	-	1,347,664	1,280,740
-	-	-	-	4,933,571	4,690,758
-	-	-	-	390,789	277,113
-	-	-	-	30,212	-
<u>1,247,433</u>	<u>8,047,440</u>	<u>28,154</u>	<u>192,537</u>	<u>31,306,874</u>	<u>29,873,451</u>
<u>\$ 1,247,442</u>	<u>\$ 8,061,131</u>	<u>\$ 28,154</u>	<u>\$ 192,537</u>	<u>\$ 33,223,658</u>	<u>\$ 33,668,006</u>

**SEDGWICK COUNTY, KANSAS**

*Combining Balance Sheet  
Nonmajor Capital Projects Funds*

*September 30, 2016*

*(with comparative totals for September 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>
<b>Assets</b>				
Cash, including investments	\$ -	\$ 3,239	\$ 9,960,424	\$ 161,625
Due from other agencies	-	-	234,952	-
Sales tax receivable	-	-	2,586,616	-
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 3,239</u>	<u>\$ 12,781,992</u>	<u>\$ 161,625</u>
<b>Liabilities:</b>				
Accounts payable	\$ 38,326	\$ -	\$ 726,097	\$ -
Due to other funds	2,272,833	-	-	-
Advance payable	-	-	-	-
<b>Total liabilities</b>	<u>2,311,159</u>	<u>-</u>	<u>726,097</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - accounts receivable	-	-	234,952	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>234,952</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Restricted:</b>				
Capital Outlay	-	3,239	11,820,943	-
<b>Committed:</b>				
Capital Outlay	-	-	-	-
<b>Assigned:</b>				
Capital Outlay	-	-	-	161,625
<b>Unassigned</b>	(2,311,159)	-	-	-
<b>Total fund balance</b>	<u>(2,311,159)</u>	<u>3,239</u>	<u>11,820,943</u>	<u>161,625</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ -</u>	<u>\$ 3,239</u>	<u>\$ 12,781,992</u>	<u>\$ 161,625</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2016	2015
\$ 45,623	\$ 12,336,641	\$ 7,127,436	\$ 602,331	\$ 30,237,319	\$ 28,221,097
-	-	-	-	234,952	3,237,896
-	-	-	-	2,586,616	2,402,113
<u>\$ 45,623</u>	<u>\$ 12,336,641</u>	<u>\$ 7,127,436</u>	<u>\$ 602,331</u>	<u>\$ 33,058,887</u>	<u>\$ 33,861,106</u>
\$ -	\$ 1,793	\$ 86,590	\$ -	\$ 852,806	\$ 95,383
-	-	-	-	2,272,833	7,328,816
-	5,687,079	-	-	5,687,079	5,952,188
-	5,688,872	86,590	-	8,812,718	13,376,387
-	-	-	-	234,952	3,237,896
-	-	-	-	234,952	3,237,896
-	-	-	-	11,824,182	12,295,116
-	6,647,769	-	-	6,647,769	4,185,884
45,623	-	7,040,846	602,331	7,850,425	8,094,639
-	-	-	-	(2,311,159)	(7,328,816)
<u>45,623</u>	<u>6,647,769</u>	<u>7,040,846</u>	<u>602,331</u>	<u>24,011,217</u>	<u>17,246,823</u>
<u>\$ 45,623</u>	<u>\$ 12,336,641</u>	<u>\$ 7,127,436</u>	<u>\$ 602,331</u>	<u>\$ 33,058,887</u>	<u>\$ 33,861,106</u>

## SEDGWICK COUNTY, KANSAS

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

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2016	2015
<b>Revenues</b>					
Property taxes	\$ 37,694,911	\$ -	\$ -	\$ 37,694,911	\$ 36,812,468
Emergency telephone services taxes	2,202,081	-	-	2,202,081	1,957,710
Sales taxes	-	-	9,626,865	9,626,865	9,313,395
Other taxes	56,711	-	-	56,711	59,066
Intergovernmental	6,967,987	-	316,600	7,284,587	9,181,942
Charges for services	16,928,235	-	500	16,928,735	16,836,269
Uses of money and property	2,011	-	-	2,011	47
Licenses and permits	33,377	-	-	33,377	27,316
Other	79,419	-	229,162	308,581	156,008
<b>Total revenues</b>	<b>63,964,732</b>	<b>-</b>	<b>10,173,127</b>	<b>74,137,859</b>	<b>74,344,221</b>
<b>Expenditures</b>					
<b>Current:</b>					
General government	3,284,944	-	-	3,284,944	3,363,039
Public safety	29,061,024	-	-	29,061,024	29,321,139
Public works	8,104,494	-	-	8,104,494	8,557,004
Health and welfare	3,894,338	-	-	3,894,338	4,098,688
Culture and recreation	21,542	-	-	21,542	3,620
Economic development	5,833,886	-	-	5,833,886	5,780,680
<b>Debt service:</b>					
Principal	352,163	-	-	352,163	510,487
Interest and fiscal charges	28,290	-	-	28,290	47,412
<b>Capital outlay</b>	<b>-</b>	<b>-</b>	<b>20,775,196</b>	<b>20,775,196</b>	<b>22,446,574</b>
<b>Total expenditures</b>	<b>50,580,681</b>	<b>-</b>	<b>20,775,196</b>	<b>71,355,877</b>	<b>74,128,643</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>13,384,051</b>	<b>-</b>	<b>(10,602,069)</b>	<b>2,781,982</b>	<b>215,578</b>
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	10,247,745	10,247,745	3,714,671
Transfers to other funds	(1,426,712)	-	(149,609)	(1,576,321)	(1,115,420)
Proceeds from capital lease	-	-	391,192	391,192	-
<b>Total other financing sources (uses)</b>	<b>(1,426,712)</b>	<b>-</b>	<b>10,489,328</b>	<b>9,062,616</b>	<b>2,599,251</b>
<b>Net change in fund balances</b>	<b>11,957,339</b>	<b>-</b>	<b>(112,741)</b>	<b>11,844,598</b>	<b>2,814,829</b>
<b>Fund balances, beginning of year</b>	<b>19,349,535</b>	<b>25,790</b>	<b>24,123,958</b>	<b>43,499,283</b>	<b>44,331,235</b>
<b>Fund balances, end of period</b>	<b>\$ 31,306,874</b>	<b>\$ 25,790</b>	<b>\$ 24,011,217</b>	<b>\$ 55,343,881</b>	<b>\$ 47,146,064</b>

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**SEDGWICK COUNTY, KANSAS**

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 7,172,050	\$ 2,807,488	\$ 2,882,739	\$ 2,648,195
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	130,834	-	-
Charges for services	-	-	10,562,184	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	98	30,212	-
<b>Total revenues</b>	<u>7,172,050</u>	<u>2,938,420</u>	<u>13,475,135</u>	<u>2,648,195</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	12,188,847	-
Public works	-	-	-	-
Health and welfare	-	2,277,304	-	1,617,034
Culture and recreation	-	-	-	-
Economic development	5,833,886	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>5,833,886</u>	<u>2,277,304</u>	<u>12,188,847</u>	<u>1,617,034</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>1,338,164</u>	<u>661,116</u>	<u>1,286,288</u>	<u>1,031,161</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	(210,800)	(187,047)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(210,800)</u>	<u>(187,047)</u>
<b>Net change in fund balances</b>	1,338,164	661,116	1,075,488	844,114
<b>Fund balances, beginning of year</b>	<u>9,500</u>	<u>638,087</u>	<u>4,376,896</u>	<u>44,541</u>
<b>Fund balances, end of period</b>	<u>\$ 1,347,664</u>	<u>\$ 1,299,203</u>	<u>\$ 5,452,384</u>	<u>\$ 888,655</u>

<u>Public Works Highways</u>	<u>Noxious Weeds</u>	<u>Solid Waste</u>	<u>Special Parks and Recreation</u>	<u>Emergency Telephone Services</u>	<u>Court Trustee Operations</u>
\$ 5,384,739	\$ 417,701	\$ -	\$ -	\$ -	\$ -
-	-	-	-	2,202,081	-
-	-	-	21,500	-	-
3,315,995	-	-	-	-	3,487,379
22,504	49,652	1,297,545	-	-	708,133
-	-	-	-	-	-
3,250	-	17,641	-	-	-
27,569	-	629	-	1,796	2,245
<u>8,754,057</u>	<u>467,353</u>	<u>1,315,815</u>	<u>21,500</u>	<u>2,203,877</u>	<u>4,197,757</u>
-	-	-	-	-	-
-	-	-	-	1,952,596	3,867,031
6,727,891	344,679	1,031,924	-	-	-
-	-	-	21,542	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>6,727,891</u>	<u>344,679</u>	<u>1,031,924</u>	<u>21,542</u>	<u>1,952,596</u>	<u>3,867,031</u>
<u>2,026,166</u>	<u>122,674</u>	<u>283,891</u>	<u>(42)</u>	<u>251,281</u>	<u>330,726</u>
-	-	-	-	-	-
(1,000,000)	-	-	-	-	-
<u>(1,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,026,166	122,674	283,891	(42)	251,281	330,726
<u>2,525,662</u>	<u>225,103</u>	<u>1,357,921</u>	<u>37,695</u>	<u>2,639,406</u>	<u>2,646,894</u>
<u>\$ 3,551,828</u>	<u>\$ 347,777</u>	<u>\$ 1,641,812</u>	<u>\$ 37,653</u>	<u>\$ 2,890,687</u>	<u>\$ 2,977,620</u>

**SEDGWICK COUNTY, KANSAS**

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

**Nonmajor Special Revenue Funds**

*For the Nine Months Ended September 30, 2016*

*(with comparative totals for the nine months ended September 30, 2015)*

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	35,211	-	-	-
Intergovernmental	-	33,779	-	-
Charges for services	-	3,508,082	1,694	22,321
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	5,797	-	358
<b>Total revenues</b>	<u>35,211</u>	<u>3,547,658</u>	<u>1,694</u>	<u>22,679</u>
<b>Expenditures</b>				
Current:				
General government	-	2,674,933	-	-
Public safety	-	-	14	19,804
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>2,674,933</u>	<u>14</u>	<u>19,804</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>35,211</u>	<u>872,725</u>	<u>1,680</u>	<u>2,875</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	35,211	872,725	1,680	2,875
<b>Fund balances, beginning of year</b>	<u>4,092</u>	<u>257,418</u>	<u>148,276</u>	<u>33,750</u>
<b>Fund balances, end of period</b>	<u>\$ 39,303</u>	<u>\$ 1,130,143</u>	<u>\$ 149,956</u>	<u>\$ 36,625</u>

Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2016	2015
\$ -	\$ 16,381,999	\$ -	\$ -	\$ 37,694,911	\$ 36,812,468
-	-	-	-	2,202,081	1,957,710
-	-	-	-	56,711	59,066
-	-	-	-	6,967,987	6,351,330
717,750	38,370	-	-	16,928,235	16,836,204
2,011	-	-	-	2,011	47
-	12,486	-	-	33,377	27,316
20	3,195	7,500	-	79,419	52,396
<u>719,781</u>	<u>16,436,050</u>	<u>7,500</u>	<u>-</u>	<u>63,964,732</u>	<u>62,096,537</u>
610,011	-	-	-	3,284,944	3,363,039
-	11,030,242	2,490	-	29,061,024	29,321,139
-	-	-	-	8,104,494	8,557,004
-	-	-	-	3,894,338	4,098,688
-	-	-	-	21,542	3,620
-	-	-	-	5,833,886	5,780,680
-	352,163	-	-	352,163	510,487
-	28,290	-	-	28,290	47,412
<u>610,011</u>	<u>11,410,695</u>	<u>2,490</u>	<u>-</u>	<u>50,580,681</u>	<u>51,682,069</u>
<u>109,770</u>	<u>5,025,355</u>	<u>5,010</u>	<u>-</u>	<u>13,384,051</u>	<u>10,414,468</u>
-	-	-	-	-	-
<u>(27,163)</u>	<u>(1,702)</u>	<u>-</u>	<u>-</u>	<u>(1,426,712)</u>	<u>(227,047)</u>
<u>(27,163)</u>	<u>(1,702)</u>	<u>-</u>	<u>-</u>	<u>(1,426,712)</u>	<u>(227,047)</u>
82,607	5,023,653	5,010	-	11,957,339	10,187,421
<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>\$ 1,247,433</u>	<u>\$ 8,047,440</u>	<u>\$ 28,154</u>	<u>\$ 192,537</u>	<u>\$ 31,306,874</u>	<u>\$ 29,873,451</u>

**SEDGWICK COUNTY, KANSAS**

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

	<b>Building and Equipment</b>	<b>Street, Bridge and Other</b>	<b>Sales Tax Road and Bridge</b>	<b>Road and Bridge Equipment</b>
<b>Revenues</b>				
Sales taxes	\$ -	\$ -	\$ 9,626,865	\$ -
Intergovernmental	-	-	316,600	-
Charges for services	-	-	500	-
Uses of money and property	-	-	-	-
Other revenue	36,070	-	68,713	-
<b>Total revenues</b>	<b>36,070</b>	<b>-</b>	<b>10,012,678</b>	<b>-</b>
<b>Expenditures</b>				
Capital outlay	1,677,526	825,977	11,275,941	31,930
<b>Total expenditures</b>	<b>1,677,526</b>	<b>825,977</b>	<b>11,275,941</b>	<b>31,930</b>
<b>(Deficiency) of revenues (under) expenditures</b>	<b>(1,641,456)</b>	<b>(825,977)</b>	<b>(1,263,263)</b>	<b>(31,930)</b>
<b>Other financing sources (uses)</b>				
Transfers from other funds	152,392	825,977	105,000	-
Transfers to other funds	-	-	-	-
Proceeds from capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>152,392</b>	<b>825,977</b>	<b>105,000</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(1,489,064)</b>	<b>-</b>	<b>(1,158,263)</b>	<b>(31,930)</b>
<b>Fund balances (deficits), beginning of year</b>	<b>(822,095)</b>	<b>3,239</b>	<b>12,979,206</b>	<b>193,555</b>
<b>Fund balances (deficits), end of period</b>	<b>\$ (2,311,159)</b>	<b>\$ 3,239</b>	<b>\$ 11,820,943</b>	<b>\$ 161,625</b>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2016	2015
\$ -	\$ -	\$ -	\$ -	\$ 9,626,865	\$ 9,313,395
-	-	-	-	316,600	2,830,612
-	-	-	-	500	65
-	-	-	-	-	-
-	124,379	-	-	229,162	103,612
-	124,379	-	-	10,173,127	12,247,684
-	6,305,437	195,418	462,967	20,775,196	22,446,574
-	6,305,437	195,418	462,967	20,775,196	22,446,574
-	(6,181,058)	(195,418)	(462,967)	(10,602,069)	(10,198,890)
-	9,164,376	-	-	10,247,745	3,714,671
-	(149,609)	-	-	(149,609)	(888,373)
-	-	-	391,192	391,192	-
-	9,014,767	-	391,192	10,489,328	2,826,298
-	2,833,709	(195,418)	(71,775)	(112,741)	(7,372,592)
45,623	3,814,060	7,236,264	674,106	24,123,958	24,619,415
<u>\$ 45,623</u>	<u>\$ 6,647,769</u>	<u>\$ 7,040,846</u>	<u>\$ 602,331</u>	<u>\$ 24,011,217</u>	<u>\$ 17,246,823</u>

# SEDGWICK COUNTY, KANSAS

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

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
<b>Assets</b>			
<b>Current assets:</b>			
Cash, including investments	\$ 9,699,205	\$ 7,767,794	\$ 4,179,768
Accounts receivable	753	-	-
Inventories, at cost	130,201	-	-
<b>Total current assets</b>	<u>9,830,159</u>	<u>7,767,794</u>	<u>4,179,768</u>
<b>Noncurrent assets:</b>			
<b>Capital assets:</b>			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	31,454,010	-	-
Less accumulated depreciation	(24,900,495)	-	-
<b>Total capital assets (net of accumulated depreciation)</b>	<u>14,913,449</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u>\$ 24,743,608</u>	<u>\$ 7,767,794</u>	<u>\$ 4,179,768</u>
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 28,794	\$ -	\$ 8,119
Estimated claims costs payable	-	1,900,000	854,100
<b>Total current liabilities</b>	<u>28,794</u>	<u>1,900,000</u>	<u>862,219</u>
<b>Noncurrent liabilities:</b>			
Estimated claims costs payable	-	-	228,000
<b>Total liabilities</b>	<u>28,794</u>	<u>1,900,000</u>	<u>1,090,219</u>
<b>Net position</b>			
Investment in capital assets	14,913,449	-	-
Unrestricted	9,801,365	5,867,794	3,089,549
<b>Total net position</b>	<u>24,714,814</u>	<u>5,867,794</u>	<u>3,089,549</u>
<b>Total liabilities and net position</b>	<u>\$ 24,743,608</u>	<u>\$ 7,767,794</u>	<u>\$ 4,179,768</u>

Risk Management Reserve	Totals	
	2016	2015
\$ 1,320,533	\$ 22,967,300	\$ 24,627,778
-	753	410
-	130,201	203,104
<u>1,320,533</u>	<u>23,098,254</u>	<u>24,831,292</u>
-	40,580	40,580
-	8,319,354	8,319,354
234,489	31,688,499	28,788,791
(119,524)	(25,020,019)	(23,304,909)
<u>114,965</u>	<u>15,028,414</u>	<u>13,843,816</u>
<u>\$ 1,435,498</u>	<u>\$ 38,126,668</u>	<u>\$ 38,675,108</u>
\$ 172	\$ 37,085	\$ 284,544
-	2,754,100	833,000
<u>172</u>	<u>2,791,185</u>	<u>1,117,544</u>
-	228,000	342,000
<u>172</u>	<u>3,019,185</u>	<u>1,459,544</u>
114,965	15,028,414	13,843,816
<u>1,320,361</u>	<u>20,079,069</u>	<u>23,371,748</u>
<u>1,435,326</u>	<u>35,107,483</u>	<u>37,215,564</u>
<u>\$ 1,435,498</u>	<u>\$ 38,126,668</u>	<u>\$ 38,675,108</u>

## SEDGWICK COUNTY, KANSAS

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

For the Nine Months Ended September 30, 2016

(with comparative totals for the nine months ended September 30, 2015)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Operating revenues:</b>			
Charges for services	\$ 5,421,291	\$ 22,287,008	\$ 780,055
Other revenue	35,685	16,799	19,339
<b>Total operating revenues</b>	<u>5,456,976</u>	<u>22,303,807</u>	<u>799,394</u>
<b>Operating expenses:</b>			
Salaries and benefits	681,430	139,339	185,982
Contractual services	241,872	1,002,728	161,355
Utilities	54,209	-	-
Supplies and fuel	1,784,656	12,816	69
Administrative charges	128,485	-	-
Depreciation	2,144,967	-	-
Claims expense	-	22,109,320	626,401
Other	184	-	-
<b>Total operating expenses</b>	<u>5,035,803</u>	<u>23,264,203</u>	<u>973,807</u>
<b>Operating income (loss)</b>	<u>421,173</u>	<u>(960,396)</u>	<u>(174,413)</u>
<b>Nonoperating revenues:</b>			
Investment income	-	-	-
Other income	-	-	-
Gain (loss) on sale of assets	414,797	-	-
<b>Total nonoperating revenues</b>	<u>414,797</u>	<u>-</u>	<u>-</u>
<b>Income (loss) before transfers</b>	835,970	(960,396)	(174,413)
<b>Transfers</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Change in net position</b>	835,970	(960,396)	(174,413)
<b>Net position, beginning of year</b>	<u>23,878,844</u>	<u>6,828,190</u>	<u>3,263,962</u>
<b>Net position, end of period</b>	<u>\$ 24,714,814</u>	<u>\$ 5,867,794</u>	<u>\$ 3,089,549</u>

Risk Management Reserve	Totals	
	2016	2015
\$ -	\$ 28,488,354	\$ 27,839,010
104,492	176,315	527,849
<u>104,492</u>	<u>28,664,669</u>	<u>28,366,859</u>
153,438	1,160,189	1,074,006
615,617	2,021,572	1,704,789
500	54,709	51,017
5,591	1,803,132	1,961,522
-	128,485	133,314
20,774	2,165,741	2,026,815
184,041	22,919,762	17,247,398
-	184	-
<u>979,961</u>	<u>30,253,774</u>	<u>24,198,861</u>
(875,469)	(1,589,105)	4,167,998
-	-	-
-	-	-
-	414,797	337,040
<u>-</u>	<u>414,797</u>	<u>337,040</u>
(875,469)	(1,174,308)	4,505,038
-	-	-
-	-	-
(875,469)	(1,174,308)	4,505,038
<u>2,310,795</u>	<u>36,281,791</u>	<u>32,710,526</u>
<u>\$ 1,435,326</u>	<u>\$ 35,107,483</u>	<u>\$ 37,215,564</u>

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