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# Executive Summary

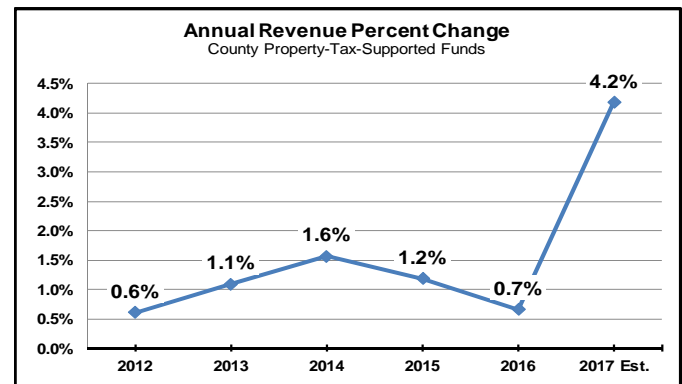
At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first six months of 2017, ending June 30, 2017. The information contained in this report is based on unaudited financial statements 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 financial activities with the previous fiscal year and the adopted and revised budgets. The second section of the report outlines the financial status of active capital projects. The final section consists of fund statements which provide a broad overview of the County's finances in a manner similar to a private-sector business based on Generally Accepted Accounting Principles (GAAP).

When reporting financial status, the County typically aggregates 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 2017 budget development process reflected a continued emphasis on core services, reduced funding to government services that can be provided by non-government entities or through the private sector or other funding support, reduced debt and reliance on bonding, and no increase to the County tax rate. Ultimately, the County increased budgeted expenditures in County property-tax-supported funds by \$6.2 million and added 22.0 full-time equivalents to address pent-up demand for services in core government functions while adding \$1.5 million in funding for new election equipment in addition to the \$4.5 million that was previously set aside, funding of a compensation contingency for targeted compression pay adjustments, and continued increases in costs of doing business. While some operating deficits are anticipated in the coming years, stronger than projected revenue growth in the tax base and moderated growth in expenses are estimated to result in operating surpluses in the final years of the five-year financial forecast.

This quarterly report provides an analysis of financial trends through the second quarter of 2017 compared to the same time period in 2016. Increased revenues over 2016 were recorded in several categories, including current property taxes and licenses and permits. Increased expenditures were also recorded in contractuals, commodities, personnel, and transfers out. These changes are explained within this report.



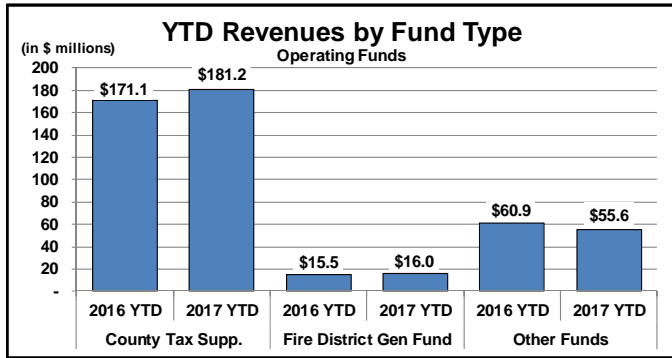
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2016.

- **Revenues totaled \$181.2 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$10.1 million (5.9 percent) compared to the second quarter of 2016.
- **Expenditures totaled \$121.1 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$6.8 million (6.0 percent) compared to the second quarter of 2016.
- **For all County property-tax-supported funds, ending balances are projected to decrease by \$3.1 million.** The year-end General Fund balance is anticipated to increase by \$1.0 million (1.4 percent), primarily due to the timing of payments for Sheriff prisoner housing/care fees (\$0.5 million), a decrease in Sheriff overtime (\$0.5 million), and an increase in the Heritage Trust Fund fees in the Register of Deeds Office (\$0.3 million).

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

**Revenue Highlights:**

Revenue collections for all operating funds through the second quarter of 2017 increased 2.1 percent (\$5.3 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased 5.9 percent, or \$10.1 million, compared to the same period last year.



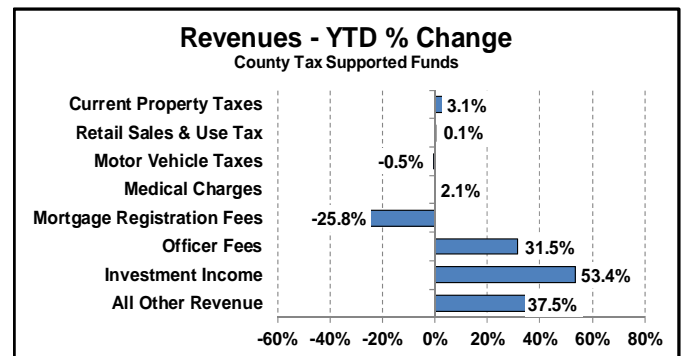
**Year-to-date (YTD) Revenue by Fund Type**

County property-tax-supported funds revenue collections increased \$10.1 million compared to the second quarter of 2016. Year-to-date increases of \$5.5 million in licenses and permits, \$3.8 million in current property taxes, \$0.7 million in miscellaneous revenue, and \$0.5 million in uses of money and property were partially offset by a decrease in charges for service (\$0.4 million). The increase in licenses and permits is due to the County receiving all Metropolitan Area Building Construction Department (MABCD) revenue now that the County is the managing partner, which was effective in Fall 2016. The increase in miscellaneous revenue is largely due to an increase in revenue for the mortgage-backed securities program as a result of the sale of securities. The increase in uses of money and property is largely due to an increase in earned interest as well as penalties and interest on back taxes. The overall decrease in charges for service is largely due to a decrease in inspection fees as a result of the way MABCD revenue is now being recorded as well as a decrease in mortgage registration fees which is due to legislative action that will phase out the fee by 2019. The next section contains detailed explanations of revenues in County tax-supported funds.

Fire District 1 revenue comes primarily from property taxes. Through the second quarter of 2017, revenue collections of \$16.0 million were \$0.5 million (3.7 percent) greater compared to the same timeframe in 2016.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the second quarter of 2017, all other County operating fund revenue decreased 8.6 percent (\$5.3 million) compared to the same time period last year. The most significant decreases occurred in reimbursements (\$4.3 million) and intergovernmental revenue (\$1.6 million) in County non-property-tax-supported funds. The decrease in reimbursements is due to the County receiving the State’s SFY 2016 payment for the Affordable Airfares program in April 2016 instead of the last half of 2015, when it should have been received. The program ended on June 30, 2016. The decrease in intergovernmental revenue is due to a decrease in Federal revenue for the COMCARE Shelter Plus Care housing program, a decrease in revenue for Children and Family Health due to timing of revenues received from the State, a decrease in HUD Section 8 Rental Assistance revenue due to the January 2017 payment being received in December 2016, a decrease in revenue for Aging in-home services and Aging Community Based services, specifically the Retired and Senior Volunteer Program (RSVP) due to timing of revenue received. Additionally, there was a decrease in State revenue for the Division of Corrections’ Juvenile Services due to the timing of revenue received as a result of unexpended funds from State Fiscal Year 2016. The decreases were partially offset by an increase in Medicaid waiver revenue received by COMCARE (\$0.2 million) and County Services revenue (\$0.2 million). The increase in Medicaid waiver revenue is due to individuals served by COMCARE’s Children Services being eligible for the Medicaid waiver rather than regular Medicaid. The increase in County Services revenue is largely due to an increase in substation fees and the tag offices as a result of rate increases.

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

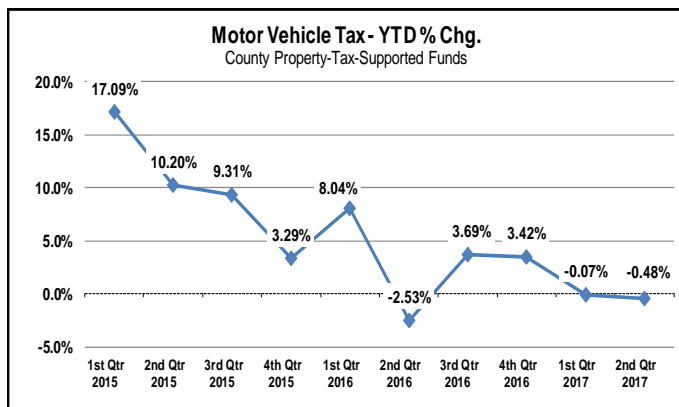


Current property tax collections through the second quarter of 2017 increased \$3.8 million (3.1 percent) when compared to the same time period in 2016. The

County's assessed valuation grew about 2.8 percent for the 2017 budget year.

Retail sales and use tax collections increased a nominal amount, \$7,624 (0.1 percent), compared to the second quarter of 2016. Collections in three of six months in 2017 exceeded collections in the same months in 2016.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year's budget. Revenue from this source decreased a nominal amount, \$28,804 (0.5 percent), when compared to the second quarter of 2016. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through the second quarter of 2017, collections increased \$0.1 million (2.1 percent) compared to the same timeframe in 2016. The COMCARE Division is actively working to fill the new Patient Billing Representative positions added in the 2017 budget, which should help increase the insurance fees collected.

Mortgage registration fees decreased by \$0.5 million (25.8 percent) compared to the second quarter of 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 \$0.4 million (31.5 percent) compared to the second quarter of 2016. 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. Through the second quarter of 2017, investment income increased \$0.4 million (53.4 percent), versus the same period of time in 2016.

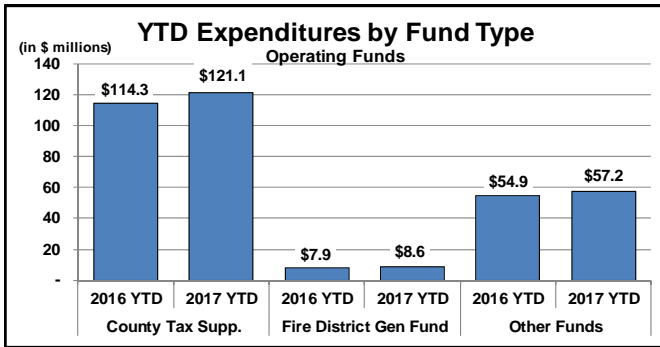
All other revenue collections increased \$6.5 million (37.5 percent) compared to the second quarter of 2016.

### Expenditure Highlights:

Total expenditures for all operating funds increased \$10.1 million (5.6 percent) compared to the same timeframe in 2016. For all County property-tax-supported funds, expenditures increased \$6.8 million (6.0 percent). Increases were recorded in personnel (\$2.3 million), contractals (\$2.2 million), commodities (\$1.8 million), and transfers out (\$0.5 million).

The increase in contractals is due to the timing of payments for the facility cleaning contract (\$0.7 million); the timing of the payment for the 2017 Flood Control Agreement with the City of Wichita (\$0.6 million); the use of "shopping carts" for grant awards for Senior Centers, Meals on Wheels, and other Aging programs (\$0.4 million); support of economic development through the Greater Wichita Partnership (\$0.2 million); the timing of payments to the Kansas African American Museum and the Wichita-Sedgwick County Historical Museum (\$0.2 million); and a final payment for the Vera Institute of Justice and the Youth Crossover Practice Model within the Division of Corrections (\$0.1 million).

The increase in commodities is due to the purchase of voting equipment in 2017 (\$1.2 million); the use of "shopping carts" for clothing and linen for the Sheriff's Office, Division of Corrections, and EMS (\$0.2 million); food costs at the Division of Corrections' juvenile facilities (\$0.2 million); supplies for the Sheriff's Office (\$0.1 million); and postage (\$0.1 million). The increase in transfers out is largely due to an increase in cash-funded capital improvement projects in 2017 compared to 2016, along with the timing of the transfers to the Capital Improvement Fund. Those projects include the Ronald Regan Building, floors four through six (\$2.0 million), and construction of the new EMS Southeast Post (\$1.4 million).



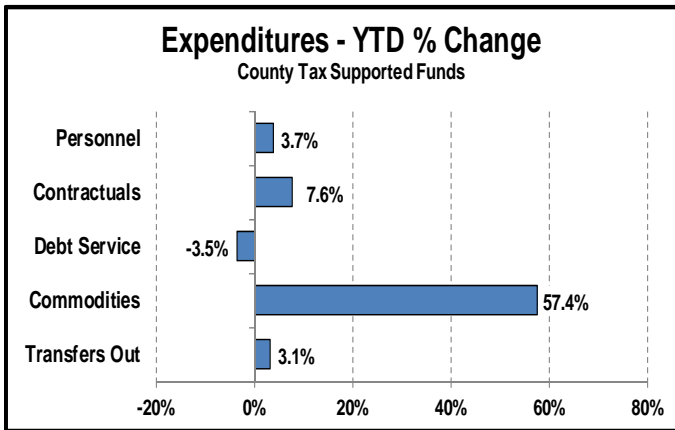
**Year-to-date (YTD) Expenditures by Fund Type**

County property-tax-supported funds' expenditures increased \$6.8 million (6.0 percent) compared to the second quarter of 2016.

Fire District 1 expenditures increased \$0.6 million (8.0 percent) compared to the second quarter of 2016 largely due to the use of "shopping carts" for operating supplies.

All other operating funds expenditures increased \$2.3 million (4.2 percent) compared to the second quarter of 2016.

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



Personnel expenditures increased \$2.3 million (3.7 percent) compared to the second quarter of 2016. The increase in personnel is mostly attributable to an increase in salaries and wages (\$2.1 million), due to pay-for-performance and compression adjustments, and an increase in benefits (\$0.6 million), offset by a decrease in overtime (\$0.4 million). Retirement rates were again reduced by the State for the current fiscal year. Workers' compensation rates returned to normal rates after a one-time budget reduction in 2016.

	2012	2013	2014	2015	2016	2017
<b>KPERS - Retirement Rates</b>						
	8.34%	8.94%	9.69%	10.41%	10.18%	8.96%
<b>KP&amp;F - Retirement Rates</b>						
Sheriff	16.88%	17.26%	20.28%	21.72%	20.78%	19.39%
Fire	16.54%	17.26%	19.92%	21.36%	20.42%	19.03%
EMS	16.88%	17.26%	20.08%	21.36%	20.42%	19.03%

Contractual expenditures increased \$2.2 million (7.6 percent) compared to the same time period in 2016. The increase in contractuals is due to the timing of payments for the facility cleaning contract (\$0.7 million); the timing of the payment for the 2017 Flood Control Agreement with the City of Wichita (\$0.6 million); the use of "shopping carts" for grant awards for Senior Centers, Meals on Wheels, and other Aging programs (\$0.4 million); support of economic development through the Greater Wichita Partnership (\$0.2 million); the timing of payments to the Kansas African American Museum and the Wichita-Sedgwick County Historical Museum (\$0.2 million); and a final payment for the Vera Institute of Justice and the Youth Crossover Practice Model within the Division of Corrections (\$0.1 million).

Debt payments decreased \$0.1 million (3.5 percent) compared to the second quarter of 2016, and will continue to decrease due to no new issuances of debt in 2016.

Commodities expenditures increased \$1.8 million (57.4 percent) compared to the second quarter of 2016. The increase in commodities is due to the purchase of voting equipment in 2017 (\$1.2 million); the use of "shopping carts" for clothing and linen for the Sheriff's Office, Division of Corrections, and EMS (\$0.2 million), food costs at the Division of Corrections' juvenile facilities (\$0.2 million); supplies for the Sheriff's Office (\$0.1 million), and postage (\$0.1 million).

Capital Improvement expenditure activity increased a nominal amount (\$642 or 6.2 percent) compared to the same timeframe in 2016.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures increased \$0.1 million (36.6 percent) compared to the second quarter of 2016 due to the purchase of a new ambulance in 2017.

Transfers to other funds to other funds increased \$0.5 million (3.1 percent) compared to the second quarter of 2016. 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*



**2017 Year-End Fund Balance Estimates  
Operating Funds By Fund Type (Budgetary Basis)**

	Special Revenue Funds						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
<b>Revenues</b>							
Property taxes	\$ 101,193,106	\$ 11,567,895	\$ 17,680,834	\$ 15,783,320	\$ -	\$ -	\$ 146,225,155
Motor vehicle taxes	14,293,476	1,712,420	2,858,319	1,764,285	-	-	20,628,500
Local retail sales & use tax	29,250,786	-	-	-	-	-	29,250,786
All other taxes	303,413	800,536	(0)	(0)	3,039,054	-	4,143,003
Licenses & permits	5,874,900	-	9,775	12,910	57,628	-	5,955,213
Intergovernmental	1,837,501	161,500	4,843,253	-	36,557,315	-	43,399,570
Charges for services	18,519,570	664,161	15,740,024	403,260	27,123,171	41,596,649	104,046,834
Fines & forfeitures	85,986	-	-	-	176,864	-	262,850
Miscellaneous	2,952,499	-	53,251	13,443	171,468	638,701	3,829,362
Reimbursements	5,167,062	-	5,874	72	260,685	210,479	5,644,171
Uses of money & property	4,720,176	-	-	23,788	16,114	11,874	4,771,953
Transfers in & other proceeds	744,285	3,182,293	450,491	-	1,681,120	790,351	6,848,540
<b>Total</b>	<b>184,942,759</b>	<b>18,088,806</b>	<b>41,641,821</b>	<b>18,001,076</b>	<b>69,083,420</b>	<b>43,248,054</b>	<b>375,005,936</b>
<b>Expenditures</b>							
Personnel	109,821,389	-	22,188,319	13,916,163	41,652,461	1,804,948	189,383,279
Contractual	44,690,521	20,000	17,325,391	1,713,579	25,814,858	34,731,944	124,296,294
Debt Service	-	18,297,206	-	628,500	-	-	18,925,706
Commodities	6,878,254	-	1,733,217	744,370	1,407,946	2,630,129	13,393,915
Capital improvements	17,551	-	-	-	-	5,400	22,951
Capital outlay	108,155	-	193,023	273,700	45,841	2,512,401	3,133,120
Transfers to other funds	22,465,774	-	4,048,675	-	1,727,205	-	28,241,654
<b>Total</b>	<b>183,981,645</b>	<b>18,317,206</b>	<b>45,488,626</b>	<b>17,276,312</b>	<b>70,648,309</b>	<b>41,684,822</b>	<b>377,396,920</b>
<b>Net change in fund balance</b>	<b>961,114</b>	<b>(228,401)</b>	<b>(3,846,805)</b>	<b>724,765</b>	<b>(1,564,890)</b>	<b>1,563,232</b>	<b>(2,390,984)</b>
<b>Actual beginning fund balance</b>	<b>62,556,586</b>	<b>3,276,984</b>	<b>8,022,270</b>	<b>4,023,332</b>	<b>31,001,392</b>	<b>32,677,629</b>	<b>141,558,193</b>
<b>Ending Fund Balance</b>	<b>\$ 63,517,700</b>	<b>\$ 3,048,583</b>	<b>\$ 4,175,465</b>	<b>\$ 4,748,097</b>	<b>\$ 29,436,502</b>	<b>\$ 34,240,861</b>	<b>\$ 139,167,209</b>

**Year-End Fund Balance:**

**General Fund:** Revenues are estimated to exceed expenditures by \$1.0 million at year-end, primarily due to the timing of payments for Sheriff prisoner housing/care fees (\$0.5 million), a decrease in Sheriff overtime (\$0.5 million), and an increase in the Heritage Trust Fund fees in the Register of Deeds Office (\$0.3 million).

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

**Special Revenue Funds–Property Tax Supported:** These funds are expected to have a net decrease of approximately \$4.0 million by year-end. This is primarily due to one-time expenditures, including a new northeast EMS post (\$1.5 million), a new southeast EMS post (\$1.4 million), and a transfer from the Highway Fund to support road and bridge capital project costs (\$1.0 million).

**Fire District 1:** The fund balance is estimated to increase by \$0.7 million by the end of the year.

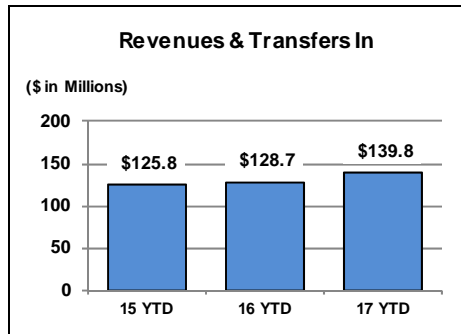
**Special Revenue Funds–Non Property Tax Supported:** These funds are estimated to decrease by \$1.6 million in combined fund balance. This is primarily due a decrease in revenue in COMCARE Grants (\$1.8 million) as a result of revenue continuing to be low after the Medicaid cuts by the State in Fiscal Year 2017, reduced reimbursement rates, and changes to the billing matrix, and a deliberate draw down of fund balance in SCDDO Grants for the Capacity Development program (\$0.2 million).

**Enterprise and Internal Service Funds:** The fund balances within this fund group are estimated to increase \$1.6 million by the end of the year. This is primarily due to an increase in the Fleet Management fund (\$1.2 million) based on historical expenditures and revenues, and an increase in the Worker’s Compensation Fund (\$0.6 million) due to expected claims and historical expenditures and revenues.

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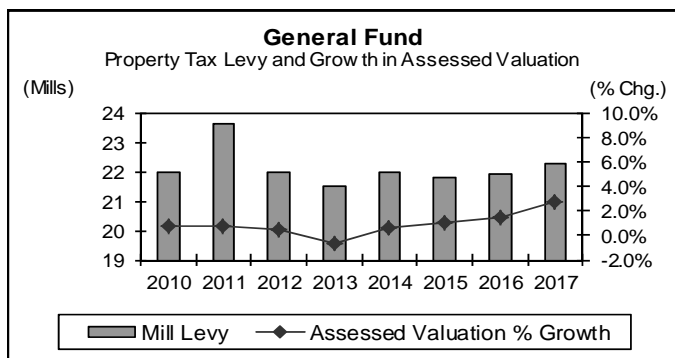
# General Fund

## Major Revenues



**Total revenues** in the General Fund through the second quarter of 2017 totaled \$139.8 million, an increase of \$11.1 million (8.6 percent) compared to the same timeframe in 2016. The increase in revenue is largely attributable to increases in the collection of licenses and permits (\$5.5 million), current property taxes (\$5.3 million), miscellaneous revenue (\$0.7 million), and uses of money and property (\$0.5 million). The increase in licenses and permits is due to the County collecting all MABCD revenue now that the merger is complete and the County is the managing partner. The increase in uses of money and property is due to an increase in earned interest as well as penalties and interest on back taxes and the increase in miscellaneous revenue is largely due to an increase in revenue for the mortgage-backed securities program as a result of the sale of securities.

The increases are partially offset by a decrease in charges for service (\$0.8 million). The decrease in charges for service is largely due to a decrease in MABCD inspection fees as a result of the way revenue is being recorded now as well as a decrease in mortgage registration fees. 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. Through the second quarter of 2017, \$97.8 million in current property taxes had been collected, an increase of \$5.3 million (5.7 percent) compared to the previous year. The mill levy rate for this Fund is 22.814 in 2017, an increase of 0.565 mills from the 2016 rate of 22.249 mills.

**Local retail sales and use tax** collections through the second quarter of 2017 increased a nominal amount, (\$7,642 or 0.1 percent), compared to 2016. Collections in three of six months in 2017 exceeded collections in the same months in 2016. 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	2016	2017	% Change
January	2,326,860	2,348,351	0.92%
February	2,750,088	2,883,840	4.86%
March	2,206,399	2,133,595	-3.30%
April	2,295,268	2,215,240	-3.49%
May	2,452,168	2,443,706	-0.35%
June	2,271,980	2,285,655	0.60%
<b>Total</b>	<b>14,302,762</b>	<b>14,310,386</b>	<b>0.05%</b>

**Motor vehicle tax** collections were \$4.5 million through the second quarter of 2017, an increase of \$52,252 (1.2 percent) compared to the same timeframe in 2016. 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 \$1.2 million, which was \$0.3 million (22.4 percent) less than the second quarter of 2016.

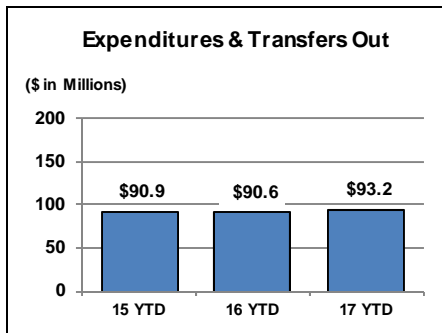
**Charges for services** revenue consists of receipts paid by individuals to cover part or all of the cost of County

services received, as well as cost allocations from various internal funds. The \$7.3 million collected through the second quarter of 2017 was \$0.8 million (9.9 percent) less than the same timeframe in 2016, primarily due to how MABCD revenue is now categorized in the financial system.

**Investment income** revenue, reflected in the use of money and property category, increased \$0.5 million (20.3 percent) compared to the same time period in 2016. Through the second quarter of 2017, the County collected a total of approximately \$3.0 million.

**Transfers from other funds and other proceeds** are typically a result of the transfer of residual cash from the Auto License Fund or from completed capital projects, which varies as projects can be completed any time during the year. Through the second quarter of 2017, \$11,780 in revenue was captured in this category, which is \$15,383 (56.6 percent) less than the same time period in 2016.

### Major Expenditures



Actual year-to-date expenditures for the first half of 2017 increased \$2.6 million compared to the same time period in 2016. Increases were recorded in personnel (\$1.8 million), commodities (\$1.7 million), and contractals (\$1.4 million), and were offset by a decrease in transfers out for capital projects (\$2.1 million).

**Personnel** costs increased \$1.8 million (3.4 percent) compared to 2016. This increase is mostly attributable to salaries and wages (\$1.7 million), health and life insurance premiums (\$0.4 million), and workers' compensation premiums (\$0.2 million). These increases were offset by decreases in retirement costs (\$0.3 million) and overtime (\$0.3 million). The increase in salaries and wages is due to pay-for-performance and compression adjustments while the increase in workers' compensation premiums is due to a return to normal rates after an intentional reduction in workers' compensation rates charged to divisions 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-End Comparison			% Change
	2016	2017		
Salaries and Wages	\$ 34,712,316	\$ 36,441,241		4.98%
Overtime	1,992,090	1,652,955		-17.02%
Tuition Reimb.	13,860	-		-100.00%
Allowances	21,670	33,208		53.25%
FICA - OASDI	2,238,821	2,314,716		3.39%
FICA - HI	523,595	541,344		3.39%
Health/Dental Ins.	7,774,436	8,136,311		4.65%
Retirement	4,315,188	3,974,953		-7.88%
Workers' Comp.	278,380	516,786		85.64%
Unemployment Tax	46,680	75,855		62.50%
Vac. Sell as Benefits	62,143	56,944		-8.37%
Donated Leave	-	16,065		100.00%
Wireless Allowance	56,961	57,308		0.61%
Flex Spending Contr.	65,195	67,937		4.21%
Call Back/On Call	33,383	33,667		0.85%
<b>Total</b>	<b>\$ 52,134,716</b>	<b>\$ 53,919,290</b>		<b>3.42%</b>

**Contractual services** expenditures totaled \$22.1 million through the second quarter of 2017, which was \$1.4 million (6.8 percent) greater than the same timeframe in 2016. The increase is largely due an increase in professional and technical services (\$1.5 million) and fees (\$0.7 million). The increase in professional and technical services is due to the timing of payments for the facility cleaning contract, support of economic development through the Greater Wichita Partnership, the timing of payments to the Kansas African American Museum and the Wichita-Sedgwick County Historical Museum, and an increase in legal professional services utilized by the County Counselor's Office and the Eighteenth Judicial District Court. The increase in fees is largely due to the timing of the payment for the 2017 Flood Control Agreement with the City of Wichita. The increases are partially offset by a decrease in grant awards (\$0.8 million) which is largely due to the timing of the payment for the second half of the funding agreement with Exploration Place.

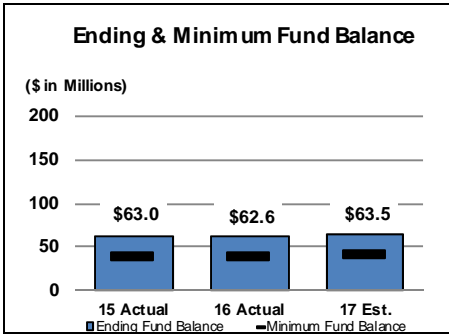
**Commodity** expenditures at the end of second quarter of 2017 were \$4.0 million, which was \$1.7 million (70.8 percent) greater than the same timeframe in 2016. The increase in commodities is partially due to the purchase of voting equipment in 2017 (\$1.2 million) as well as the use of "shopping carts" for postage, clothing and linen, and food costs at the Division of Corrections' juvenile facilities (\$0.5 million).

**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 Ronald Regan Building, floors four through six (\$2.0 million) and \$0.5 million for drainage.

### General Fund Ending Balance

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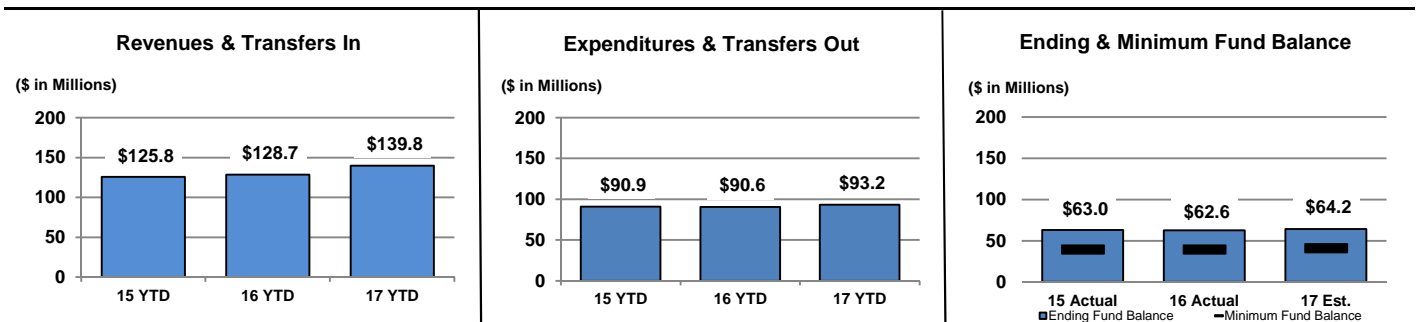
The General Fund 2017 beginning budgetary fund balance of \$62.6 million is estimated to increase by \$1.0 million (1.4 percent) by the end of 2017, primarily due to the timing of payments for Sheriff prisoner housing/care fees (\$0.5 million), a decrease in Sheriff overtime (\$0.5 million), and an increase in the Heritage Trust Fund fees for the Register of Deeds Office (\$0.3 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.

Revenues through the sixth month of 2017 increased \$11.1 million versus the same time period in 2016. Significant increases were recorded in licenses and permits (\$5.5 million) and current property taxes (\$5.3 million). The increase in licenses and permits is due to the County receiving all Metropolitan Area Building and Construction Department (MABCD) revenue now that the County is the managing partner. The increases were partially offset by a decrease in charges for service (\$0.8 million) which is largely due to a decrease in MABCD inspection fees as a result of the way revenue is being recorded now as well as a decrease in mortgage registration fees.

Expenditures increased \$2.6 million compared to the same period 2016, specifically in personnel (\$1.8 million), commodities (\$1.7 million), and contractals (\$1.4 million). The increase in personnel is due to an increase in employee pay. The increase in commodities is due to the purchase of voting equipment in 2017 (\$1.2 million) as well as the use of "shopping carts" for postage, clothing and linen, and food costs at the Division of Corrections' juvenile facilities. The increase in contractals is largely due to the use of "shopping carts" for professional and technical services, including new custodial services for the County and management services, as well as costs for the Wichita-Sedgwick County Flood Control agreement. The increases were offset by a decrease in transfers out for capital projects (\$2.1 million).



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

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 92,509,800	\$ 98,978,162	\$ 98,978,162	\$ 97,807,969	\$ 99,196,276	\$ 218,115
Back Prop. Taxes & Ref. Warrants	1,414,551	2,188,243	2,188,243	1,479,006	1,996,829	(191,414)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	4,438,344	14,289,706	14,289,706	4,490,596	14,293,476	3,770
Local Retail Sales & Use Tax	14,302,762	29,496,813	29,496,813	14,310,386	29,250,786	(246,027)
All Other Taxes	130,500	271,148	271,148	148,158	303,413	32,265
Licenses & Permits	40,891	5,205,641	5,205,641	5,496,122	5,874,900	669,259
Intergovernmental	1,494,712	1,471,193	1,471,193	1,160,395	1,837,501	366,307
Charges for Services	8,117,016	16,686,727	16,686,727	7,312,170	18,519,570	1,832,843
Fines & Forfeitures	21,013	62,791	62,791	62,292	85,986	23,194
Miscellaneous	1,130,391	2,806,148	2,806,148	1,849,595	2,952,499	146,350
Reimbursements	2,537,505	5,338,805	5,338,805	2,625,707	5,167,062	(171,744)
Uses of Money & Property	2,512,344	4,650,609	4,650,609	3,022,256	4,720,176	69,567
Transfers In & Other Proceeds	27,163	-	-	11,780	744,285	744,285
<b>Total Revenues &amp; Transfers In</b>	<b>128,676,992</b>	<b>181,445,988</b>	<b>181,445,988</b>	<b>139,776,433</b>	<b>184,942,759</b>	<b>3,496,772</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 52,134,716	\$ 114,251,192	\$ 114,187,384	\$ 53,919,768	\$ 109,821,389	\$ (4,365,995)
Contractuals	20,743,046	61,821,687	59,748,615	22,147,831	43,987,973	(15,760,641)
Debt Service	-	-	-	-	-	-
Commodities	2,338,709	5,535,191	7,181,695	3,995,637	6,878,254	(303,441)
Capital Improvement	10,300	1,737,098	16,233	10,942	17,551	1,319
Capital Outlay	141,262	1,755,100	296,945	-	108,155	(188,790)
Transfers Out	15,264,435	19,229,040	22,898,438	13,130,951	22,465,774	(432,663)
<b>Total Expenditures &amp; Transfers Out</b>	<b>90,632,467</b>	<b>204,329,308</b>	<b>204,329,308</b>	<b>93,205,129</b>	<b>183,279,097</b>	<b>(21,050,211)</b>
<b>Net Change in Fund Balance</b>	<b>38,044,524</b>	<b>(22,883,321)</b>	<b>(22,883,321)</b>	<b>46,571,304</b>	<b>1,663,662</b>	<b>(17,553,440)</b>
<b>Actual Beginning Fund Balance</b>	<b>63,006,684</b>	<b>62,556,586</b>	<b>62,556,586</b>	<b>62,556,586</b>	<b>62,556,586</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 101,051,208</b>	<b>\$ 39,673,265</b>	<b>\$ 39,673,265</b>	<b>\$ 109,127,890</b>	<b>\$ 64,220,248</b>	<b>\$ (17,553,440)</b>

# General Fund

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

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD			2017 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	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	381,973	792,019	792,019	386,796	774,770	(17,249)
Contractuals	10,709	10,000	53,846	53,351	53,846	0
Debt Service	-	-	-	-	-	-
Commodities	1,563	11,998	29,996	25,082	34,625	4,630
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Commissioners</b>	<b>394,246</b>	<b>814,017</b>	<b>875,861</b>	<b>465,229</b>	<b>863,241</b>	<b>(12,619)</b>
<b>County Manager</b>						
Personnel	1,283,661	2,948,969	2,984,045	1,438,338	2,963,242	(20,803)
Contractuals	72,635	259,821	257,366	167,409	251,165	(6,201)
Debt Service	-	-	-	-	-	-
Commodities	21,296	34,631	57,086	27,321	35,954	(21,132)
Capital Improvements	-	465,116	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	247,016	-	465,116	465,116	465,116	-
<b>Total County Manager</b>	<b>1,624,608</b>	<b>3,708,537</b>	<b>3,763,613</b>	<b>2,098,184</b>	<b>3,715,477</b>	<b>(48,136)</b>
<b>County Counselor</b>						
Personnel	719,114	1,277,855	1,289,449	642,316	1,296,576	7,127
Contractuals	89,141	347,549	347,549	188,869	284,028	(63,521)
Debt Service	-	-	-	-	-	-
Commodities	6,609	29,155	29,155	16,494	47,716	18,561
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Counselor</b>	<b>814,863</b>	<b>1,654,559</b>	<b>1,666,153</b>	<b>847,679</b>	<b>1,628,319</b>	<b>(37,834)</b>
<b>County Clerk</b>						
Personnel	485,753	1,097,929	1,112,032	508,239	1,022,422	(89,610)
Contractuals	7,700	17,600	17,600	4,840	13,122	(4,478)
Debt Service	-	-	-	-	-	-
Commodities	6,527	9,493	9,493	2,035	7,943	(1,550)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Clerk</b>	<b>499,981</b>	<b>1,125,022</b>	<b>1,139,125</b>	<b>515,114</b>	<b>1,043,488</b>	<b>(95,637)</b>
<b>Register of Deeds</b>						
Personnel	493,602	1,089,302	1,104,491	491,079	996,682	(107,809)
Contractuals	5,089	12,429	12,429	4,114	8,007	(4,422)
Debt Service	-	-	-	-	-	-
Commodities	2,320	30,417	30,417	6,758	9,288	(21,129)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Register of Deeds</b>	<b>501,011</b>	<b>1,132,148</b>	<b>1,147,337</b>	<b>501,951</b>	<b>1,013,976</b>	<b>(133,360)</b>
<b>Election Commissioner</b>						
Personnel	252,155	755,371	762,927	441,604	1,025,795	262,868
Contractuals	100,557	229,927	229,927	151,021	304,721	74,794
Debt Service	-	-	-	-	-	-
Commodities	14,350	53,445	1,511,600	1,306,348	1,579,710	68,110
Capital Improvements	-	-	-	-	-	-
Equipment	-	1,500,000	41,845	-	-	(41,845)
Transfers Out	-	-	-	-	-	-
<b>Total Election Commissioner</b>	<b>367,062</b>	<b>2,538,743</b>	<b>2,546,299</b>	<b>1,898,973</b>	<b>2,910,226</b>	<b>363,927</b>

# General Fund

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

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Human Resources</b>						
Personnel	525,830	1,171,730	1,181,394	559,827	1,127,833	(53,561)
Contractuals	60,175	134,423	130,623	84,577	132,514	1,891
Debt Service	-	-	-	-	-	-
Commodities	9,582	23,870	27,670	9,459	22,609	(5,061)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Human Resources</b>	<b>595,588</b>	<b>1,330,023</b>	<b>1,339,687</b>	<b>653,863</b>	<b>1,282,956</b>	<b>(56,731)</b>
<b>Finance</b>						
Personnel	1,147,945	2,449,369	2,482,669	1,152,917	2,330,860	(151,809)
Contractuals	430,469	1,108,383	1,104,383	497,439	678,102	(426,281)
Debt Service	-	-	-	-	-	-
Commodities	39,007	49,101	53,101	28,226	30,341	(22,760)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Finance</b>	<b>1,617,421</b>	<b>3,606,853</b>	<b>3,640,153</b>	<b>1,678,582</b>	<b>3,039,303</b>	<b>(600,849)</b>
<b>Budgeted Transfers</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	114,184	114,184	-	-	(114,184)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	4,940,000	3,385,816	5,323,116	4,084,182	5,013,467	(309,649)
<b>Total Budgeted Transfers</b>	<b>4,940,000</b>	<b>3,500,000</b>	<b>5,437,300</b>	<b>4,084,182</b>	<b>5,013,467</b>	<b>(423,833)</b>
<b>Contingency Reserves</b>						
Personnel	-	2,491,078	904,118	-	137,200	(766,918)
Contractuals	-	18,404,577	16,160,117	-	1,450,000	(12,150,014)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Contingency Reserves</b>	<b>-</b>	<b>20,895,655</b>	<b>17,064,235</b>	<b>-</b>	<b>1,587,200</b>	<b>(15,477,035)</b>
<b>Appraiser</b>						
Personnel	1,940,717	4,159,281	4,238,195	2,054,916	4,123,002	(115,194)
Contractuals	206,061	462,491	462,491	308,588	445,307	(17,184)
Debt Service	-	-	-	-	-	-
Commodities	36,014	90,968	90,968	36,185	56,209	(34,759)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Appraiser</b>	<b>2,182,791</b>	<b>4,712,740</b>	<b>4,791,654</b>	<b>2,399,689</b>	<b>4,624,518</b>	<b>(167,136)</b>
<b>County Treasurer</b>						
Personnel	544,636	1,114,187	1,132,887	546,310	1,097,511	(35,376)
Contractuals	13,186	68,700	68,700	17,725	36,303	(32,397)
Debt Service	-	-	-	-	-	-
Commodities	11,260	86,942	86,942	(16,130)	67,415	(19,527)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	2,318,000	-	-	-	-	-
<b>Total County Treasurer</b>	<b>2,887,082</b>	<b>1,269,829</b>	<b>1,288,529</b>	<b>547,905</b>	<b>1,201,229</b>	<b>(87,300)</b>



# General Fund

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

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Metropolitan Area Planning Dept.</b>						
Personnel	-	-	-	-	-	-
Contractuals	438,644	628,635	628,635	471,476	628,635	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>438,644</b>	<b>628,635</b>	<b>628,635</b>	<b>471,476</b>	<b>628,635</b>	<b>-</b>
<b>Operations Support Services</b>						
Personnel	1,174,445	2,504,603	2,542,444	1,240,165	2,546,519	4,075
Contractuals	1,704,106	4,138,116	4,139,063	2,224,111	3,913,896	(225,167)
Debt Service	-	-	-	-	-	-
Commodities	247,607	421,632	420,685	277,382	447,325	26,640
Capital Improvements	-	47,588	7,033	3,153	8,139	1,107
Capital Outlay	-	-	-	-	-	-
Transfers Out	299,286	-	47,588	47,588	47,588	-
<b>Total Operations Support Services</b>	<b>3,425,445</b>	<b>7,111,939</b>	<b>7,156,812</b>	<b>3,792,399</b>	<b>6,963,467</b>	<b>(193,346)</b>
<b>Information Services</b>						
Personnel	3,987,442	8,493,001	8,606,430	4,209,632	8,499,289	(107,140)
Contractuals	1,869,498	2,412,585	2,412,835	2,012,385	2,287,443	(125,392)
Debt Service	-	-	-	-	-	-
Commodities	498,055	1,169,140	1,168,890	558,317	1,080,046	(88,844)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	24,182	100,000	100,000	-	65,789	(34,211)
Transfers Out	-	-	-	-	-	-
<b>Total Information Services</b>	<b>6,379,177</b>	<b>12,174,726</b>	<b>12,288,155</b>	<b>6,780,334</b>	<b>11,932,568</b>	<b>(355,587)</b>
<b>Public Safety</b>						
<b>EMSS</b>						
Personnel	175,769	365,307	367,507	183,729	375,265	7,757
Contractuals	21,624	62,626	59,626	37,263	49,462	(10,164)
Debt Service	-	-	-	-	-	-
Commodities	7,858	7,580	10,580	4,780	9,490	(1,090)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	117,080	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total EMSS</b>	<b>322,330</b>	<b>435,513</b>	<b>437,713</b>	<b>225,772</b>	<b>434,217</b>	<b>(3,497)</b>
<b>Emergency Communications</b>						
Personnel	2,485,479	5,699,998	5,762,136	2,576,238	5,141,549	(620,587)
Contractuals	23,703	38,319	43,319	29,693	42,741	(578)
Debt Service	-	-	-	-	-	-
Commodities	28,336	100,904	95,904	52,768	69,852	(26,052)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Emergency Communications</b>	<b>2,537,519</b>	<b>5,839,221</b>	<b>5,901,359</b>	<b>2,658,699</b>	<b>5,254,141</b>	<b>(647,217)</b>
<b>Emergency Management</b>						
Personnel	90,645	184,564	188,599	94,260	188,917	317
Contractuals	61,078	144,557	144,557	68,584	138,716	(5,841)
Debt Service	-	-	-	-	-	-
Commodities	207	6,086	6,086	2,869	3,986	(2,100)
Capital Improvements	-	110,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	100,000	-	110,000	110,000	110,000	-
<b>Total Emergency Management</b>	<b>251,931</b>	<b>445,207</b>	<b>449,242</b>	<b>275,712</b>	<b>441,619</b>	<b>(7,623)</b>

# General Fund

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

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>Reg. Forensic Science Center</b>						
Personnel	1,319,641	3,292,235	3,268,875	1,509,970	3,082,157	(186,718)
Contractuals	232,156	349,536	404,286	355,213	392,049	(12,236)
Debt Service	-	-	-	-	-	-
Commodities	172,462	336,633	347,883	168,452	315,356	(32,527)
Capital Improvements	-	361,632	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	361,632	361,632	361,632	-
<b>Total RFSC</b>	<b>1,724,259</b>	<b>4,340,036</b>	<b>4,382,676</b>	<b>2,395,268</b>	<b>4,151,194</b>	<b>(231,482)</b>
<b>Division of Corrections</b>						
Personnel	4,342,831	9,401,334	9,550,524	4,305,605	8,589,249	(961,275)
Contractuals	624,014	714,888	749,924	615,165	698,188	(51,737)
Debt Service	-	-	-	-	-	-
Commodities	215,556	572,352	539,252	430,074	559,861	20,609
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	49,274	837,079	837,079	-	837,079	-
<b>Total Division of Corrections</b>	<b>5,231,675</b>	<b>11,525,653</b>	<b>11,676,779</b>	<b>5,350,844</b>	<b>10,684,377</b>	<b>(992,402)</b>
<b>Sheriff's Office</b>						
Personnel	19,188,064	39,819,107	40,520,302	19,731,334	40,574,594	54,291
Contractuals	6,150,121	13,553,835	13,523,835	5,983,338	13,189,927	(333,908)
Debt Service	-	-	-	-	-	-
Commodities	221,303	606,393	636,393	449,957	674,057	37,664
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	120,000	120,000	-	-	(120,000)
Transfers Out	-	-	-	-	-	-
<b>Total Sheriff's Office</b>	<b>25,559,488</b>	<b>54,099,336</b>	<b>54,800,531</b>	<b>26,164,630</b>	<b>54,438,577</b>	<b>(361,954)</b>
<b>District Attorney</b>						
Personnel	4,754,637	10,296,920	10,346,576	4,954,256	9,932,957	(413,618)
Contractuals	247,057	533,203	531,203	324,040	511,843	(19,360)
Debt Service	-	-	-	-	-	-
Commodities	52,114	165,800	167,800	31,233	161,065	(6,735)
Capital Improvements	9,615	247,762	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	247,762	247,762	247,762	-
<b>Total District Attorney</b>	<b>5,063,423</b>	<b>11,243,684</b>	<b>11,293,340</b>	<b>5,557,291</b>	<b>10,853,627</b>	<b>(439,713)</b>
<b>District Court</b>						
Personnel	40,079	88,267	88,267	38,162	77,927	(10,340)
Contractuals	1,356,948	2,600,550	2,600,550	1,609,196	2,681,907	81,357
Debt Service	-	-	-	-	-	-
Commodities	180,609	448,210	445,510	227,727	357,317	(88,193)
Capital Improvements	685	5,000	7,700	7,489	8,007	307
Capital Outlay	-	15,000	15,000	-	22,266	7,266
Transfers Out	-	-	-	-	-	-
<b>Total District Court</b>	<b>1,578,321</b>	<b>3,157,027</b>	<b>3,157,027</b>	<b>1,882,573</b>	<b>3,147,424</b>	<b>(9,604)</b>
<b>Crime Prevention Fund</b>						
Personnel	-	-	-	-	-	-
Contractuals	330,370	582,383	582,383	289,576	582,017	(366)
Debt Service	-	-	-	-	-	-
Commodities	359	-	-	-	366	366
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Crime Prevention Fund</b>	<b>330,729</b>	<b>582,383</b>	<b>582,383</b>	<b>289,576</b>	<b>582,383</b>	<b>(0)</b>

# General Fund

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

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>MABCD</b>						
Personnel	1,066,298	2,524,479	2,544,855	1,092,724	2,170,510	(374,345)
Contractuals	414,268	3,933,473	3,933,473	172,329	5,674,432	1,740,959
Debt Service	-	-	-	-	-	-
Commodities	138,724	461,476	461,476	53,137	362,566	(98,910)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	20,100	20,100	-	20,100	-
Transfers Out	-	98,260	98,260	-	98,260	(0)
<b>Total MABCD</b>	<b>1,619,290</b>	<b>7,037,788</b>	<b>7,058,164</b>	<b>1,318,190</b>	<b>8,325,867</b>	<b>1,267,703</b>
<b>Public Works</b>						
<b>Budget Transfers - Local Sales Tax</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	7,151,381	14,748,407	14,748,407	7,155,193	14,625,393	(123,014)
<b>Total Budget Transfers</b>	<b>7,151,381</b>	<b>14,748,407</b>	<b>14,748,407</b>	<b>7,155,193</b>	<b>14,625,393</b>	<b>(123,014)</b>
<b>Drainage</b>						
Personnel	177,801	412,384	415,201	201,328	405,754	(9,447)
Contractuals	643,897	1,277,674	1,347,378	1,243,300	1,336,302	(11,076)
Debt Service	-	-	-	-	-	-
Commodities	970	2,444	2,444	2,252	2,316	(128)
Capital Improvements	-	500,000	1,500	300	1,405	(95)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	500,000	500,000	500,000	-
<b>Total Drainage</b>	<b>822,668</b>	<b>2,192,502</b>	<b>2,266,523</b>	<b>1,947,180</b>	<b>2,245,777</b>	<b>(20,746)</b>
<b>Environmental Resources</b>						
Personnel	19,324	39,606	39,606	19,433	39,025	(581)
Contractuals	21,735	49,331	49,331	42,259	46,222	(3,109)
Debt Service	-	-	-	-	-	-
Commodities	163	3,341	3,341	510	2,104	(1,237)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Environmental Resources</b>	<b>41,221</b>	<b>92,278</b>	<b>92,278</b>	<b>62,202</b>	<b>87,351</b>	<b>(4,927)</b>
<b>Health &amp; Human Services</b>						
<b>COMCARE</b>						
Personnel	665,088	1,649,326	1,668,911	718,764	1,585,868	(83,043)
Contractuals	126,543	323,637	323,637	164,964	291,459	(32,177)
Debt Service	-	-	-	-	-	-
Commodities	18,752	173,721	173,721	16,325	88,581	(85,140)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total COMCARE</b>	<b>810,384</b>	<b>2,146,683</b>	<b>2,166,268</b>	<b>900,053</b>	<b>1,965,909</b>	<b>(200,360)</b>

# General Fund

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

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Health &amp; Human Services (continued)</b>						
<b>CDDO</b>						
Personnel	-	-	-	-	-	-
Contractuals	1,064,232	1,956,590	1,956,590	1,037,088	1,956,590	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total CDDO</b>	<b>1,064,232</b>	<b>1,956,590</b>	<b>1,956,590</b>	<b>1,037,088</b>	<b>1,956,590</b>	<b>-</b>
<b>Division on Aging</b>						
Personnel	-	-	-	1,388	3,574	3,574
Contractuals	119,221	278,886	278,886	278,885	278,885	(1)
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>278,699</b>	<b>438,364</b>	<b>438,364</b>	<b>439,751</b>	<b>441,937</b>	<b>3,573</b>
<b>Health Division</b>						
Personnel	1,607,828	3,544,203	3,592,139	1,658,877	3,397,577	(194,562)
Contractuals	273,855	739,163	741,463	470,893	634,334	(107,129)
Debt Service	-	-	-	-	-	-
Commodities	314,945	460,634	596,477	191,152	682,643	86,166
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Health Division</b>	<b>2,196,628</b>	<b>4,744,000</b>	<b>4,930,079</b>	<b>2,320,922</b>	<b>4,714,554</b>	<b>(215,525)</b>
<b>Culture &amp; Recreation</b>						
<b>Lake Afton Park</b>						
Personnel	117,452	273,347	277,838	124,614	240,085	(37,753)
Contractuals	76,363	224,720	224,720	70,215	187,474	(37,246)
Debt Service	-	-	-	-	-	-
Commodities	83,437	151,930	151,930	78,884	150,300	(1,630)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Lake Afton Park</b>	<b>277,252</b>	<b>649,997</b>	<b>654,488</b>	<b>273,712</b>	<b>577,859</b>	<b>(76,628)</b>
<b>Sedgwick County Park</b>						
Personnel	91,652	197,233	200,083	84,320	164,944	(35,139)
Contractuals	44,292	119,913	119,913	47,705	118,208	(1,705)
Debt Service	-	-	-	-	-	-
Commodities	8,546	20,500	20,500	7,261	20,421	(79)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Park</b>	<b>144,491</b>	<b>337,646</b>	<b>340,496</b>	<b>139,287</b>	<b>303,573</b>	<b>(36,923)</b>
<b>Sedgwick County Zoo</b>						
Personnel	2,908,165	5,818,589	5,920,222	2,802,653	5,607,274	(312,948)
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Zoo</b>	<b>2,908,165</b>	<b>5,818,589</b>	<b>5,920,222</b>	<b>2,802,653</b>	<b>5,607,274</b>	<b>(312,948)</b>

# General Fund

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

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Culture &amp; Recreation (Continued)</b>						
<b>Exploration Place</b>						
Personnel	87,965	179,701	181,893	90,279	181,254	(638)
Contractuals	2,043,544	2,040,439	2,038,247	1,020,652	2,038,806	559
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Exploration Place</b>	<b>2,131,509</b>	<b>2,220,140</b>	<b>2,220,140</b>	<b>1,110,932</b>	<b>2,220,060</b>	<b>(80)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	178,450	292,472	314,472	314,472	314,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>178,450</b>	<b>292,472</b>	<b>314,472</b>	<b>314,472</b>	<b>314,472</b>	-
<b>Community Development</b>						
<b>Extension Council</b>						
Personnel	-	-	-	-	-	-
Contractuals	619,111	825,481	825,481	619,111	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Extension Council</b>	<b>619,111</b>	<b>825,481</b>	<b>825,481</b>	<b>619,111</b>	<b>825,481</b>	-
<b>Housing</b>						
Personnel	15,504	31,700	32,552	16,425	32,984	433
Contractuals	224	1,000	1,000	(86)	667	(333)
Debt Service	-	-	-	-	-	-
Commodities	176	945	945	67	747	(198)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Housing</b>	<b>15,904</b>	<b>33,645</b>	<b>34,497</b>	<b>16,406</b>	<b>34,398</b>	<b>(98)</b>
<b>Economic Development</b>						
Personnel	43,219	88,198	88,198	43,272	88,224	26
Contractuals	181,648	1,878,798	1,863,798	342,202	561,840	(1,301,958)
Debt Service	-	-	-	-	-	-
Commodities	-	5,450	5,450	711	2,693	(2,757)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Economic Development</b>	<b>224,867</b>	<b>1,972,446</b>	<b>1,957,446</b>	<b>386,185</b>	<b>652,758</b>	<b>(1,304,688)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	27,977	46,795	46,795	17,326	46,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>27,977</b>	<b>46,795</b>	<b>46,795</b>	<b>17,326</b>	<b>46,795</b>	-

# General Fund

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

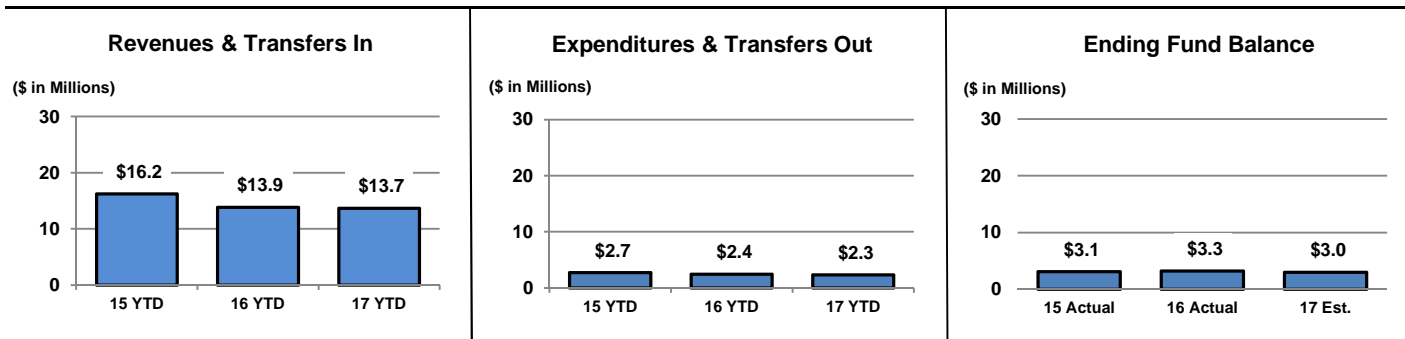
For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD		Fiscal Year Estimates As of July 2017	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	852,646	904,000	904,000	808,544	902,069	(1,931)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Technical Education</b>	<b>852,646</b>	<b>904,000</b>	<b>904,000</b>	<b>808,544</b>	<b>902,069</b>	<b>(1,931)</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>90,632,467</b>	<b>204,329,308</b>	<b>204,329,308</b>	<b>93,205,129</b>	<b>183,279,097</b>	<b>(21,050,211)</b>
<b>Net Change in Fund Balance</b>	<b>38,044,524</b>	<b>(22,883,321)</b>	<b>(22,883,321)</b>	<b>46,571,304</b>	<b>1,663,662</b>	<b>(17,553,440)</b>
<b>Actual Fund Balance, Beginning of Year</b>	<b>63,006,684</b>	<b>62,556,586</b>	<b>62,556,586</b>	<b>62,556,586</b>	<b>62,556,586</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 101,051,208</b>	<b>\$ 39,673,265</b>	<b>\$ 39,673,265</b>	<b>\$ 109,127,890</b>	<b>\$ 64,220,248</b>	<b>\$ (17,553,440)</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 2017, 2.604 mills were levied, a decrease of 0.065 mills from the 2016 budget.



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

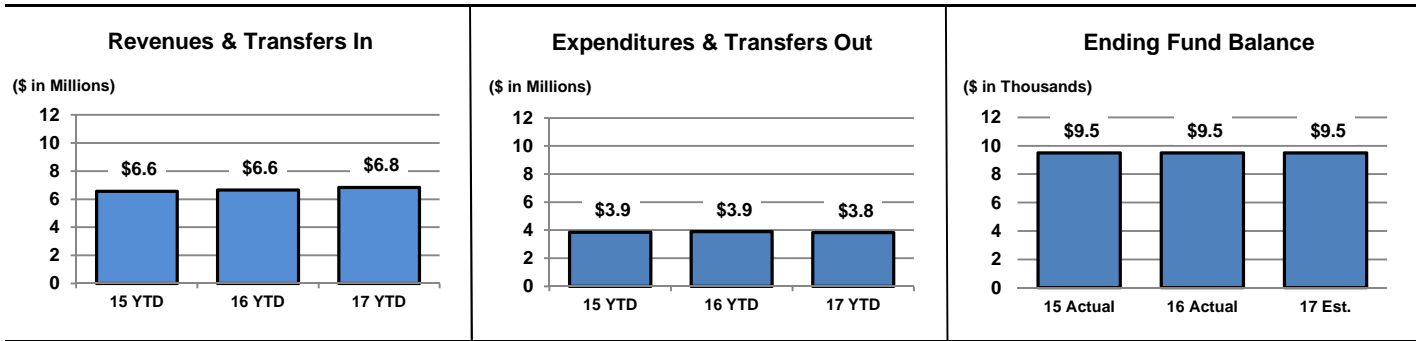
For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 11,108,412	\$ 11,309,757	\$ 11,309,757	\$ 11,171,616	\$ 11,327,870	\$ 18,113
Back Prop. Taxes & Ref. Warrants	195,943	263,219	263,219	186,556	240,024	(23,195)
Special Assessment Prop. Taxes	792,329	800,536	800,536	597,235	800,536	0
Motor Vehicle Taxes	643,925	1,712,132	1,712,132	551,832	1,712,420	288
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	239,649	239,649	75,178	161,500	(78,148)
Charges for Services	316,707	664,161	664,161	311,875	664,161	(0)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	3,115	3,115	-	-	(3,115)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	798,783	3,182,294	3,182,294	798,783	3,182,293	(1)
<b>Total Revenues &amp; Transfers In</b>	<b>13,856,098</b>	<b>18,174,863</b>	<b>18,174,863</b>	<b>13,693,075</b>	<b>18,088,806</b>	<b>(86,058)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	20,000	20,000	-	20,000	-
Debt Service	2,423,996	18,297,206	18,297,206	2,338,570	18,297,206	0
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,423,996</b>	<b>18,317,206</b>	<b>18,317,206</b>	<b>2,338,570</b>	<b>18,317,206</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>11,432,103</b>	<b>(142,343)</b>	<b>(142,343)</b>	<b>11,354,506</b>	<b>(228,401)</b>	<b>(86,058)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,090,367</b>	<b>3,251,194</b>	<b>3,251,194</b>	<b>3,251,194</b>	<b>3,251,194</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 14,522,470</b>	<b>\$ 3,108,851</b>	<b>\$ 3,108,851</b>	<b>\$ 14,605,700</b>	<b>\$ 3,022,793</b>	<b>\$ (86,058)</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 June 30, 2017, with comparative actuals ending June 30, 2016

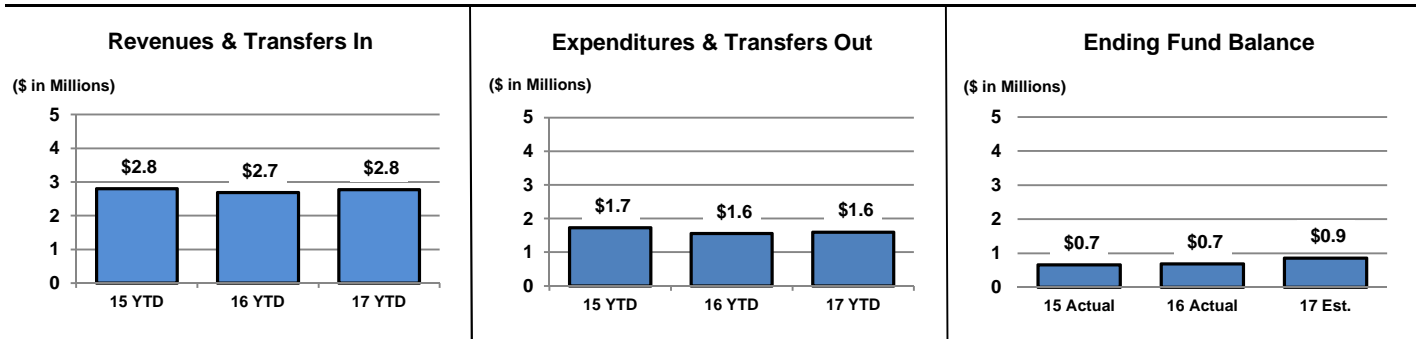
	2016 YTD		2017 YTD			
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 6,242,687	\$ 6,522,406	\$ 6,522,406	\$ 6,435,246	\$ 6,526,480	\$ 4,073
Back Prop. Taxes & Ref. Warrants	96,777	147,931	147,931	100,348	134,896	(13,036)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	303,988	962,829	962,829	303,266	963,008	179
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>6,643,452</b>	<b>7,933,167</b>	<b>7,933,167</b>	<b>6,838,859</b>	<b>7,624,384</b>	<b>(308,783)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	3,889,257	7,933,167	7,933,167	3,816,583	7,624,384	(308,783)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,889,257</b>	<b>7,933,167</b>	<b>7,933,167</b>	<b>3,816,583</b>	<b>7,624,384</b>	<b>(308,783)</b>
<b>Net Change in Fund Balance</b>	<b>2,754,195</b>	<b>-</b>	<b>(0)</b>	<b>3,022,276</b>	<b>(0)</b>	<b>(617,566)</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>\$ 2,763,695</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>	<b>\$ 3,031,776</b>	<b>\$ 9,500</b>	<b>\$ (617,566)</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 2017 budget year, the County levied a property tax of 0.590 mills to support COMCARE, a 0.005 mill increase from the previous year.



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

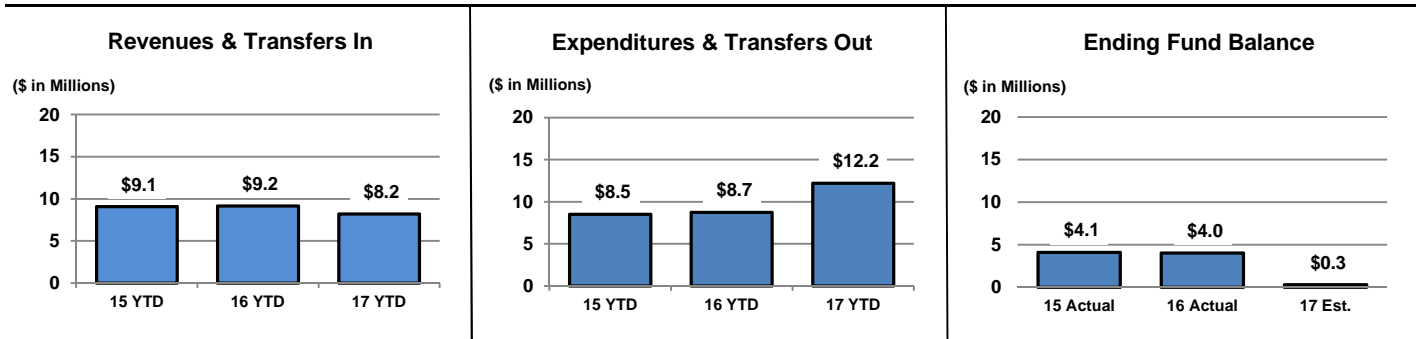
For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD		Fiscal Year Estimates As of July 2017	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	\$ 2,434,665	\$ 2,561,128	\$ 2,561,128	\$ 2,531,165	\$ 2,567,240	\$ 6,112
Back Prop. Taxes & Ref. Warrants	37,959	57,693	57,693	38,749	52,609	(5,084)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	123,469	375,566	375,566	118,909	375,657	91
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	87,223	174,445	174,445	87,221	177,933	3,488
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	88	-	-	5	22	22
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,683,404</b>	<b>3,168,832</b>	<b>3,168,832</b>	<b>2,776,050</b>	<b>3,173,462</b>	<b>4,630</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 666,167	\$ 1,593,399	\$ 1,593,399	\$ 645,639	\$ 1,323,037	\$ (270,363)
Contractuals	841,349	1,593,846	1,593,846	909,010	1,572,719	(21,127)
Debt Service	-	-	-	-	-	-
Commodities	51,352	116,773	116,773	37,564	110,046	(6,727)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,558,868</b>	<b>3,304,018</b>	<b>3,304,018</b>	<b>1,592,213</b>	<b>3,005,802</b>	<b>(298,217)</b>
<b>Net Change in Fund Balance</b>	<b>1,124,536</b>	<b>(135,187)</b>	<b>(135,187)</b>	<b>1,183,837</b>	<b>167,660</b>	<b>(293,587)</b>
<b>Actual Beginning Fund Balance</b>	<b>660,200</b>	<b>692,507</b>	<b>692,507</b>	<b>692,507</b>	<b>692,507</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,784,736</b>	<b>\$ 557,320</b>	<b>\$ 557,320</b>	<b>\$ 1,876,344</b>	<b>\$ 860,167</b>	<b>\$ (293,587)</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 decreased by 0.326 mills to 0.277 mills for funding the 2017 budget, and comprises 0.9 percent of the total mill levy for the County.

Charges for service are the largest revenue stream for this Fund, equating to 91.0 percent of budgeted revenue collections in 2017. On August 13, 2014, the Board of County Commissioners 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 Division.



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

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

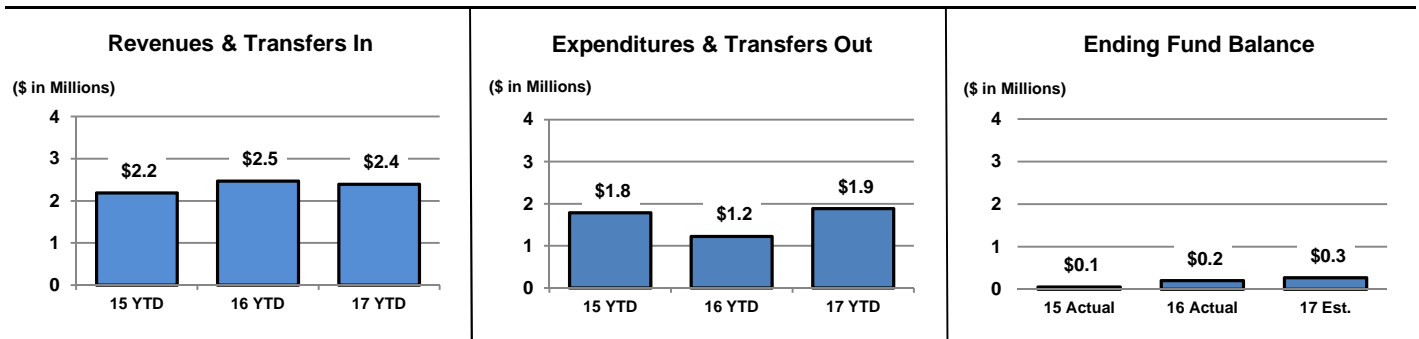
	2016 YTD		2017 YTD		Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 2,509,509	\$ 1,204,423	\$ 1,204,423	\$ 1,189,175	\$ 1,194,654	\$ (9,769)
Back Prop. Taxes & Ref. Warrants	42,568	59,468	59,468	43,453	54,228	(5,240)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	119,719	381,968	381,968	121,327	381,650	(318)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,465,673	16,604,381	16,604,381	6,864,076	15,607,969	(996,412)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	30,182	944	944	1,088	36,520	35,576
Reimbursements	20	165	165	32	60	(105)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	257,954	257,954
<b>Total Revenues &amp; Transfers In</b>	<b>9,167,671</b>	<b>18,251,350</b>	<b>18,251,350</b>	<b>8,219,151</b>	<b>17,533,035</b>	<b>(718,315)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 6,632,566	\$ 14,922,551	\$ 14,922,551	\$ 7,116,788	\$ 14,183,653	\$ (738,898)
Contractuals	1,316,317	3,176,592	3,174,569	1,353,781	2,703,759	(470,810)
Debt Service	-	-	-	-	-	-
Commodities	570,605	1,161,619	1,161,619	681,189	1,338,929	177,310
Capital Improvements	-	1,465,799	-	-	-	-
Capital Outlay	-	191,000	193,023	193,023	193,023	-
Transfers Out	210,800	1,395,829	2,861,628	2,861,628	2,861,628	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>8,730,288</b>	<b>22,313,389</b>	<b>22,313,389</b>	<b>12,206,409</b>	<b>21,280,992</b>	<b>(1,032,398)</b>
<b>Net Change in Fund Balance</b>	<b>437,383</b>	<b>(4,062,039)</b>	<b>(4,062,039)</b>	<b>(3,987,258)</b>	<b>(3,747,956)</b>	<b>(1,750,713)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,117,682</b>	<b>4,048,708</b>	<b>4,048,708</b>	<b>4,048,708</b>	<b>4,048,708</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,555,065</b>	<b>\$ (13,331)</b>	<b>\$ (13,331)</b>	<b>\$ 61,450</b>	<b>\$ 300,752</b>	<b>\$ (1,750,713)</b>

# Aging

The Division on Aging was created in 1980 to serve older citizens of the County and advocate independence and quality of life. Aging has two funds; the fund described below is used to account for the property tax supported portion of operations, while the other fund, Aging Grants, accounts for grants and most user fees.

Aging's property-tax-supported fund comprises 1.2 percent of the 2017 mill levy for the County, with \$2.3 million in revenue budgeted from a property tax rate of 0.523 mills for the year, a 0.037 mill decrease from 2016. while the other fund, Aging Grants, accounts for grants and most user fees.

The increase in expenditures in 2017 is largely due to the use of "shopping carts" for grant awards in Community Services, Senior Centers, and In Home Services.



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

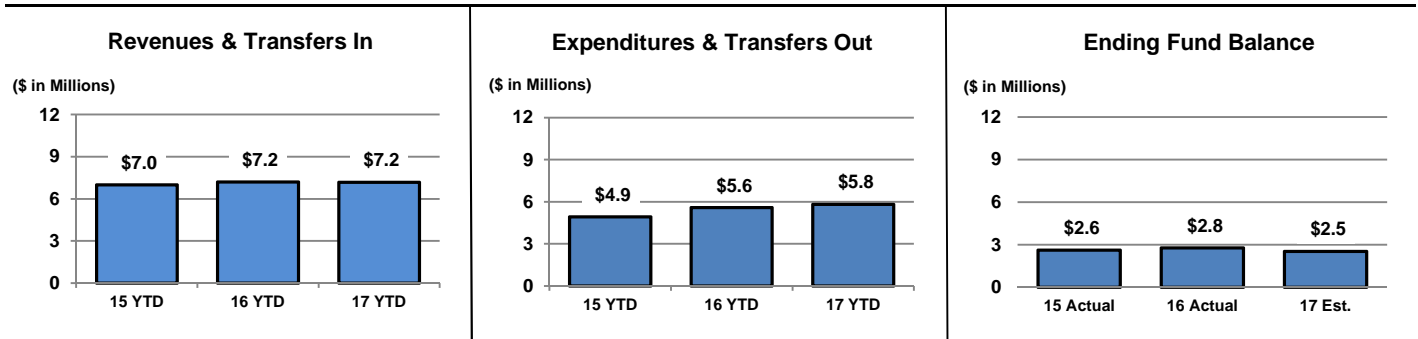
For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD		Fiscal Year Estimates As of July 2017	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	\$ 2,330,405	\$ 2,269,801	\$ 2,269,801	\$ 2,243,668	\$ 2,274,378	\$ 4,576
Back Prop. Taxes & Ref. Warrants	33,869	55,228	55,228	36,568	50,361	(4,867)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	101,769	358,863	358,863	111,780	358,901	38
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>2,466,043</b>	<b>2,683,892</b>	<b>2,683,892</b>	<b>2,392,015</b>	<b>2,683,640</b>	<b>(252)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 305,334	\$ 680,449	\$ 680,449	\$ 312,225	\$ 638,174	\$ (42,275)
Contractuals	725,965	1,777,108	1,777,108	1,374,401	1,772,578	(4,530)
Debt Service	-	-	-	-	-	-
Commodities	4,347	12,800	12,800	7,224	13,072	272
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	187,047	187,047	187,047	187,047	187,047	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,222,692</b>	<b>2,657,404</b>	<b>2,657,404</b>	<b>1,880,897</b>	<b>2,610,871</b>	<b>(46,533)</b>
<b>Net Change in Fund Balance</b>	<b>1,243,351</b>	<b>26,488</b>	<b>26,488</b>	<b>511,118</b>	<b>72,769</b>	<b>(46,785)</b>
<b>Actual Beginning Fund Balance</b>	<b>52,879</b>	<b>201,616</b>	<b>201,616</b>	<b>201,616</b>	<b>201,616</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,296,230</b>	<b>\$ 228,104</b>	<b>\$ 228,104</b>	<b>\$ 712,734</b>	<b>\$ 274,385</b>	<b>\$ (46,785)</b>

# Highway

The Highway Division is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2017, the Fund is supported by a property tax levy of 1.026 mills, which represents a 0.103 mill decrease from last year's rate of 1.129.

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 2017 are currently estimated at \$4.7 million.



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

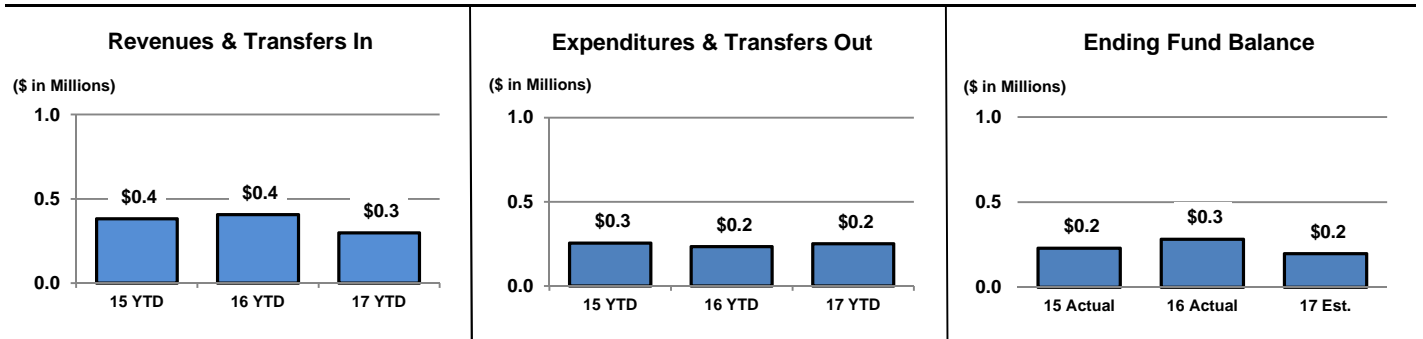
For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD		Fiscal Year Estimates As of July 2017	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	\$ 4,698,564	\$ 4,456,967	\$ 4,456,967	\$ 4,401,858	\$ 4,460,778	\$ 3,811
Back Prop. Taxes & Ref. Warrants	71,693	111,343	111,343	75,138	101,532	(9,811)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	223,897	723,066	723,066	227,425	723,093	27
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	2,145	5,469	5,469	7,600	9,775	4,306
Intergovernmental	2,158,611	4,479,994	4,479,994	2,411,612	4,665,320	185,326
Charges for Services	22,504	48,301	48,301	25,476	28,954	(19,347)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	6,496	9,300	9,300	13,892	16,709	7,408
Reimbursements	17,294	6,417	6,418	5,317	5,814	(604)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	192,537	192,537	-	192,537	-
<b>Total Revenues &amp; Transfers In</b>	<b>7,201,203</b>	<b>10,033,394</b>	<b>10,033,394</b>	<b>7,168,318</b>	<b>10,204,511</b>	<b>171,117</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 2,755,829	\$ 6,115,598	\$ 6,115,598	\$ 2,832,215	\$ 5,734,910	\$ (380,688)
Contractuals	1,739,159	3,928,845	3,928,745	1,890,266	3,546,135	(382,611)
Debt Service	-	-	-	-	-	-
Commodities	79,268	315,780	315,880	89,672	178,404	(137,476)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,574,256</b>	<b>11,360,223</b>	<b>11,360,223</b>	<b>5,812,152</b>	<b>10,459,449</b>	<b>(900,774)</b>
<b>Net Change in Fund Balance</b>	<b>1,626,947</b>	<b>(1,326,829)</b>	<b>(1,326,829)</b>	<b>1,356,167</b>	<b>(254,938)</b>	<b>(729,657)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,631,414</b>	<b>2,788,157</b>	<b>2,788,157</b>	<b>2,788,157</b>	<b>2,788,157</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,258,361</b>	<b>\$ 1,461,328</b>	<b>\$ 1,461,328</b>	<b>\$ 4,144,324</b>	<b>\$ 2,533,219</b>	<b>\$ (729,657)</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 2017 operations are predominately financed by a 0.059 mill property tax levy and by the sale of pesticides and other chemicals. The 2017 mill levy decreased by 0.029 mills from 2016 when the rate was 0.088 mills. Under the enabling statute, K.S.A. 2-13-19(d), Noxious Weeds is required to sell the pesticides at a subsidized rate to private landowners. Noxious Weeds also sprays noxious weeds for the Kansas Department of Transportation (KDOT) under an annual contract, and for private landowners at rates that reflect the cost of providing the service.

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



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

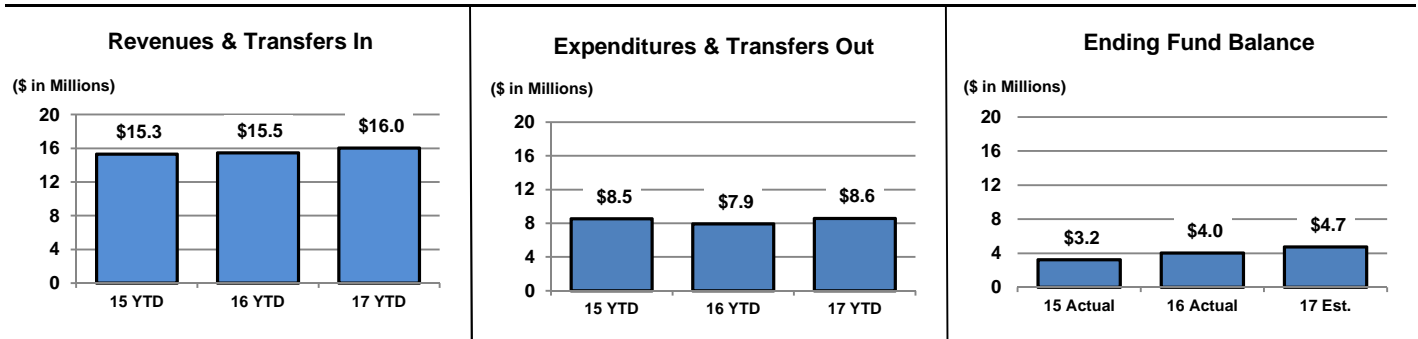
For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD		Fiscal Year Estimates As of July 2017	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	\$ 366,210	\$ 256,545	\$ 256,545	\$ 253,291	\$ 255,765	\$ (779)
Back Prop. Taxes & Ref. Warrants	5,542	8,679	8,679	5,877	7,914	(765)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	16,454	56,033	56,033	17,627	56,009	(24)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	18,621	114,260	114,260	22,200	103,101	(11,160)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>406,826</b>	<b>435,517</b>	<b>435,517</b>	<b>298,996</b>	<b>422,789</b>	<b>(12,728)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 143,319	\$ 312,168	\$ 312,168	\$ 156,078	\$ 308,545	\$ (3,622)
Contractuals	48,515	102,080	102,080	49,380	105,817	3,737
Debt Service	-	-	-	-	-	-
Commodities	40,813	100,129	100,129	44,320	92,766	(7,363)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>232,648</b>	<b>514,376</b>	<b>514,376</b>	<b>249,778</b>	<b>507,128</b>	<b>(7,248)</b>
<b>Net Change in Fund Balance</b>	<b>174,179</b>	<b>(78,859)</b>	<b>(78,859)</b>	<b>49,218</b>	<b>(84,339)</b>	<b>(19,976)</b>
<b>Actual Beginning Fund Balance</b>	<b>229,941</b>	<b>281,782</b>	<b>281,782</b>	<b>281,782</b>	<b>281,782</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 404,120</b>	<b>\$ 202,923</b>	<b>\$ 202,923</b>	<b>\$ 331,000</b>	<b>\$ 197,443</b>	<b>\$ (19,976)</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 2017 is 18.414 mills. On June 8, 2016, the Board of County Commissioners resolved a union impasse and adopted a new contract that will be in place through 2017.

The Fire District's vehicle replacement plan is currently under review from the County Manager's Office.



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

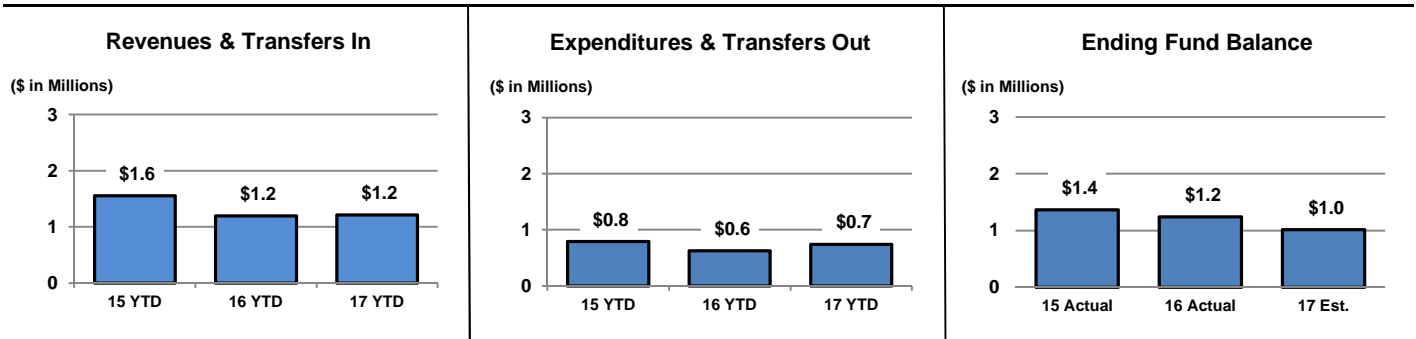
For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 14,705,015	\$ 15,272,633	\$ 15,272,633	\$ 15,280,465	\$ 15,540,360	\$ 267,727
Back Prop. Taxes & Ref. Warrants	152,601	242,960	242,960	156,452	242,960	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	564,574	1,771,141	1,771,141	575,235	1,764,285	(6,857)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	9,291	5,640	5,640	2,195	12,910	7,269
Intergovernmental	-	-	-	-	-	-
Charges for Services	27,365	329,768	329,769	19,998	403,260	73,491
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	825	12,853	12,853	586	13,443	590
Reimbursements	72	7,974	7,974	-	72	(7,902)
Use of Money & Property	-	3,511	3,511	-	23,788	20,277
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>15,459,745</b>	<b>17,646,481</b>	<b>17,646,481</b>	<b>16,034,932</b>	<b>18,001,076</b>	<b>354,596</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 6,496,210	\$ 13,907,846	\$ 13,907,846	\$ 6,739,084	\$ 13,916,163	\$ 8,316
Contractuals	885,374	1,983,417	1,983,417	845,724	1,713,579	(269,838)
Debt Service	278,438	1,112,282	1,112,282	363,749	628,500	(483,782)
Commodities	273,579	781,121	781,121	461,947	744,370	(36,751)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	280,082	280,082	158,694	273,700	(6,382)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>7,933,601</b>	<b>18,064,749</b>	<b>18,064,749</b>	<b>8,569,199</b>	<b>17,276,312</b>	<b>(788,437)</b>
<b>Net Change in Fund Balance</b>	<b>7,526,143</b>	<b>(418,268)</b>	<b>(418,268)</b>	<b>7,465,733</b>	<b>724,765</b>	<b>(433,841)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,247,057</b>	<b>4,023,332</b>	<b>4,023,332</b>	<b>4,023,332</b>	<b>4,023,332</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 10,773,200</b>	<b>\$ 3,605,064</b>	<b>\$ 3,605,064</b>	<b>\$ 11,489,065</b>	<b>\$ 4,748,097</b>	<b>\$ (433,841)</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 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, and those rates were held flat in 2017.



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

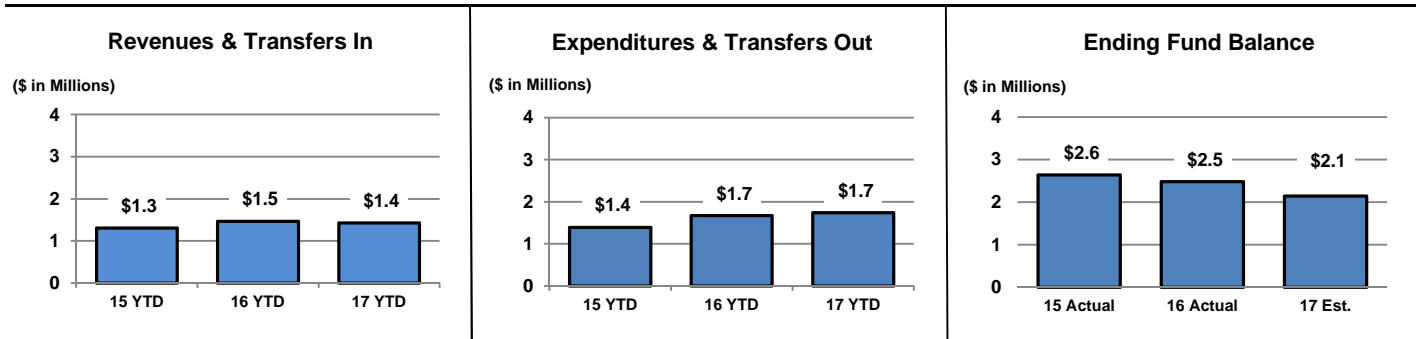
For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	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	641	57,643	57,643	634	57,628	(15)
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,197,864	1,316,426	1,316,426	1,211,243	1,310,443	(5,982)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	175	2,299	2,299	-	77	(2,222)
Reimbursements	-	-	-	221	895	895
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,198,679</b>	<b>1,376,368</b>	<b>1,376,368</b>	<b>1,212,098</b>	<b>1,369,044</b>	<b>(7,324)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 378,090	\$ 872,995	\$ 874,196	\$ 391,923	\$ 795,364	\$ (78,833)
Contractuals	215,048	848,991	847,790	308,284	646,132	(201,658)
Debt Service	-	-	-	-	-	-
Commodities	32,753	68,862	68,862	38,938	69,877	1,015
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,269	80,269	-	80,269	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>625,890</b>	<b>1,871,117</b>	<b>1,871,117</b>	<b>739,146</b>	<b>1,591,642</b>	<b>(279,476)</b>
<b>Net Change in Fund Balance</b>	<b>572,789</b>	<b>(494,750)</b>	<b>(494,750)</b>	<b>472,953</b>	<b>(222,598)</b>	<b>(286,800)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,366,202</b>	<b>1,241,199</b>	<b>1,241,199</b>	<b>1,241,199</b>	<b>1,241,199</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,938,991</b>	<b>\$ 746,449</b>	<b>\$ 746,449</b>	<b>\$ 1,714,152</b>	<b>\$ 1,018,601</b>	<b>\$ (286,800)</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, and in 2015, rates were increased to \$0.60 per line.



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

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

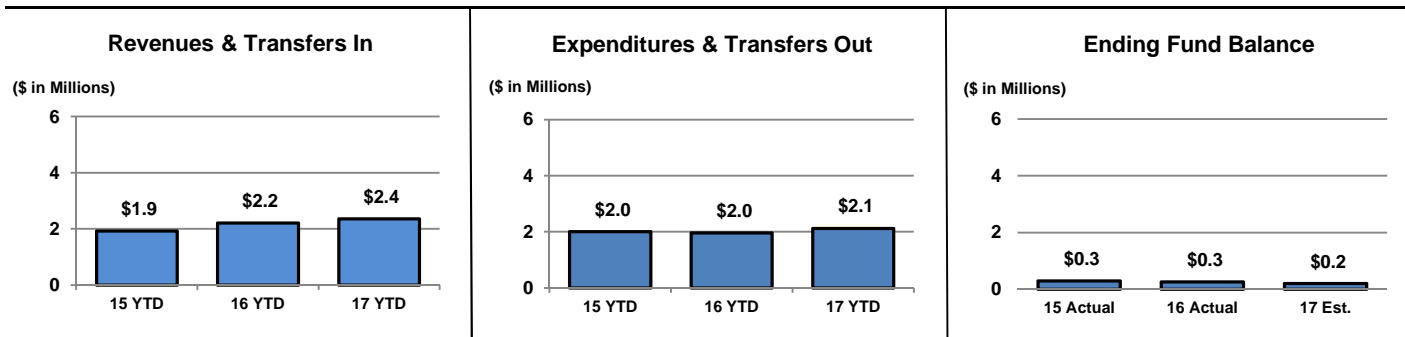
	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	1,463,122	3,228,198	3,228,198	1,430,917	2,947,319	(280,879)
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,796	-	-	-	1,832	1,832
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	1,425	1,425	-	1,255	(170)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,464,919</b>	<b>3,229,623</b>	<b>3,229,623</b>	<b>1,430,917</b>	<b>2,950,407</b>	<b>(279,216)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,648,402	2,547,588	2,547,588	1,729,693	2,599,410	51,822
Debt Service	-	-	-	-	-	-
Commodities	26,227	30,000	30,000	8,051	32,451	2,451
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	652,035	652,035	-	652,035	(0)
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,674,629</b>	<b>3,229,623</b>	<b>3,229,623</b>	<b>1,737,745</b>	<b>3,283,896</b>	<b>54,273</b>
<b>Net Change in Fund Balance</b>	<b>(209,710)</b>	<b>(0)</b>	<b>(0)</b>	<b>(306,828)</b>	<b>(333,489)</b>	<b>(224,943)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,639,407</b>	<b>2,480,178</b>	<b>2,480,178</b>	<b>2,480,178</b>	<b>2,480,178</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,429,697</b>	<b>\$ 2,480,178</b>	<b>\$ 2,480,178</b>	<b>\$ 2,173,350</b>	<b>\$ 2,146,689</b>	<b>\$ (224,943)</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)

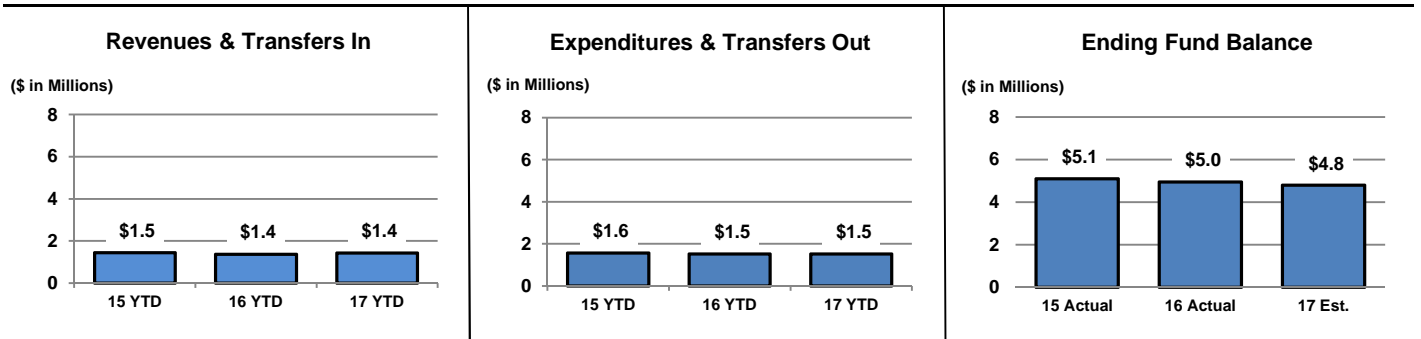
For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	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	32,900	25,000	25,000	32,900	35,526	10,526
Charges for Services	2,171,256	4,265,944	4,265,944	2,327,035	4,930,804	664,860
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,641	1,883	1,883	(118)	2,002	118
Reimbursements	2,622	-	-	189	2,091	2,091
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,209,419</b>	<b>4,292,827</b>	<b>4,292,827</b>	<b>2,360,007</b>	<b>4,970,422</b>	<b>677,595</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,430,139	\$ 3,151,735	\$ 3,151,735	\$ 1,582,441	\$ 3,181,709	\$ 29,974
Contractuals	477,191	1,093,092	1,089,092	514,782	1,056,284	(32,808)
Debt Service	-	-	-	-	-	-
Commodities	49,155	48,000	52,000	25,609	66,615	14,615
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	720,560	720,560
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,956,485</b>	<b>4,292,827</b>	<b>4,292,827</b>	<b>2,122,833</b>	<b>5,025,168</b>	<b>732,341</b>
<b>Net Change in Fund Balance</b>	<b>252,935</b>	<b>0</b>	<b>0</b>	<b>237,174</b>	<b>(54,745)</b>	<b>1,409,936</b>
<b>Actual Beginning Fund Balance</b>	<b>301,863</b>	<b>257,418</b>	<b>257,418</b>	<b>257,418</b>	<b>257,418</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 554,798</b>	<b>\$ 257,418</b>	<b>\$ 257,418</b>	<b>\$ 494,592</b>	<b>\$ 202,673</b>	<b>\$ 1,409,936</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)

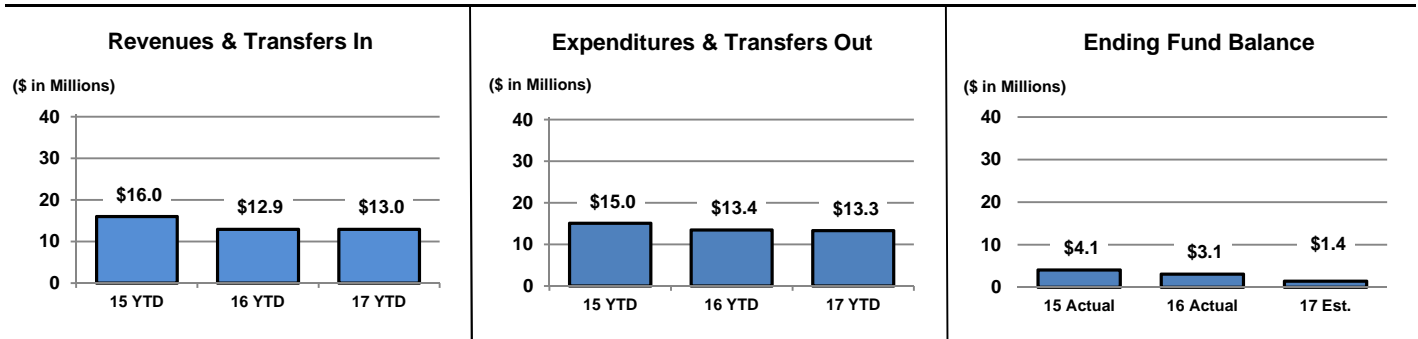
For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,283,637	2,590,258	2,590,258	1,295,129	2,608,954	18,696
Charges for Services	83,521	180,000	180,000	94,260	181,025	1,025
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	43	-	-	18,395	18,395	18,395
Reimbursements	2,071	22,500	22,500	13,638	17,611	(4,889)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,369,272</b>	<b>2,792,758</b>	<b>2,792,758</b>	<b>1,421,422</b>	<b>2,825,986</b>	<b>33,228</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 647,361	\$ 1,524,877	\$ 1,524,877	\$ 640,461	\$ 1,294,739	\$ (230,138)
Contractuals	857,744	2,072,257	2,068,742	844,068	1,654,343	(414,399)
Debt Service	-	-	-	-	-	-
Commodities	10,880	24,700	28,215	37,783	37,832	9,617
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,515,986</b>	<b>3,621,834</b>	<b>3,621,834</b>	<b>1,522,313</b>	<b>2,986,914</b>	<b>(634,920)</b>
<b>Net Change in Fund Balance</b>	<b>(146,714)</b>	<b>(829,076)</b>	<b>(829,076)</b>	<b>(100,891)</b>	<b>(160,929)</b>	<b>(601,692)</b>
<b>Actual Beginning Fund Balance</b>	<b>5,095,133</b>	<b>4,953,270</b>	<b>4,953,270</b>	<b>4,953,270</b>	<b>4,953,270</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,948,419</b>	<b>\$ 4,124,194</b>	<b>\$ 4,124,194</b>	<b>\$ 4,852,379</b>	<b>\$ 4,792,341</b>	<b>\$ (601,692)</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.



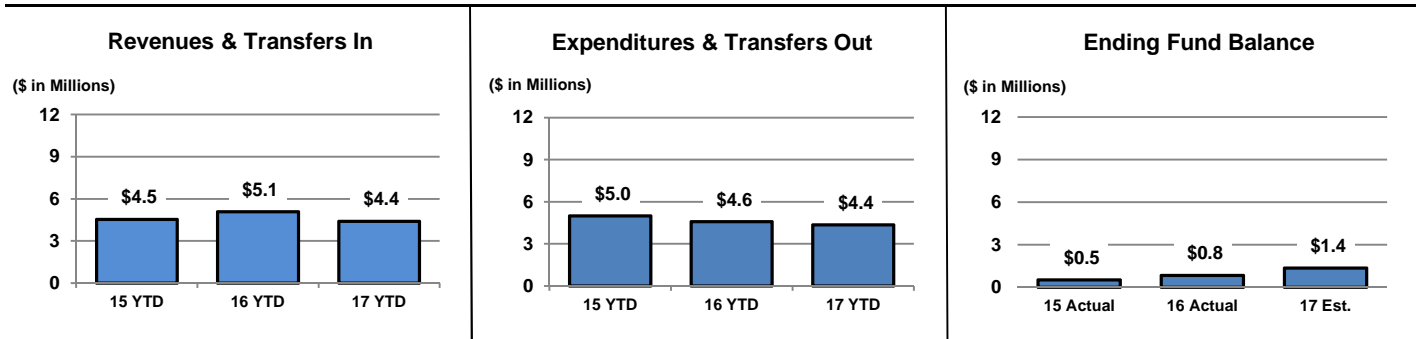
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD		Fiscal Year Estimates As of July 2017	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,411,757	6,670,808	6,670,808	3,779,685	7,491,243	820,435
Charges for Services	9,489,881	27,149,735	27,417,985	9,140,700	18,457,617	(8,960,368)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(72,732)	5,150	5,150	4,191	20,277	15,127
Reimbursements	34,261	367,778	367,778	21,173	52,388	(315,390)
Use of Money & Property	2,981	657	657	3,789	5,482	4,825
Transfers In & Other Proceeds	46,103	60,422	60,422	3,232	60,422	-
<b>Total Revenues &amp; Transfers In</b>	<b>12,912,251</b>	<b>34,254,550</b>	<b>34,522,800</b>	<b>12,952,769</b>	<b>26,087,430</b>	<b>(8,435,370)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 8,795,459	\$ 23,372,699	\$ 23,372,699	\$ 9,111,739	\$ 18,305,122	\$ (5,067,577)
Contractuals	4,537,565	12,323,482	12,344,158	4,054,732	9,188,567	(3,155,591)
Debt Service	-	-	-	-	-	-
Commodities	109,139	442,723	502,708	97,282	256,242	(246,466)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	1,494	4,936	4,951	3,232	4,936	(15)
<b>Total Expenditures &amp; Transfers Out</b>	<b>13,443,657</b>	<b>36,143,840</b>	<b>36,224,516</b>	<b>13,266,985</b>	<b>27,754,868</b>	<b>(8,469,649)</b>
<b>Net Change in Fund Balance</b>	<b>(531,406)</b>	<b>(1,889,290)</b>	<b>(1,701,716)</b>	<b>(314,216)</b>	<b>(1,667,438)</b>	<b>(16,905,019)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,073,505</b>	<b>3,094,062</b>	<b>3,094,062</b>	<b>3,094,062</b>	<b>3,094,062</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,542,099</b>	<b>\$ 1,204,772</b>	<b>\$ 1,392,346</b>	<b>\$ 2,779,846</b>	<b>\$ 1,426,624</b>	<b>\$ (16,905,019)</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.



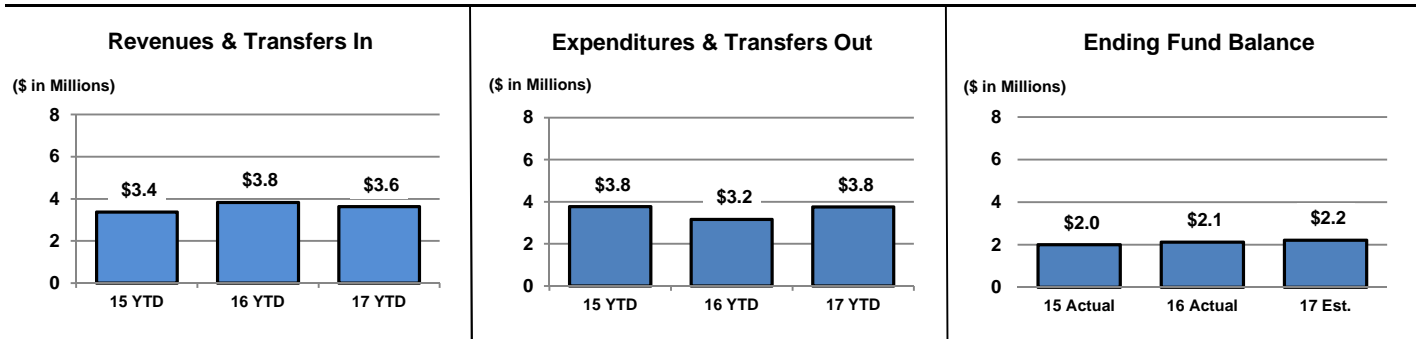
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	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	4,802,934	9,191,148	9,291,148	4,117,481	8,131,521	(1,159,627)
Charges for Services	270,625	682,456	682,456	262,895	531,695	(150,761)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	165	30	30	1,180	1,455	1,425
Reimbursements	10,196	-	-	9,695	18,212	18,212
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	837,078	837,078	-	840,100	3,022
<b>Total Revenues &amp; Transfers In</b>	<b>5,083,920</b>	<b>10,710,712</b>	<b>10,810,712</b>	<b>4,391,250</b>	<b>9,522,983</b>	<b>(1,287,729)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 4,062,802	\$ 9,238,711	\$ 9,338,711	\$ 3,870,816	\$ 7,840,697	\$ (1,498,014)
Contractuals	312,546	1,050,182	1,016,682	362,901	812,844	(203,837)
Debt Service	-	-	-	-	-	-
Commodities	214,016	363,452	396,952	119,778	355,310	(41,642)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>4,589,364</b>	<b>10,652,344</b>	<b>10,752,344</b>	<b>4,353,496</b>	<b>9,008,851</b>	<b>(1,743,493)</b>
<b>Net Change in Fund Balance</b>	<b>494,556</b>	<b>58,368</b>	<b>58,368</b>	<b>37,754</b>	<b>514,132</b>	<b>(3,031,222)</b>
<b>Actual Beginning Fund Balance</b>	<b>534,549</b>	<b>842,636</b>	<b>842,636</b>	<b>842,636</b>	<b>842,636</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,029,105</b>	<b>\$ 901,004</b>	<b>\$ 901,004</b>	<b>\$ 880,390</b>	<b>\$ 1,356,768</b>	<b>\$ (3,031,222)</b>

# Aging Grants

The Division on 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.



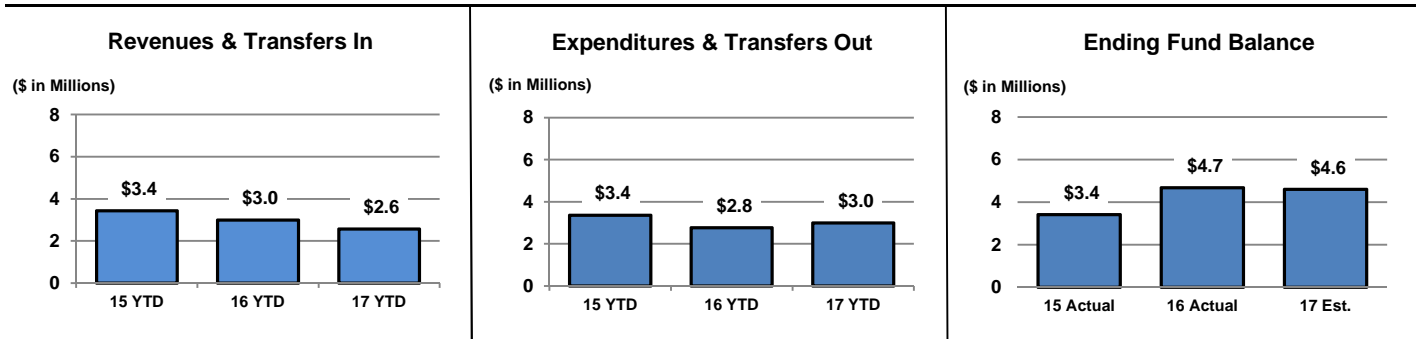
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	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	3,438,506	6,300,980	6,300,980	3,208,926	5,862,937	(438,043)
Charges for Services	23,411	82,619	82,619	21,118	49,045	(33,574)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,162	26,312	26,312	14,709	27,809	1,497
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	360,513	411,363	411,363	381,363	411,363	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,823,592</b>	<b>6,821,274</b>	<b>6,821,274</b>	<b>3,626,116</b>	<b>6,351,154</b>	<b>(470,120)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 864,268	\$ 1,881,250	\$ 1,881,250	\$ 809,424	\$ 1,635,610	\$ (245,641)
Contractuals	2,270,360	5,265,568	5,265,568	2,908,480	4,533,859	(731,709)
Debt Service	-	-	-	-	-	-
Commodities	7,975	38,927	38,927	6,117	13,266	(25,661)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	13,988	64,838	64,838	34,838	64,838	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,156,591</b>	<b>7,250,583</b>	<b>7,250,583</b>	<b>3,758,859</b>	<b>6,247,573</b>	<b>(1,003,010)</b>
<b>Net Change in Fund Balance</b>	<b>667,001</b>	<b>(429,309)</b>	<b>(429,309)</b>	<b>(132,743)</b>	<b>103,581</b>	<b>(1,473,130)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,002,541</b>	<b>2,116,088</b>	<b>2,116,088</b>	<b>2,116,088</b>	<b>2,116,088</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,669,542</b>	<b>\$ 1,686,779</b>	<b>\$ 1,686,779</b>	<b>\$ 1,983,345</b>	<b>\$ 2,219,669</b>	<b>\$ (1,473,130)</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)

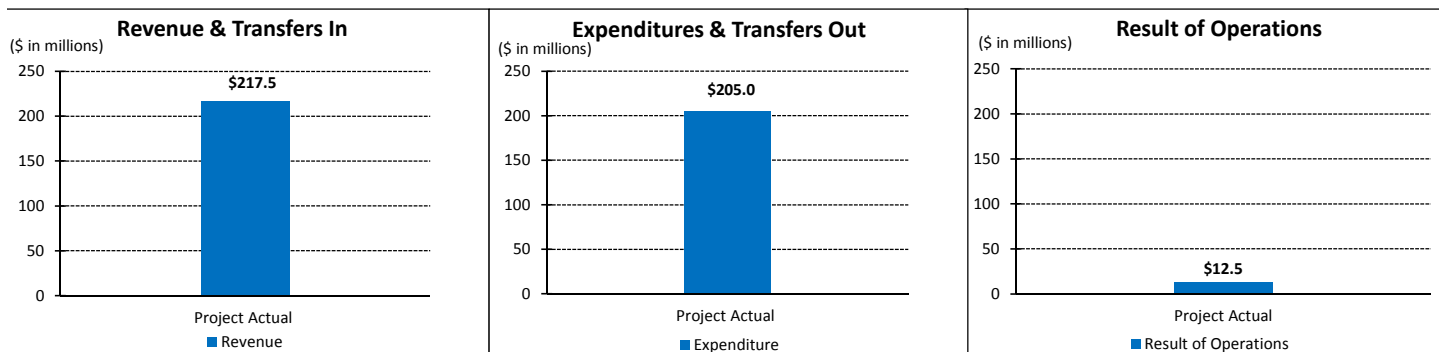
For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD		Fiscal Year Estimates As of July 2017	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	2,676,355	6,452,122	6,452,122	2,401,689	5,147,828	(1,304,295)
Charges for Services	168,824	361,819	361,819	130,823	366,300	4,481
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	83,360	56,060	56,060	4,091	36,932	(19,127)
Reimbursements	61,538	-	-	23,535	137,098	137,098
Use of Money & Property	6	-	-	-	0	0
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,990,083</b>	<b>6,870,001</b>	<b>6,870,001</b>	<b>2,560,137</b>	<b>5,688,158</b>	<b>(1,181,843)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 2,024,091	\$ 5,271,838	\$ 5,254,838	\$ 2,124,004	\$ 4,316,795	\$ (938,043)
Contractuals	588,758	1,368,007	1,356,931	523,410	1,076,877	(280,054)
Debt Service	-	-	-	-	-	-
Commodities	143,854	747,703	775,779	191,432	236,448	(539,331)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	146,000	146,000	146,000	146,000	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,756,702</b>	<b>7,533,548</b>	<b>7,533,548</b>	<b>2,984,846</b>	<b>5,776,120</b>	<b>(1,757,428)</b>
<b>Net Change in Fund Balance</b>	<b>233,381</b>	<b>(663,547)</b>	<b>(663,547)</b>	<b>(424,709)</b>	<b>(87,962)</b>	<b>(2,939,271)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,417,061</b>	<b>4,684,957</b>	<b>4,684,957</b>	<b>4,684,957</b>	<b>4,684,957</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,650,442</b>	<b>\$ 4,021,410</b>	<b>\$ 4,021,410</b>	<b>\$ 4,260,248</b>	<b>\$ 4,596,995</b>	<b>\$ (2,939,271)</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 based on a formula, providing the first \$400,000 of net income to SMG and splitting the remainder 50/50. The information presented below displays financial data for the Arena back to 2005.



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

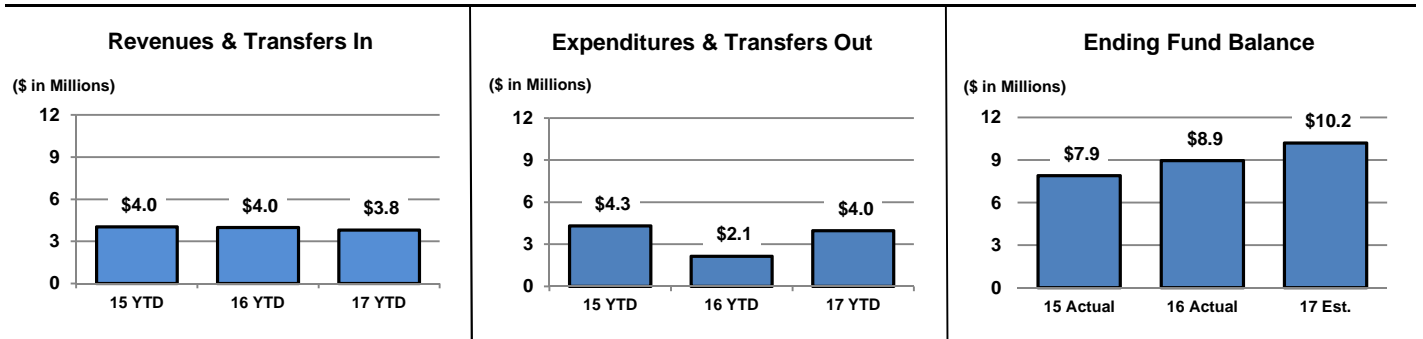
	Total Project				
	Budget		FY '05-FY '16 Amounts	FY 2017 Amounts	Total Amounts
	Original	Revised			
<b>Revenues &amp; transfers in</b>					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	6,859,540	315,134	\$ 7,174,674
Miscellaneous	-	-	403,533	119,538	\$ 523,071
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	1,959,549	1,986,795	\$ 3,946,344
<b>Total revenues &amp; transfers in</b>	<b>184,528,042</b>	<b>205,500,000</b>	<b>217,525,895</b>	<b>2,421,467</b>	<b>219,947,362</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	-	1,986,795	\$ 1,986,795
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	4,212,510	243,000	\$ 4,455,510
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	2,818,783	1,268,623	\$ 4,087,454
<b>Total expenditures &amp; transfers out</b>	<b>184,528,042</b>	<b>211,408,448</b>	<b>205,005,750</b>	<b>3,498,418</b>	<b>208,504,216</b>
<b>Ending fund balance</b>			<b>\$ 12,520,145</b>		<b>\$ 11,443,146</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 parts room, body shop work and ambulance remounts.

In 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 June 30, 2017, with comparative actuals ending June 30, 2016

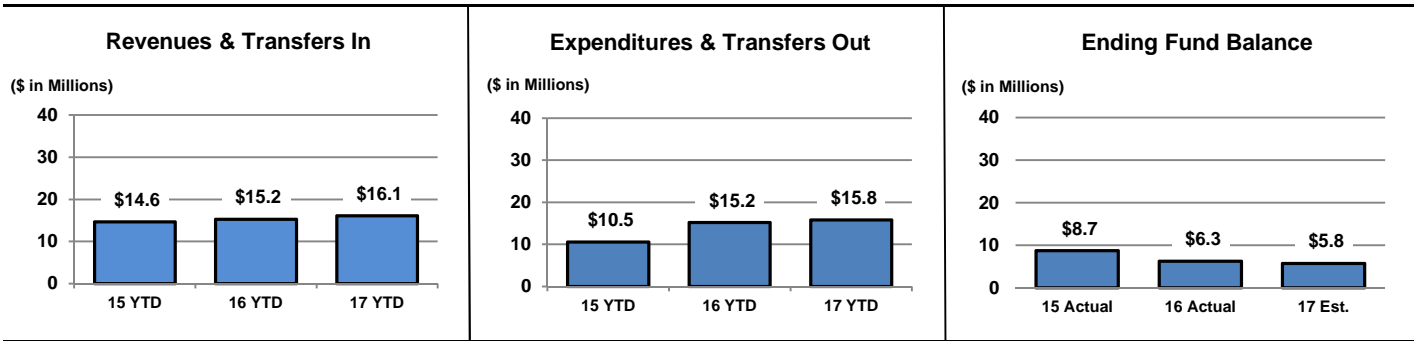
	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,538,806	8,043,610	8,043,610	3,711,535	7,313,983	(729,627)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	425,189	210,673	210,673	81,453	560,453	349,780
Reimbursements	25,088	43,377	43,377	22,285	45,982	2,604
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,989,084</b>	<b>8,297,661</b>	<b>8,297,661</b>	<b>3,815,274</b>	<b>7,920,418</b>	<b>(377,243)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 473,398	\$ 1,056,795	\$ 1,056,795	\$ 483,634	\$ 977,912	\$ (78,884)
Contractuals	277,828	617,665	665,765	364,786	589,596	(76,169)
Debt Service	-	-	-	-	-	-
Commodities	1,185,825	3,400,022	3,421,522	2,040,203	2,589,394	(832,128)
Capital Improvements	-	-	5,400	1,668	5,400	-
Capital Outlay	204,728	5,078,768	5,003,768	1,082,305	2,512,401	(2,491,367)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,141,778</b>	<b>10,153,250</b>	<b>10,153,250</b>	<b>3,972,595</b>	<b>6,674,702</b>	<b>(3,478,548)</b>
<b>Net Change in Fund Balance</b>	<b>1,847,306</b>	<b>(1,855,589)</b>	<b>(1,855,589)</b>	<b>(157,321)</b>	<b>1,245,716</b>	<b>(3,855,790)</b>
<b>Actual Beginning Fund Balance</b>	<b>7,905,029</b>	<b>8,947,893</b>	<b>8,947,893</b>	<b>8,947,893</b>	<b>8,947,893</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 9,752,335</b>	<b>\$ 7,092,304</b>	<b>\$ 7,092,304</b>	<b>\$ 8,790,572</b>	<b>\$ 10,193,609</b>	<b>\$ (3,855,790)</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.



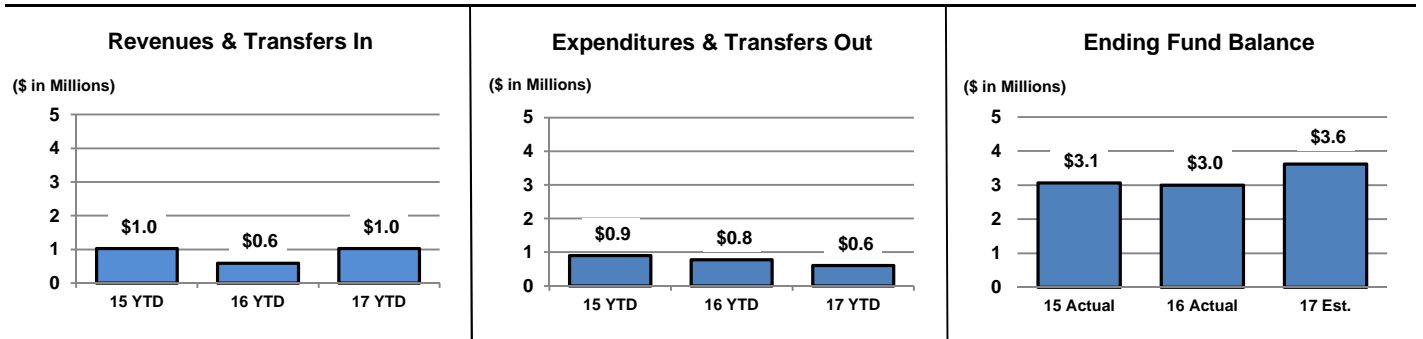
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD	Annual Budgeted Amounts		2017 YTD		
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of July 2017	Variance with Revised Budget Positive/Negative
<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	15,234,160	31,878,337	31,878,337	16,050,202	31,288,772	(589,565)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	10,790	-	-	33,013	73,264	73,264
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	4,760	4,760	-	4,599	(161)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>15,244,950</b>	<b>31,883,097</b>	<b>31,883,097</b>	<b>16,083,215</b>	<b>31,366,636</b>	<b>(516,461)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 98,300	\$ 213,418	\$ 249,974	\$ 149,997	\$ 304,725	\$ 54,751
Contractuals	15,055,131	35,085,064	35,033,057	15,615,820	31,524,148	(3,508,909)
Debt Service	-	-	-	-	-	-
Commodities	300	-	15,451	628	28,211	12,760
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>15,153,732</b>	<b>35,298,481</b>	<b>35,298,481</b>	<b>15,766,444</b>	<b>31,857,084</b>	<b>(3,441,398)</b>
<b>Net Change in Fund Balance</b>	<b>91,218</b>	<b>(3,415,384)</b>	<b>(3,415,384)</b>	<b>316,770</b>	<b>(490,448)</b>	<b>(3,957,859)</b>
<b>Actual Beginning Fund Balance</b>	<b>8,732,241</b>	<b>6,250,325</b>	<b>6,250,325</b>	<b>6,250,325</b>	<b>6,250,325</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 8,823,459</b>	<b>\$ 2,834,941</b>	<b>\$ 2,834,941</b>	<b>\$ 6,567,095</b>	<b>\$ 5,759,877</b>	<b>\$ (3,957,859)</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 claims.



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

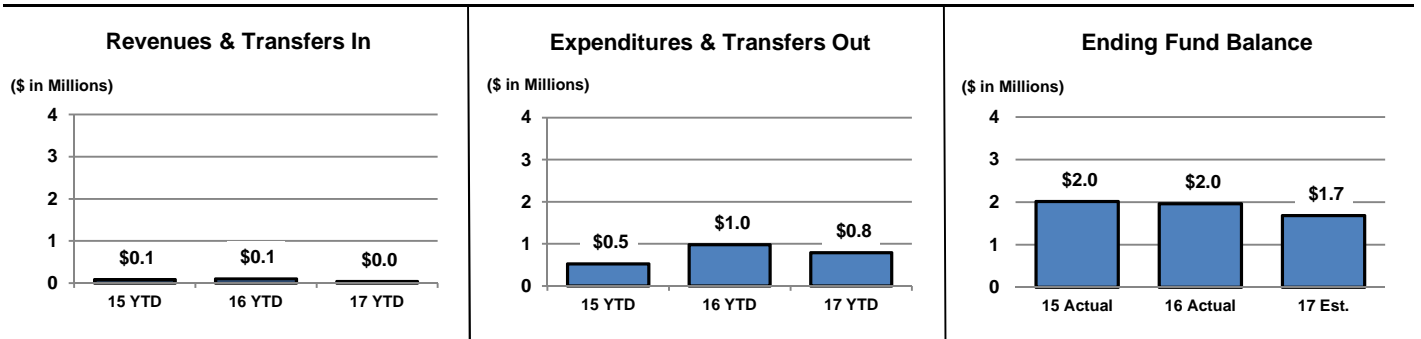
For the month ending June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	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	572,260	2,042,688	2,042,688	1,018,994	2,021,288	(21,400)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	239	-	-	328	1,074	1,074
Reimbursements	18,994	10,369	10,369	10,176	19,176	8,807
Use of Money & Property	-	2,277	2,277	-	2,264	(13)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>591,493</b>	<b>2,055,335</b>	<b>2,055,335</b>	<b>1,029,498</b>	<b>2,043,802</b>	<b>(11,533)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 142,713	\$ 354,737	\$ 354,737	\$ 151,450	\$ 325,743	\$ (28,994)
Contractuals	633,944	1,702,626	1,700,326	451,180	1,096,313	(604,013)
Debt Service	-	-	-	-	-	-
Commodities	-	-	2,300	73	169	(2,131)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>776,657</b>	<b>2,057,363</b>	<b>2,057,363</b>	<b>602,703</b>	<b>1,422,224</b>	<b>(635,139)</b>
<b>Net Change in Fund Balance</b>	<b>(185,164)</b>	<b>(2,028)</b>	<b>(2,028)</b>	<b>426,795</b>	<b>621,577</b>	<b>(646,672)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,064,910</b>	<b>2,997,120</b>	<b>2,997,120</b>	<b>2,997,120</b>	<b>2,997,120</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,879,746</b>	<b>\$ 2,995,092</b>	<b>\$ 2,995,092</b>	<b>\$ 3,423,915</b>	<b>\$ 3,618,697</b>	<b>\$ (646,672)</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 June 30, 2017, with comparative actuals ending June 30, 2016

	2016 YTD		2017 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2017	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	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	874	-	-	18	892	892
Reimbursements	97,813	289,370	289,370	34,428	145,321	(144,049)
Use of Money & Property	-	804	804	-	5,011	4,207
Transfers In & Other Proceeds	-	1,100,000	1,100,000	-	790,351	(309,649)
<b>Total Revenues &amp; Transfers In</b>	<b>98,687</b>	<b>1,390,174</b>	<b>1,390,174</b>	<b>34,445</b>	<b>941,575</b>	<b>(448,599)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 107,766	\$ 226,387	\$ 226,387	\$ 93,512	\$ 196,569	\$ (29,818)
Contractuals	869,048	1,329,390	1,329,390	695,790	1,009,844	(319,546)
Debt Service	-	-	-	-	-	-
Commodities	5,591	15,000	15,000	2,632	12,355	(2,645)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>982,406</b>	<b>1,570,777</b>	<b>1,570,777</b>	<b>791,934</b>	<b>1,218,768</b>	<b>(352,009)</b>
<b>Net Change in Fund Balance</b>	<b>(883,718)</b>	<b>(180,602)</b>	<b>(180,602)</b>	<b>(757,488)</b>	<b>(277,193)</b>	<b>(800,608)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,013,418</b>	<b>1,962,146</b>	<b>1,962,146</b>	<b>1,962,146</b>	<b>1,962,146</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,129,700</b>	<b>\$ 1,781,544</b>	<b>\$ 1,781,544</b>	<b>\$ 1,204,658</b>	<b>\$ 1,684,953</b>	<b>\$ (800,608)</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.

- **2005:** Project budgets currently include \$5.4 million in remaining funding, which is related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2006:** Project budgets include \$300,000 in available funding for one remaining active road project. This project is an agreement with the City of Wichita and does not have a start date.
- **2012:** Active 2012 projects include \$0.2 million in budgeted funding, with \$8,710 remaining for one drainage project that will be finished at the end of 2017.
- **2013:** Active projects in the 2013 CIP include \$3.0 million in project funding, of which \$2.9 million is committed and \$53,733 is available. The final 2013 project is scheduled for completion in the first quarter of 2018.
- **2014:** Active projects remaining in the 2014 CIP includes \$15.3 million in project funding, of which \$9.6 million is committed and \$5.7 million is available. Open projects include one facility and four road and bridge projects.
- **2015:** Project budgets currently include \$5.9 million in project funding, of which \$4.6 million is committed and \$1.3 million is available. The final 2015 projects will be active until January 2021.
- **2016:** The 2016 CIP includes \$6.6 million in project funding, of which \$5.4 million is committed and \$1.3 million is available. Active 2016 projects include construction of a new EMS Southeast Post

and nine open road and bridge projects that include four road projects and five bridge projects.

- **2017:** Budgeted funding for the 2017 CIP totals \$49.7 million, with \$35.5 million committed and \$14.2 million available. Significant current projects include construction of a new EMS Northeast Post, replacement of the rooftop HVAC unit at the Regional Forensic Science Center, and numerous road and bridge projects, including continuation of Phase I of the Interchange at I-235 & US-54.

## Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2005</b>									
<b>Facility</b>									
57011-551	Operations Reserve	Construction	Special LST	-	7,414,045	1,986,795	5,427,250	1,986,795	12/31/2060
	<b>Annual Total</b>			-	<b>7,414,045</b>	<b>1,986,795</b>	<b>5,427,250</b>	<b>1,986,795</b>	
<b>2006</b>									
<b>Roads</b>									
21763-231	R239 13th St N: 119-135th St N	Not Started	LST	300,000	300,000	-	300,000	-	TBD
	<b>Annual Total</b>			<b>300,000</b>	<b>300,000</b>	-	<b>300,000</b>	-	
<b>2012</b>									
<b>Facility</b>									
52985-234	Relocate SCP Volleyball Court	Construction	Cash	35,000	35,000	35,000	-	-	12/31/2017
<b>Drainage</b>									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	145,000	136,290	8,710	5,432	12/31/2017
	<b>Annual Total</b>			<b>35,000</b>	<b>180,000</b>	<b>171,290</b>	<b>8,710</b>	<b>5,432</b>	
<b>2013</b>									
<b>Facility</b>									
17975-234	Update master control adult detention	Construction	Cash	2,022,322	2,837,071	2,797,127	39,944	226,872	12/31/2017
<b>Bridges</b>									
21578-231	B450 W 111th St S (C)	Substantial Completion	LST	49,000	49,000	35,462	13,538	-	12/31/2017
21585-231	B464 Dsgn Off System Fed Fund Bridges -13	Design	LST	100,000	100,000	99,750	250	5,926	03/29/2018
	<b>Annual Total</b>			<b>2,171,322</b>	<b>2,986,071</b>	<b>2,932,338</b>	<b>53,733</b>	<b>232,798</b>	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2014</b>									
<b>Facility</b>									
93961-402	Renovate Ronald Reagan Building	Construction	Bond	13,855,000	14,231,044	8,585,799	5,645,245	149,422	12/31/2017
<b>Roads</b>									
21547-231	R331 Traffic Control Maint & Constructio	Construction	LST	320,000	277,228	277,228	-	-	12/31/2020
21551-231	R299 135th W Diagonal to Ross (Clearwtr)	Completed	LST	500,000	596,514	596,514	-	-	12/31/2016
<b>Bridges</b>									
21541-231	B464 Dsgn Off System Fed Fund Bdriges -14	Design	LST	100,000	151,000	151,000	-	1,561	01/01/2020
21559-231	B454 on 23rd St S btwn 311th & 327th St	Substantial Completion	LST	212,960	12,960	-	12,960	-	12/31/2017
<b>Annual Total</b>				<b>14,987,960</b>	<b>15,268,746</b>	<b>9,610,540</b>	<b>5,658,206</b>	<b>150,983</b>	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2015</b>									
<b>Facility</b>									
91939-234	Replace County Owned Parking Lots - 2015	Construction	Cash	24,721	24,721	24,721	-	-	12/31/2017
93958-234	New Main Tag Office	Completed	Cash	-	2,318,000	2,318,000	-	216,316	12/31/2016
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	257,740	-	257,740	-	TBD
<b>Roads</b>									
21516-231	R330 Aviation Pathway-Derby to Wichita	Construction	LST	1,345,500	645,500	249,833	395,667	-	05/31/2018
21534-231	R326 S Area Pkwy System Prelim Study	Design	LST	500,000	500,000	405,000	95,000	216,756	12/31/2017
<b>Bridges</b>									
21526-231	B482 Redeck Hydraulic btw 69th & 77th N	Design	LST	500,000	299,983	49,983	250,000	16,994	01/01/2021
21528-231	B473 Broadway btw 117th and 125th St N	Design	LST	93,000	79,429	79,429	-	-	01/01/2020
21529-231	B471 53rd St N btw 231st and 247th St W	Design	LST	70,000	70,000	51,200	18,800	30,058	01/01/2021
21531-231	B467 39th St S btw 327th and 343rd St W	Completed	LST	160,000	80,720	80,720	-	1,000	02/06/2017
21532-231	B462 Bike/Ped Bridge/Repairs over WVCFC	Substantial Completion	LST	1,500,000	724,429	654,683	69,746	249,772	08/01/2017
21567-403	B462 Bike/Ped Bridge/Repairs over WVCFC	Substantial Completion	Bond	8,430	570,430	562,000	8,430	491,061	08/01/2017
21568-403	B468 143rd St E btw 63rd and 71st St S	Substantial Completion	Bond	2,070	140,070	101,000	39,070	-	12/31/2017
21570-403	B482 Redeck Hydraulic btw 69th & 77th N	Design	Bond	3,750	203,767	-	203,767	-	01/01/2021
<b>Annual Total</b>				<b>4,465,211</b>	<b>5,914,789</b>	<b>4,576,569</b>	<b>1,338,220</b>	<b>1,221,957</b>	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion		
<b>2016</b>											
<b>Facility</b>											
12001-230	Repair EMS Post 8	Property Acquisition Planning	Cash	210,800	401,884	45,273	356,611	17,872	TBD		
12002-230	Construct New EMS SE Post	Construction	Cash	1,395,829	1,395,829	819,512	576,317	565,129	09/30/2017		
91002-230	Replace Roofs County Owned Buildings-16	Construction	Cash	169,968	169,968	55,957	114,011	37,619	12/31/2017		
<b>Roads</b>											
21511-231	R342 Cold Mix & Gravel Rd Replacement-16	Construction	LST	1,250,000	1,926,837	1,867,706	59,132	255,630	09/01/2017		
21001-230	Roads and Bridges Funds	Construction	Cash	105,000	105,000	105,000	-	-	TBD		
21002-230	R264 Improve Drainage County ROW 2016	Construction	Cash	500,000	500,000	498,495	1,505	67,956	TBD		
21003-230	R338 93rd St. N. from Meridian to Seneca	Completed	Cash	600,000	1,435,426	1,378,337	57,089	453,799	03/15/2017		
<b>Bridges</b>											
21491-231	B499 61st St. N. btw Oliver & Woodlawn	Completed	LST	-	350,000	325,816	24,184	325,816	06/02/2017		
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Design	LST	200,000	164,995	98,750	66,245	23,869	01/01/2022		
21005-230	B472 295th St. W. btw 45th & 53rd St. N.	Design	Cash	40,000	55,000	55,000	-	30,048	01/01/2021		
21006-230	B475 295th St. W. btw 93rd & 101st St. N	Completed	Cash	60,000	60,000	60,000	-	60,000	06/20/2017		
21007-230	B476 95th St. S. btw 151st & 167th St. W	Construction	Cash	60,000	60,000	60,000	-	-	03/29/2018		
<b>Annual Total</b>							<b>4,591,597</b>	<b>6,624,939</b>	<b>5,369,845</b>	<b>1,255,095</b>	<b>1,837,738</b>

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2017</b>									
<b>Facility</b>									
12003-230	Construct New EMS Northeast Post	Not Started	Cash	1,465,799	1,465,799	-	1,465,799	-	TBD
13001-230	Outdoor Warning Device 2017	Property Acquisition Planning	Cash	110,000	110,000	82,619	27,381	50,119	08/31/2017
17001-230	Law Enforcement Training Center	Construction	Cash	5,500,000	5,500,000	298	5,499,702	298	03/31/2018
18001-230	District Attorney Carpeting-Downtown	Not Started	Cash	247,762	247,762	-	247,762	-	TBD
57017-551	Entrance C Remodel (Arena)	Construction	Cash	-	1,986,795	1,646,472	340,323	634,854	12/31/2017
58001-230	NCAT Water Intrusion Repairs	Df/Not Assigned	Cash	-	182,608	8,300	174,308	-	/0/0
62001-230	ADA Compliance (from 2016 on)	Construction	Cash	712,132	712,999	117,936	595,062	44,353	12/31/2018
91004-230	Rooftop HVAC Unit Replacement-RFSC	Design	Cash	361,632	361,632	24,250	337,382	-	12/30/2017
<b>Drainage</b>									
23001-230	D25 WVCFC System Major Maint & Repair	Construction	Cash	500,000	500,000	-	500,000	-	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2017</b>									
<b>Roads</b>									
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Right Of Way Acquisition RW	LST	661,000	325,000	325,000	-	325,000	12/31/2020
21502-231	R264 Improve Drainage County RoW 2017+	Construction	LST	500,000	500,000	278,835	221,165	88,351	TBD
21512-231	R334 Interchange at I-235 & US-54 Phase1	Construction	LST	40,012,823	11,600,000	11,600,000	-	4,000,000	12/31/2018
21513-231	R331 Traffic Control Maint & Const-2016+	Construction	LST	1,100,000	1,100,000	1,022,188	77,812	61,447	TBD
21514-231	R175 Preventive Maintenance-2016+	Construction	LST	19,916,667	20,459,884	18,171,211	2,288,673	1,118,852	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Construction	LST	400,000	350,000	255,948	94,052	162,430	TBD
21539-403	Redmond Estates (SA)	Construction	Cash	-	416,636	416,636	-	43,975	09/01/2017

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2017</b>									
<b>Bridges</b>									
21492-231	B492 103rd St S btw 103rd & 119th St W 17	Not Started	LST	40,000	44,000	-	44,000	-	01/01/2021
21493-231	B488 215th St W btw 13th & 21st St N-17	Not Started	LST	100,000	100,000	-	100,000	-	01/01/2022
21494-231	B485 151st St W over Ninescah-17	Not Started	LST	350,000	287,800	-	287,800	-	01/01/2023
21495-231	B484 95th St S btw Broadway & KTA-17	Not Started	LST	100,000	108,200	-	108,200	-	01/01/2021
21496-231	B476 95th St S btw 151st & 167th St W-17	Construction	LST	900,000	900,000	471,529	428,472	-	03/29/2018
21497-231	B475 295th St W btw 93rd & 101st St N-17	Completed	LST	400,000	400,000	216,115	183,885	216,115	06/20/2017
21500-231	B467 39th St S btw 327th & 343rd St W-17	Construction	LST	1,600,000	1,600,000	696,482	903,518	-	03/30/2018
21503-231	B491 71st St. S. btw Webb&Greenwich-16+	Design	LST	227,005	227,005	127,005	100,000	50,802	01/01/2021
21504-231	B490 143rd St. E. btw Harry&Pawnee-16+	Design	LST	158,000	158,000	58,000	100,000	31,320	01/01/2021
21509-231	B464 Dsgn Off System Fed Fund Bridges-16+	Completed	LST	240,000	-	-	-	-	03/02/2017
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Construction	LST	200,000	100,000	-	100,000	-	TBD
<b>Annual Total</b>				<b>75,802,820</b>	<b>49,744,120</b>	<b>35,518,824</b>	<b>14,225,296</b>	<b>6,827,916</b>	
<b>Total All Years</b>				<b>102,353,910</b>	<b>88,432,710</b>	<b>60,166,201</b>	<b>28,266,509</b>	<b>12,263,619</b>	

<b>Fund</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 YTD</b>
<b>Summary Total by Fund</b>						
	Sales Tx Road/Bridge	74,105,955	44,588,484	38,245,385	6,343,100	7,181,699
	Sales Tx Road/Bridge	500,000	1,201,600	1,201,600	-	-
	Bldg & Equipment	14,112,740	14,488,784	8,585,799	5,902,985	149,422
	Bldg & Equipment	1,072,885	39,145,166	39,109,515	35,652	-
	Str Bdge & Oth Const	14,250	914,267	663,000	251,267	491,061
	Str Bdge & Oth Const	-	416,636	416,636	-	43,975
	Arena Construction	-	1,986,795	1,646,472	340,323	634,854
	Arena Construction	-	7,414,045	1,986,795	5,427,250	1,986,795
	Capital Improvements	14,120,965	18,623,699	8,622,114	10,001,584	1,775,813
	Capital Improvements	37,784	2,123,837	2,123,837	-	-
	<b>Total All Funds</b>	<b>\$103,964,579</b>	<b>\$130,903,313</b>	<b>\$102,601,152</b>	<b>\$28,302,161</b>	<b>\$12,263,619</b>
<b>Summary Total by Project Type</b>						
	Bridges	7,974,215	7,323,388	4,260,523	3,062,865	1,534,341
	Drainage	500,000	645,000	136,290	508,710	5,432
	Facility	27,479,374	80,921,900	59,781,410	21,140,491	3,929,650
	Roads	68,010,990	42,013,025	38,422,930	3,590,095	6,794,195
	<b>Total All Project Types</b>	<b>\$103,964,579</b>	<b>\$130,903,313</b>	<b>\$102,601,152</b>	<b>\$28,302,161</b>	<b>\$12,263,619</b>

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# Fund Statements

## Government-Wide Financial Statements

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

Highlights of the government-wide financial statements as of and for the period ending June 30, 2017 are as follows:

- Total assets of the County exceeded liabilities by \$580.9 million, representing net position. Of this amount, \$17.3 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 (81.3%) 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 \$91.4 million, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program revenues under expenses is offset by general revenues and transfers of \$169.7 million, resulting in a \$76.0 million, or 15.1%, 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 64-79 of this report.

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

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

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending June 30, 2017 are as follows:

- Fund balances for the governmental funds totaled \$252.5 million, an increase of \$73.6 million since

the end of 2016. The following table depicts the financial position at June 30 and shows how fund balances changed in the major and other governmental funds:

<b>Governmental Fund</b>	<b>June 30, 2017 Fund Balance</b>	<b>Change in Fund Balance</b>
General	\$ 114,631,424	\$ 51,623,305
Fed/State Assistance	22,370,849	(746,900)
Public Building Commission	3,605,046	(6,113,562)
Debt Service	14,625,866	11,354,505
Debt Proceeds	32,744,188	(801,644)
Other	64,490,623	18,298,930
<b>Totals</b>	<b>\$ 252,467,996</b>	<b>\$ 73,614,634</b>

- Governmental funds revenues were \$229.9 million for the period ending June 30, 2017, an increase of \$5.8 million compared to 2016. Property tax revenue was up \$4.5 million from the same time period last year. Licenses and permits revenues increased \$5.5 million. Charges for services decreased \$1.3 million from 2016 to 2017. Investment income was up \$0.5 million for 2017.
- Governmental funds expenditures were \$156.3 million as of June 30, 2017, a decrease of \$6.3 million from the same period last year. Capital outlay expenditures were up \$5.4 million from last year. Economic development expenditures were down \$12.6 million and public safety expenditures increased \$0.9 million from last year. Debt service expenses decreased \$0.1 million from last year. General government expenditures increased \$1.7 million from 2016 to 2017.
- The unrestricted fund balances of the governmental funds totaled \$127.6 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 \$3.6 million, a decrease of \$6.1 million since the end of 2016. The PBC fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- Fund balance of the Debt Service Fund totaled \$14.6 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is

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

- The fund balance of the Debt Proceeds Fund totaled \$32.7 million, a decrease of \$0.8 million since the end of 2016.
- Net position of the Arena Fund (the County’s only Enterprise Fund) totaled nearly \$158.4 million at June 30. It is important to note that net position totaling \$152.0 million are currently restricted since they represent capital assets (\$146.9 million) and restrictions for capital improvements and operations (\$5.1 million). The \$5.1 million net position restriction for capital improvements and operations of the Arena Fund represents revenues that are limited to the funding of INTRUST Bank Arena.
- Net position of the Internal Service Funds totaled \$36.2 million. Of this amount, \$14.1 million is invested in capital assets and \$22.1 million represents unrestricted net position.



**SEDGWICK COUNTY, KANSAS**

**Statement of Net Position**

**June 30, 2017**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash, including investments	\$ 237,268,615	\$ 6,164,557	\$ 243,433,172
Receivables, net	108,181,918	175,000	108,356,918
Due from other agencies	36,741	-	36,741
Inventories, at cost	737,438	-	737,438
Prepaid items	2,408,625	-	2,408,625
Restricted assets:			
Cash, including investments	30,542,142	5,103,591	35,645,733
Capital assets:			
Land and construction in progress	54,209,091	14,190,037	68,399,128
Other capital assets, net of depreciation	388,962,479	132,725,458	521,687,937
<b>Total assets</b>	<b>822,347,049</b>	<b>158,358,643</b>	<b>980,705,692</b>
<b>Deferred Outflows of Resources</b>			
Deferred refunding	385,714	-	385,714
Deferred outflows-pensions	31,128,715	-	31,128,715
<b>Total deferred outflows of resources</b>	<b>31,514,429</b>	<b>-</b>	<b>31,514,429</b>
<b>Liabilities</b>			
Accounts payable and other current liabilities	1,733,094	-	1,733,094
Accrued interest payable	3,171,456	-	3,171,456
Due to other entities	393,374	-	393,374
Unearned revenue	44,417,108	-	44,417,108
Noncurrent liabilities:			
Due within one year	21,865,475	-	21,865,475
Due in more than one year	350,549,874	-	350,549,874
<b>Total liabilities</b>	<b>422,130,381</b>	<b>-</b>	<b>422,130,381</b>
<b>Deferred Inflows of Resources</b>			
Deferred property tax receivable	2,247,405	-	2,247,405
Deferred inflows-pensions	6,917,625	-	6,917,625
<b>Total deferred inflows of resources</b>	<b>9,165,030</b>	<b>-</b>	<b>9,165,030</b>
<b>Net Position</b>			
Net investment in capital assets	325,613,520	-	325,613,520
Invested in capital assets	-	146,915,495	146,915,495
Restricted for:			
Capital improvements	14,332,994	-	14,332,994
Capital improvements and operations	-	5,103,591	5,103,591
Debt service	16,873,545	-	16,873,545
Federal/State assistance	14,812,365	-	14,812,365
Economic development	6,984,794	-	6,984,794
Equipment and technology improvements	1,224,735	-	1,224,735
Fire protection	11,846,809	-	11,846,809
Court operations	3,264,395	-	3,264,395
Other purposes	16,654,425	-	16,654,425
Unrestricted	10,958,485	6,339,557	17,298,042
<b>Total net position</b>	<b>\$ 422,566,067</b>	<b>\$ 158,358,643</b>	<b>\$ 580,924,710</b>

# SEDGWICK COUNTY, KANSAS

## Statement of Activities

For the Six Months Ended June 30, 2017

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 23,927,265	\$ 12,859,157	\$ 75,178	\$ -
Public safety	70,038,565	11,970,524	6,956,506	-
Public works	15,873,848	1,304,094	2,869,945	3,256,665
Health and welfare	25,445,423	9,799,591	10,039,155	-
Culture and recreation	5,693,862	255,671	-	-
Economic development	6,637,322	113,775	450,471	-
Interest on long-term debt	3,727,038	-	-	-
Total governmental activities	<u>151,343,323</u>	<u>36,302,812</u>	<u>20,391,255</u>	<u>3,256,665</u>
Business-type activities:				
Arena	2,743,943	434,672	-	-
Total business-type activities	<u>2,743,943</u>	<u>434,672</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 154,087,266</u>	<u>\$ 36,737,484</u>	<u>\$ 20,391,255</u>	<u>\$ 3,256,665</u>

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

Total general revenue

Change in net position

Net position, beginning of year

Net position, end of period

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (10,992,930)	\$ -	\$ (10,992,930)
(51,111,535)	-	(51,111,535)
(8,443,144)	-	(8,443,144)
(5,606,677)	-	(5,606,677)
(5,438,191)	-	(5,438,191)
(6,073,076)	-	(6,073,076)
(3,727,038)	-	(3,727,038)
<u>(91,392,591)</u>	<u>-</u>	<u>(91,392,591)</u>
-	(2,309,271)	(2,309,271)
-	<u>(2,309,271)</u>	<u>(2,309,271)</u>
\$ (91,392,591)	\$ (2,309,271)	\$ (93,701,862)
149,954,597	-	149,954,597
13,707,928	-	13,707,928
1,616,750	-	1,616,750
4,426,870	-	4,426,870
-	-	-
<u>169,706,145</u>	<u>-</u>	<u>169,706,145</u>
78,313,554	(2,309,271)	76,004,283
<u>344,252,513</u>	<u>160,667,914</u>	<u>504,920,427</u>
<u>\$ 422,566,067</u>	<u>\$ 158,358,643</u>	<u>\$ 580,924,710</u>

**SEDGWICK COUNTY, KANSAS**

**Balance Sheet  
Governmental Funds  
June 30, 2017**

*(with comparative totals for June 30, 2016)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
<b>Assets:</b>			
Cash, including investments	\$ 103,750,187	\$ 21,771,323	\$ 18,183
Restricted investment	-	-	3,586,863
Advance receivable	5,522,381	-	-
Due from other funds	-	-	-
Due from other agencies	10,320	-	-
Accounts receivable	373,286	1,041,387	-
Property tax receivable	1,733,887	-	-
Sales tax receivable	2,314,863	-	-
Interest receivable	551,430	-	-
Prepaid items	2,408,625	-	-
Lease receivable	936,044	-	91,158,611
Notes receivable	-	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	112,861	-
<b>Total assets</b>	<b>\$ 117,601,023</b>	<b>\$ 22,925,571</b>	<b>\$ 94,763,657</b>
<b>Liabilities:</b>			
Accounts payable	\$ 848,262	\$ 554,650	\$ -
Due to other entities	387,450	72	-
Unearned revenue	-	-	-
Due to other funds	-	-	-
Advance payable	-	-	-
<b>Total liabilities</b>	<b>1,235,712</b>	<b>554,722</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax receivable	1,733,887	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	91,158,611
Deferred notes receivable	-	-	-
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<b>1,733,887</b>	<b>-</b>	<b>91,158,611</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	-	112,861	-
Advance receivable	5,522,381	-	-
Lease receivable	936,044	-	-
Prepaid items	2,408,625	-	-
<b>Restricted:</b>			
General Government	-	-	-
Debt Service	-	-	18,183
Public Safety	-	2,400,905	-
Public Works	-	-	-
Health and Welfare	-	12,203,231	-
Culture and Recreation	-	-	-
Economic Development	-	4,267,984	3,586,863
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	-	-	-
Capital Outlay	-	-	-
Health and Welfare	-	741,876	-
<b>Assigned:</b>			
General Government	4,279,577	-	-
Public Safety	-	877,759	-
Public Works	-	-	-
Health and Welfare	-	1,766,233	-
Capital Outlay	-	-	-
Unassigned	101,484,797	-	-
<b>Total fund balance</b>	<b>114,631,424</b>	<b>22,370,849</b>	<b>3,605,046</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 117,601,023</b>	<b>\$ 22,925,571</b>	<b>\$ 94,763,657</b>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2017	2016
\$ 14,625,866	\$ 5,773,348	\$ 66,239,073	\$ 212,177,980	\$ 212,145,853
-	26,955,279	-	30,542,142	60,012,609
-	-	-	5,522,381	5,741,029
-	15,561	-	15,561	1,353,269
-	-	26,421	36,741	246,718
-	-	1,866,581	3,281,254	3,251,368
198,533	-	314,985	2,247,405	1,985,300
-	-	2,314,864	4,629,727	5,018,823
-	-	-	551,430	673,783
-	-	-	2,408,625	2,488,609
-	-	-	92,094,655	936,044
-	-	-	-	36,678,425
3,664,639	-	-	3,664,639	4,154,401
1,710,523	-	-	1,710,523	1,850,937
-	-	471,082	583,943	569,695
<u>\$ 20,199,561</u>	<u>\$ 32,744,188</u>	<u>\$ 71,233,006</u>	<u>\$ 359,467,006</u>	<u>\$ 337,106,863</u>
\$ -	\$ -	\$ 306,407	\$ 1,709,319	\$ 2,082,445
-	-	5,852	393,374	-
-	-	-	-	10,721,733
-	-	15,561	15,561	1,353,269
-	-	5,522,381	5,522,381	5,741,029
-	-	5,850,201	7,640,635	19,898,476
198,533	-	314,985	2,247,405	1,985,300
-	-	577,197	577,197	2,618,592
-	-	-	91,158,611	-
-	-	-	-	25,956,692
5,375,162	-	-	5,375,162	6,005,338
5,573,695	-	892,182	99,358,375	36,565,922
-	-	471,082	583,943	569,695
-	-	-	5,522,381	5,741,029
-	-	-	936,044	936,044
-	-	-	2,408,625	2,488,609
-	-	2,347,560	2,347,560	1,946,102
14,625,866	26,955,279	25,790	41,625,118	51,105,135
-	-	17,850,574	20,251,479	19,316,360
-	-	5,851,169	5,851,169	6,268,069
-	-	3,374,996	15,578,227	13,066,007
-	-	63,207	63,207	37,056
-	-	3,031,776	10,886,623	30,902,434
-	5,788,909	12,980,702	18,769,611	25,422,057
-	-	1,452,544	1,452,544	4,794,368
-	-	12,379,218	12,379,218	8,556,046
-	-	-	741,876	360,513
-	-	-	4,279,577	4,257,365
-	-	40,931	918,690	869,005
-	-	491,585	491,585	337,420
-	-	-	1,766,233	4,638,138
-	-	4,129,489	4,129,489	8,029,366
-	-	-	101,484,797	91,001,647
14,625,866	32,744,188	64,490,623	252,467,996	280,642,465
<u>\$ 20,199,561</u>	<u>\$ 32,744,188</u>	<u>\$ 71,233,006</u>	<u>\$ 359,467,006</u>	<u>\$ 337,106,863</u>

**SEDGWICK COUNTY, KANSAS**

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

**For the Six Months Ended June 30, 2017**

*(with comparative totals for the six months ended June 30, 2016)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
<b>Revenues</b>			
Property taxes	\$ 103,777,571	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	7,652,747	-	-
Special assessments	-	-	-
Other taxes	148,158	10,475	-
Intergovernmental	331,474	14,695,207	-
Charges for services	7,092,653	9,780,418	120,000
Uses of money and property	3,230,749	6,613	1,024,936
Fines and forfeits	62,292	-	-
Licenses and permits	5,496,122	27,668	-
Other	1,959,420	157,837	-
<b>Total revenues</b>	<u>129,751,186</u>	<u>24,678,218</u>	<u>1,144,936</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	17,882,456	-	-
Public safety	42,754,127	5,072,620	-
Public works	653,050	-	-
Health and welfare	4,033,589	20,118,565	-
Cultural and recreation	4,351,239	-	-
Economic development	1,690,659	580,458	4,815,587
<b>Debt service:</b>			
Principal	-	-	1,440,000
Interest and fiscal charges	-	-	1,002,911
Debt issuance costs	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>71,365,120</u>	<u>25,771,643</u>	<u>7,258,498</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>58,386,066</u>	<u>(1,093,425)</u>	<u>(6,113,562)</u>
<b>Other financing sources (uses)</b>			
Transfers from other funds	11,780	533,676	-
Transfers to other funds	(6,774,541)	(187,151)	-
<b>Total other financing sources (uses)</b>	<u>(6,762,761)</u>	<u>346,525</u>	<u>-</u>
<b>Net change in fund balance</b>	51,623,305	(746,900)	(6,113,562)
<b>Fund balances, beginning of year</b>	<u>63,008,119</u>	<u>23,117,749</u>	<u>9,718,608</u>
<b>Fund balances, end of period</b>	<u>\$ 114,631,424</u>	<u>\$ 22,370,849</u>	<u>\$ 3,605,046</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2017	2016
\$ 11,910,004	\$ -	\$ 34,267,022	\$ 149,954,597	\$ 145,492,909
-	-	1,430,917	1,430,917	1,463,122
-	-	6,055,181	13,707,928	14,244,641
597,235	-	-	597,235	792,329
-	-	27,200	185,833	172,868
75,178	-	7,997,591	23,099,450	21,843,455
311,875	-	11,363,952	28,668,898	29,972,704
-	161,092	3,480	4,426,870	3,960,550
-	-	-	62,292	110,318
-	-	10,429	5,534,219	52,968
-	-	159,066	2,276,323	5,996,574
<u>12,894,292</u>	<u>161,092</u>	<u>61,314,838</u>	<u>229,944,562</u>	<u>224,102,438</u>
-	-	2,431,172	20,313,628	18,606,313
-	-	20,740,255	68,567,002	67,644,814
-	-	5,585,280	6,238,330	6,165,989
-	-	2,482,136	26,634,290	27,104,510
-	-	1,981	4,353,220	5,552,121
-	-	3,816,583	10,903,287	23,541,249
-	-	343,883	1,783,883	1,627,568
2,338,570	471,675	19,867	3,833,023	4,072,788
-	-	-	-	600
-	-	13,703,265	13,703,265	8,330,745
<u>2,338,570</u>	<u>471,675</u>	<u>49,124,422</u>	<u>156,329,928</u>	<u>162,646,697</u>
<u>10,555,722</u>	<u>(310,583)</u>	<u>12,190,416</u>	<u>73,614,634</u>	<u>61,455,741</u>
798,783	-	10,194,584	11,538,823	11,346,929
-	(491,061)	(4,086,070)	(11,538,823)	(11,346,929)
<u>798,783</u>	<u>(491,061)</u>	<u>6,108,514</u>	<u>-</u>	<u>391,192</u>
11,354,505	(801,644)	18,298,930	73,614,634	61,846,933
<u>3,271,361</u>	<u>33,545,832</u>	<u>46,191,693</u>	<u>178,853,362</u>	<u>218,795,532</u>
<u>\$ 14,625,866</u>	<u>\$ 32,744,188</u>	<u>\$ 64,490,623</u>	<u>\$ 252,467,996</u>	<u>\$ 280,642,465</u>

# SEDGWICK COUNTY, KANSAS

## Statement of Net Position Proprietary Funds June 30, 2017

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b>Assets</b>		
<b>Current assets:</b>		
Cash, including investments	\$ 6,164,557	\$ 25,090,635
Accounts receivable	175,000	2,285
Inventories, at cost	-	153,495
<b>Restricted assets:</b>		
Cash, including investments	5,103,591	-
<b>Total current assets</b>	<b>11,443,148</b>	<b>25,246,415</b>
<b>Noncurrent assets:</b>		
<b>Capital assets:</b>		
Land	13,038,358	40,580
Buildings and improvements	163,470,698	8,319,354
Machinery and equipment	6,610,580	32,496,926
Construction in progress	1,151,679	-
Less accumulated depreciation	(37,355,820)	(26,735,279)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>146,915,495</b>	<b>14,121,581</b>
<b>Total assets</b>	<b>\$ 158,358,643</b>	<b>\$ 39,367,996</b>
<b>Liabilities</b>		
<b>Current liabilities:</b>		
Accounts payable	\$ -	\$ 23,775
Estimated claims costs payable	-	2,806,100
<b>Total current liabilities</b>	<b>-</b>	<b>2,829,875</b>
<b>Noncurrent liabilities:</b>		
Estimated claims costs payable	-	325,400
<b>Total liabilities</b>	<b>-</b>	<b>3,155,275</b>
<b>Net position</b>		
Investment in capital assets	146,915,495	14,121,581
Restricted for capital improvements and operations	5,103,591	-
Unrestricted	6,339,557	22,091,140
<b>Total net position</b>	<b>158,358,643</b>	<b>36,212,721</b>
<b>Total liabilities and net position</b>	<b>\$ 158,358,643</b>	<b>\$ 39,367,996</b>



**SEDGWICK COUNTY, KANSAS**

*Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds  
For the Six Months Ended June 30, 2017*

	<u>Business-type Activity - Enterprise Fund Arena Fund</u>	<u>Governmental Activities - Internal Service Funds</u>
<b>Operating revenues:</b>		
Charges for services	\$ 315,134	\$ 20,780,731
Other revenue	119,538	100,267
<b>Total operating revenues</b>	<u>434,672</u>	<u>20,880,998</u>
<b>Operating expenses:</b>		
Salaries and benefits	-	841,624
Contractual services	243,000	1,036,687
Utilities	-	41,425
Supplies and fuel	-	1,246,361
Administrative charges	-	86,730
Depreciation expense	2,228,862	1,425,236
Claims expense	-	15,363,359
Other expense	272,081	1,668
<b>Total operating expenses</b>	<u>2,743,943</u>	<u>20,043,090</u>
<b>Operating income (loss)</b>	<u>(2,309,271)</u>	<u>837,908</u>
<b>Nonoperating revenues:</b>		
Gain (loss) on sale of assets	-	81,434
<b>Total nonoperating revenues</b>	<u>-</u>	<u>81,434</u>
<b>Income (loss) before transfers</b>	(2,309,271)	919,342
<b>Transfers:</b>		
Transfers from other funds	-	-
Transfers to other funds	-	-
<b>Change in net position</b>	(2,309,271)	919,342
<b>Net position, beginning of year</b>	<u>160,667,914</u>	<u>35,293,379</u>
<b>Net position, end of period</b>	<u>\$ 158,358,643</u>	<u>\$ 36,212,721</u>

**SEDGWICK COUNTY, KANSAS**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2017**

*(with comparative totals for June 30, 2016)*

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2017	2016
<b>Assets</b>					
Cash, including investments	\$ 33,439,178	\$ 25,790	\$ 32,774,105	\$ 66,239,073	\$ 73,598,792
Due from other agencies	-	-	26,421	26,421	236,398
Accounts receivable	1,866,581	-	-	1,866,581	1,672,795
Property tax receivable	314,985	-	-	314,985	324,933
Sales tax receivable	-	-	2,314,864	2,314,864	2,509,412
Inventories, at cost	471,082	-	-	471,082	468,695
<b>Total assets</b>	<b>\$ 36,091,826</b>	<b>\$ 25,790</b>	<b>\$ 35,115,390</b>	<b>\$ 71,233,006</b>	<b>\$ 78,811,025</b>
<b>Liabilities:</b>					
Accounts payable	\$ 218,368	\$ -	\$ 88,039	\$ 306,407	\$ 743,835
Due to other entities	5,852	-	-	5,852	-
Due to other funds	-	-	15,561	15,561	1,353,269
Advance payable	-	-	5,522,381	5,522,381	5,741,029
<b>Total liabilities</b>	<b>224,220</b>	<b>-</b>	<b>5,625,981</b>	<b>5,850,201</b>	<b>7,838,133</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax receivable	314,985	-	-	314,985	324,933
Unavailable revenue - accounts receivable	577,197	-	-	577,197	1,909,193
<b>Total deferred inflows of resources</b>	<b>892,182</b>	<b>-</b>	<b>-</b>	<b>892,182</b>	<b>2,234,126</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	471,082	-	-	471,082	468,695
<b>Restricted:</b>					
General Government	2,347,560	-	-	2,347,560	1,946,102
Debt Service	-	25,790	-	25,790	25,790
Public Safety	17,850,574	-	-	17,850,574	16,786,938
Public Works	5,851,169	-	-	5,851,169	6,268,069
Health and Welfare	3,374,996	-	-	3,374,996	3,112,441
Culture and Recreation	63,207	-	-	63,207	37,056
Economic Development	3,031,776	-	-	3,031,776	2,763,695
Capital Outlay	-	-	12,980,702	12,980,702	17,255,351
<b>Committed:</b>					
Public Safety	1,452,544	-	-	1,452,544	4,547,608
Capital Outlay	-	-	12,379,218	12,379,218	8,556,046
<b>Assigned:</b>					
Public Works	491,585	-	-	491,585	337,420
Public Safety	40,931	-	-	40,931	30,202
Capital Outlay	-	-	4,129,489	4,129,489	8,029,366
Unassigned	-	-	-	-	(1,426,013)
<b>Total fund balance</b>	<b>34,975,424</b>	<b>25,790</b>	<b>29,489,409</b>	<b>64,490,623</b>	<b>68,738,766</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 36,091,826</b>	<b>\$ 25,790</b>	<b>\$ 35,115,390</b>	<b>\$ 71,233,006</b>	<b>\$ 78,811,025</b>

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**SEDGWICK COUNTY, KANSAS**

**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**June 30, 2017**  
*(with comparative totals for June 30, 2016)*

	Wichita State		Emergency	Aging
	University	Comprehensive	Medical	Services
	Program	Community Care	Services	Services
	Development			
<b>Assets</b>				
Cash, including investments	\$ 3,031,776	\$ 2,024,692	\$ 312,552	\$ 1,345,897
Due from other agencies	-	-	-	-
Accounts receivable	-	-	1,860,569	-
Property tax receivable	121,991	43,610	21,729	38,218
Inventories, at cost	-	-	471,082	-
<b>Total assets</b>	<u>\$ 3,153,767</u>	<u>\$ 2,068,302</u>	<u>\$ 2,665,932</u>	<u>\$ 1,384,115</u>
<b>Liabilities:</b>				
Accounts payable	-	8,120	102,449	5,302
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>8,120</u>	<u>102,449</u>	<u>5,302</u>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax receivable	121,991	43,610	21,729	38,218
Unavailable revenue - accounts receivable	-	-	577,197	-
<b>Total deferred inflows of resources</b>	<u>121,991</u>	<u>43,610</u>	<u>598,926</u>	<u>38,218</u>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	-	-	471,082	-
<b>Restricted:</b>				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	2,016,572	-	1,340,595
Culture and Recreation	-	-	-	-
Economic Development	3,031,776	-	-	-
<b>Committed:</b>				
Public Safety	-	-	1,452,544	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	40,931	-
<b>Total fund balance</b>	<u>3,031,776</u>	<u>2,016,572</u>	<u>1,964,557</u>	<u>1,340,595</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 3,153,767</u>	<u>\$ 2,068,302</u>	<u>\$ 2,665,932</u>	<u>\$ 1,384,115</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>
\$ 4,261,806	\$ 358,835	\$ 1,751,779	\$ 63,207	\$ 2,733,119	\$ 3,110,404
-	-	-	-	-	-
850	4,714	448	-	-	-
78,887	4,626	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,341,543</u>	<u>\$ 368,175</u>	<u>\$ 1,752,227</u>	<u>\$ 63,207</u>	<u>\$ 2,733,119</u>	<u>\$ 3,110,404</u>
767	18,391	13,520	-	25,554	1,331
3,000	-	-	-	-	-
<u>3,767</u>	<u>18,391</u>	<u>13,520</u>	<u>-</u>	<u>25,554</u>	<u>1,331</u>
78,887	4,626	-	-	-	-
-	-	-	-	-	-
<u>78,887</u>	<u>4,626</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
4,191,630	46,902	1,612,637	-	2,707,565	3,109,073
-	-	-	-	-	-
-	-	-	63,207	-	-
-	-	-	-	-	-
-	-	-	-	-	-
67,259	298,256	126,070	-	-	-
-	-	-	-	-	-
<u>4,258,889</u>	<u>345,158</u>	<u>1,738,707</u>	<u>63,207</u>	<u>2,707,565</u>	<u>3,109,073</u>
<u>\$ 4,341,543</u>	<u>\$ 368,175</u>	<u>\$ 1,752,227</u>	<u>\$ 63,207</u>	<u>\$ 2,733,119</u>	<u>\$ 3,110,404</u>

(Continued)

**SEDGWICK COUNTY, KANSAS**

*Combining Balance Sheet (continued)*  
**Nonmajor Governmental Funds - Special Revenue Funds**  
 June 30, 2017  
 (with comparative totals for June 30, 2016)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Assets</b>				
Cash, including investments	\$ 17,829	\$ 934,940	\$ 155,322	\$ 39,755
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
<b>Total assets</b>	<u>\$ 17,829</u>	<u>\$ 934,940</u>	<u>\$ 155,322</u>	<u>\$ 39,755</u>
<b>Liabilities:</b>				
Accounts payable	-	1,800	-	7,950
Due to other entities	-	2,852	-	-
<b>Total liabilities</b>	<u>-</u>	<u>4,652</u>	<u>-</u>	<u>7,950</u>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax receivable	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	-	-	-	-
<b>Restricted:</b>				
General Government	-	930,288	-	-
Public Safety	-	-	155,322	31,805
Public Works	-	-	-	-
Health and Welfare	17,829	-	-	-
Culture and Recreation	-	-	-	-
Economic Development	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	-	-
<b>Total fund balance</b>	<u>17,829</u>	<u>930,288</u>	<u>155,322</u>	<u>31,805</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 17,829</u>	<u>\$ 934,940</u>	<u>\$ 155,322</u>	<u>\$ 39,755</u>

Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2017	2016
\$ 1,228,118	\$ 11,849,418	\$ 27,192	\$ 192,537	\$ 33,439,178	\$ 35,972,558
-	-	-	-	-	1,446
-	-	-	-	1,866,581	1,672,795
-	5,924	-	-	314,985	324,933
-	-	-	-	471,082	468,695
<u>\$ 1,228,118</u>	<u>\$ 11,855,342</u>	<u>\$ 27,192</u>	<u>\$ 192,537</u>	<u>\$ 36,091,826</u>	<u>\$ 38,440,427</u>
3,383	29,801	-	-	218,368	143,027
-	-	-	-	5,852	-
<u>3,383</u>	<u>29,801</u>	<u>-</u>	<u>-</u>	<u>224,220</u>	<u>143,027</u>
-	5,924	-	-	314,985	324,933
-	-	-	-	577,197	1,674,241
-	5,924	-	-	892,182	1,999,174
-	-	-	-	471,082	468,695
1,224,735	-	-	192,537	2,347,560	1,946,102
-	11,819,617	27,192	-	17,850,574	16,786,938
-	-	-	-	5,851,169	6,268,069
-	-	-	-	3,374,996	3,112,441
-	-	-	-	63,207	37,056
-	-	-	-	3,031,776	2,763,695
-	-	-	-	1,452,544	4,547,608
-	-	-	-	491,585	337,420
-	-	-	-	40,931	30,202
<u>1,224,735</u>	<u>11,819,617</u>	<u>27,192</u>	<u>192,537</u>	<u>34,975,424</u>	<u>36,298,226</u>
<u>\$ 1,228,118</u>	<u>\$ 11,855,342</u>	<u>\$ 27,192</u>	<u>\$ 192,537</u>	<u>\$ 36,091,826</u>	<u>\$ 38,440,427</u>

**SEDGWICK COUNTY, KANSAS**

**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
June 30, 2017  
(with comparative totals for June 30, 2016)**

	<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	\$ 1,337,447	\$ -	\$ 10,730,514	\$ 161,625
Due from other agencies	-	-	26,421	-
Sales tax receivable	-	-	2,314,864	-
<b>Total assets</b>	<u>\$ 1,337,447</u>	<u>\$ -</u>	<u>\$ 13,071,799</u>	<u>\$ 161,625</u>
<b>Liabilities:</b>				
Accounts payable	\$ 716	\$ -	\$ 75,536	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	15,561	-	-
Advance payable	-	-	-	-
<b>Total liabilities</b>	<u>716</u>	<u>15,561</u>	<u>75,536</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Restricted:</b>				
Capital Outlay	-	(15,561)	12,996,263	-
<b>Committed:</b>				
Capital Outlay	1,336,731	-	-	-
<b>Assigned:</b>				
Capital Outlay	-	-	-	161,625
<b>Unassigned</b>	-	-	-	-
<b>Total fund balance</b>	<u>1,336,731</u>	<u>(15,561)</u>	<u>12,996,263</u>	<u>161,625</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1,337,447</u>	<u>\$ -</u>	<u>\$ 13,071,799</u>	<u>\$ 161,625</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2017	2016
\$ 45,623	\$ 16,576,486	\$ 3,359,147	\$ 563,263	\$ 32,774,105	\$ 37,600,444
-	-	-	-	26,421	234,952
-	-	-	-	2,314,864	2,509,412
<u>\$ 45,623</u>	<u>\$ 16,576,486</u>	<u>\$ 3,359,147</u>	<u>\$ 563,263</u>	<u>\$ 35,115,390</u>	<u>\$ 40,344,808</u>
\$ -	\$ 11,618	\$ 169	\$ -	\$ 88,039	\$ 600,808
-	-	-	-	-	-
-	-	-	-	15,561	1,353,269
-	5,522,381	-	-	5,522,381	5,741,029
-	5,533,999	169	-	5,625,981	7,695,106
-	-	-	-	-	234,952
-	-	-	-	-	234,952
-	-	-	-	12,980,702	17,255,351
-	11,042,487	-	-	12,379,218	8,556,046
45,623	-	3,358,978	563,263	4,129,489	8,029,366
-	-	-	-	-	(1,426,013)
<u>45,623</u>	<u>11,042,487</u>	<u>3,358,978</u>	<u>563,263</u>	<u>29,489,409</u>	<u>32,414,750</u>
<u>\$ 45,623</u>	<u>\$ 16,576,486</u>	<u>\$ 3,359,147</u>	<u>\$ 563,263</u>	<u>\$ 35,115,390</u>	<u>\$ 40,344,808</u>

## SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Six Months Ended June 30, 2017  
(with comparative totals for the six months ended June 30, 2016)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2017	2016
<b>Revenues</b>					
Property taxes	\$ 34,267,022	\$ -	\$ -	\$ 34,267,022	\$ 35,181,934
Emergency telephone services taxes	1,430,917	-	-	1,430,917	1,463,122
Sales taxes	-	-	6,055,181	6,055,181	6,323,538
Special assessments	-	-	-	-	-
Other taxes	27,200	-	-	27,200	36,607
Intergovernmental	4,712,143	-	3,285,448	7,997,591	5,294,863
Charges for services	11,363,952	-	-	11,363,952	10,858,551
Uses of money and property	3,480	-	-	3,480	390
Licenses and permits	10,429	-	-	10,429	12,077
Other	31,789	-	127,277	159,066	172,660
<b>Total revenues</b>	<b>51,846,932</b>	<b>-</b>	<b>9,467,906</b>	<b>61,314,838</b>	<b>59,343,742</b>
<b>Expenditures</b>					
Current:					
General government	2,431,172	-	-	2,431,172	2,302,762
Public safety	20,740,255	-	-	20,740,255	19,942,420
Public works	5,585,280	-	-	5,585,280	5,309,908
Health and welfare	2,482,136	-	-	2,482,136	2,559,278
Culture and recreation	1,981	-	-	1,981	14,647
Economic development	3,816,583	-	-	3,816,583	3,889,257
Debt service:					
Principal	343,883	-	-	343,883	257,568
Interest and fiscal charges	19,867	-	-	19,867	20,870
Capital outlay	-	-	13,703,265	13,703,265	8,330,745
<b>Total expenditures</b>	<b>35,421,157</b>	<b>-</b>	<b>13,703,265</b>	<b>49,124,422</b>	<b>42,627,455</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>16,425,775</b>	<b>-</b>	<b>(4,235,359)</b>	<b>12,190,416</b>	<b>16,716,287</b>
<b>Other financing sources (uses)</b>					
Transfers from other funds	25,615	-	10,168,969	10,194,584	10,111,286
Transfers to other funds	(4,060,455)	-	(25,615)	(4,086,070)	(1,979,282)
Proceeds from capital lease	-	-	-	-	391,192
<b>Total other financing sources (uses)</b>	<b>(4,034,840)</b>	<b>-</b>	<b>10,143,354</b>	<b>6,108,514</b>	<b>8,523,196</b>
<b>Net change in fund balances</b>	<b>12,390,935</b>	<b>-</b>	<b>5,907,995</b>	<b>18,298,930</b>	<b>25,239,483</b>
<b>Fund balances, beginning of year</b>	<b>22,584,489</b>	<b>25,790</b>	<b>23,581,414</b>	<b>46,191,693</b>	<b>43,499,283</b>
<b>Fund balances, end of period</b>	<b>\$ 34,975,424</b>	<b>\$ 25,790</b>	<b>\$ 29,489,409</b>	<b>\$ 64,490,623</b>	<b>\$ 68,738,766</b>

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**SEDGWICK COUNTY, KANSAS**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Six Months Ended June 30, 2017  
(with comparative totals for the six months ended June 30, 2016)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 6,838,859	\$ 2,688,824	\$ 1,353,955	\$ 2,392,015
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	87,221	-	-
Charges for services	-	-	6,864,076	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	5	1,120	-
<b>Total revenues</b>	<u>6,838,859</u>	<u>2,776,050</u>	<u>8,219,151</u>	<u>2,392,015</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	8,925,335	-
Public works	-	-	-	-
Health and welfare	-	1,427,144	-	1,054,992
Culture and recreation	-	-	-	-
Economic development	3,816,583	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>3,816,583</u>	<u>1,427,144</u>	<u>8,925,335</u>	<u>1,054,992</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>3,022,276</u>	<u>1,348,906</u>	<u>(706,184)</u>	<u>1,337,023</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	(2,861,628)	(187,047)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(2,861,628)</u>	<u>(187,047)</u>
<b>Net change in fund balances</b>	3,022,276	1,348,906	(3,567,812)	1,149,976
<b>Fund balances, beginning of year</b>	<u>9,500</u>	<u>667,666</u>	<u>5,532,369</u>	<u>190,619</u>
<b>Fund balances, end of period</b>	<u>\$ 3,031,776</u>	<u>\$ 2,016,572</u>	<u>\$ 1,964,557</u>	<u>\$ 1,340,595</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>
\$ 4,704,421	\$ 276,796	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,430,917	-
-	-	-	9,371	-	-
2,411,612	-	-	-	-	2,180,410
25,476	22,200	1,211,243	-	-	441,229
-	-	-	-	-	-
7,600	-	634	-	-	-
19,209	-	221	-	-	9,954
<u>7,168,318</u>	<u>298,996</u>	<u>1,212,098</u>	<u>9,371</u>	<u>1,430,917</u>	<u>2,631,593</u>
-	-	-	-	-	-
-	-	-	-	1,379,956	2,773,438
4,649,882	229,894	705,504	-	-	-
-	-	-	1,981	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,649,882</u>	<u>229,894</u>	<u>705,504</u>	<u>1,981</u>	<u>1,379,956</u>	<u>2,773,438</u>
<u>2,518,436</u>	<u>69,102</u>	<u>506,594</u>	<u>7,390</u>	<u>50,961</u>	<u>(141,845)</u>
-	-	-	25,615	-	-
(1,000,000)	-	-	-	-	-
<u>(1,000,000)</u>	<u>-</u>	<u>-</u>	<u>25,615</u>	<u>-</u>	<u>-</u>
1,518,436	69,102	506,594	33,005	50,961	(141,845)
<u>2,740,453</u>	<u>276,056</u>	<u>1,232,113</u>	<u>30,202</u>	<u>2,656,604</u>	<u>3,250,918</u>
<u>\$ 4,258,889</u>	<u>\$ 345,158</u>	<u>\$ 1,738,707</u>	<u>\$ 63,207</u>	<u>\$ 2,707,565</u>	<u>\$ 3,109,073</u>

**SEDGWICK COUNTY, KANSAS**

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

**Nonmajor Special Revenue Funds**

**For the Six Months Ended June 30, 2017**

*(with comparative totals for the six months ended June 30, 2016)*

	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	17,829	-	-	-
Intergovernmental	-	32,900	-	-
Charges for services	-	2,326,917	4,667	15,900
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	189	-	-
<b>Total revenues</b>	<u>17,829</u>	<u>2,360,006</u>	<u>4,667</u>	<u>15,900</u>
<b>Expenditures</b>				
Current:				
General government	-	1,897,939	-	-
Public safety	-	-	2	28,061
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>1,897,939</u>	<u>2</u>	<u>28,061</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>17,829</u>	<u>462,067</u>	<u>4,665</u>	<u>(12,161)</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>	17,829	462,067	4,665	(12,161)
<b>Fund balances, beginning of year</b>	<u>-</u>	<u>468,221</u>	<u>150,657</u>	<u>43,966</u>
<b>Fund balances, end of period</b>	<u>\$ 17,829</u>	<u>\$ 930,288</u>	<u>\$ 155,322</u>	<u>\$ 31,805</u>

Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2017	2016
\$ -	\$ 16,012,152	\$ -	\$ -	\$ 34,267,022	\$ 35,181,934
-	-	-	-	1,430,917	1,463,122
-	-	-	-	27,200	36,607
-	-	-	-	4,712,143	5,052,070
432,246	19,998	-	-	11,363,952	10,858,051
3,480	-	-	-	3,480	390
-	2,195	-	-	10,429	12,077
-	586	505	-	31,789	66,160
<u>435,726</u>	<u>16,034,931</u>	<u>505</u>	<u>-</u>	<u>51,846,932</u>	<u>52,670,411</u>
533,233	-	-	-	2,431,172	2,302,762
-	7,633,463	-	-	20,740,255	19,942,420
-	-	-	-	5,585,280	5,309,908
-	-	-	-	2,482,136	2,559,278
-	-	-	-	1,981	14,647
-	-	-	-	3,816,583	3,889,257
-	343,883	-	-	343,883	257,568
-	19,867	-	-	19,867	20,870
<u>533,233</u>	<u>7,997,213</u>	<u>-</u>	<u>-</u>	<u>35,421,157</u>	<u>34,296,710</u>
<u>(97,507)</u>	<u>8,037,718</u>	<u>505</u>	<u>-</u>	<u>16,425,775</u>	<u>18,373,701</u>
-	-	-	-	25,615	-
<u>(11,780)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,060,455)</u>	<u>(1,425,010)</u>
<u>(11,780)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,034,840)</u>	<u>(1,425,010)</u>
(109,287)	8,037,718	505	-	12,390,935	16,948,691
<u>1,334,022</u>	<u>3,781,899</u>	<u>26,687</u>	<u>192,537</u>	<u>22,584,489</u>	<u>19,349,535</u>
<u>\$ 1,224,735</u>	<u>\$ 11,819,617</u>	<u>\$ 27,192</u>	<u>\$ 192,537</u>	<u>\$ 34,975,424</u>	<u>\$ 36,298,226</u>

## SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Six Months Ended June 30, 2017**  
*(with comparative totals for the six months ended June 30, 2016)*

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Revenues</b>				
Sales taxes	\$ -	\$ -	\$ 6,055,181	\$ -
Special assessments	-	-	-	-
Intergovernmental	-	-	2,556,487	-
Charges for services	-	-	-	-
Uses of money and property	-	-	-	-
Other revenue	24,791	-	17,000	-
<b>Total revenues</b>	<u>24,791</u>	<u>-</u>	<u>8,628,668</u>	<u>-</u>
<b>Expenditures</b>				
Capital outlay	14,107	503,477	6,819,469	-
<b>Total expenditures</b>	<u>14,107</u>	<u>503,477</u>	<u>6,819,469</u>	<u>-</u>
<b>(Deficiency) of revenues (under) expenditures</b>	<u>10,684</u>	<u>(503,477)</u>	<u>1,809,199</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	1,937,300	491,061	1,566,667	-
Transfers to other funds	-	-	-	-
Proceeds from capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>1,937,300</u>	<u>491,061</u>	<u>1,566,667</u>	<u>-</u>
<b>Net change in fund balances</b>	1,947,984	(12,416)	3,375,866	-
<b>Fund balances (deficits), beginning of year</b>	<u>(611,253)</u>	<u>(3,145)</u>	<u>9,620,397</u>	<u>161,625</u>
<b>Fund balances (deficits), end of period</b>	<u>\$ 1,336,731</u>	<u>\$ (15,561)</u>	<u>\$ 12,996,263</u>	<u>\$ 161,625</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2017	2016
\$ -	\$ -	\$ -	\$ -	\$ 6,055,181	\$ 6,323,538
-	-	-	-	-	-
-	728,961	-	-	3,285,448	242,793
-	-	-	-	-	500
-	-	-	-	-	-
-	85,486	-	-	127,277	106,500
-	814,447	-	-	9,467,906	6,673,331
-	1,666,777	4,492,485	206,950	13,703,265	8,330,745
-	1,666,777	4,492,485	206,950	13,703,265	8,330,745
-	(852,330)	(4,492,485)	(206,950)	(4,235,359)	(1,657,414)
-	6,173,941	-	-	10,168,969	10,111,286
-	(25,615)	-	-	(25,615)	(554,272)
-	-	-	-	-	391,192
-	6,148,326	-	-	10,143,354	9,948,206
-	5,295,996	(4,492,485)	(206,950)	5,907,995	8,290,792
45,623	5,746,491	7,851,463	770,213	23,581,414	24,123,958
\$ 45,623	\$ 11,042,487	\$ 3,358,978	\$ 563,263	\$ 29,489,409	\$ 32,414,750

# SEDGWICK COUNTY, KANSAS

## Combining Statement of Net Position Internal Service Funds June 30, 2017 (with comparative totals for June 30, 2016)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Assets</b>			
<b>Current assets:</b>			
Cash, including investments	\$ 10,008,238	\$ 9,028,064	\$ 4,567,478
Accounts receivable	2,285	-	-
Inventories, at cost	153,495	-	-
<b>Total current assets</b>	<b>10,164,018</b>	<b>9,028,064</b>	<b>4,567,478</b>
<b>Noncurrent assets:</b>			
<b>Capital assets:</b>			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	32,262,437	-	-
Less accumulated depreciation	(26,599,805)	-	-
<b>Total capital assets (net of accumulated depreciation)</b>	<b>14,022,566</b>	<b>-</b>	<b>-</b>
<b>Total assets</b>	<b>\$ 24,186,584</b>	<b>\$ 9,028,064</b>	<b>\$ 4,567,478</b>
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 4,982	\$ 20	\$ 10,226
Estimated claims costs payable	-	2,000,000	806,100
<b>Total current liabilities</b>	<b>4,982</b>	<b>2,000,020</b>	<b>816,326</b>
<b>Noncurrent liabilities:</b>			
Estimated claims costs payable	-	-	325,400
<b>Total liabilities</b>	<b>4,982</b>	<b>2,000,020</b>	<b>1,141,726</b>
<b>Net position</b>			
Investment in capital assets	14,022,566	-	-
Unrestricted	10,159,036	7,028,044	3,425,752
<b>Total net position</b>	<b>24,181,602</b>	<b>7,028,044</b>	<b>3,425,752</b>
<b>Total liabilities and net position</b>	<b>\$ 24,186,584</b>	<b>\$ 9,028,064</b>	<b>\$ 4,567,478</b>

Risk Management Reserve	Totals	
	2017	2016
\$ 1,486,855	\$ 25,090,635	\$ 24,878,841
-	2,285	712
-	153,495	130,201
<u>1,486,855</u>	<u>25,246,415</u>	<u>25,009,754</u>
-	40,580	40,580
-	8,319,354	8,319,354
234,489	32,496,926	30,512,987
(135,474)	(26,735,279)	(24,286,156)
<u>99,015</u>	<u>14,121,581</u>	<u>14,586,765</u>
<u>\$ 1,585,870</u>	<u>\$ 39,367,996</u>	<u>\$ 39,596,519</u>
\$ 8,547	\$ 23,775	\$ 527,855
-	2,806,100	2,754,100
<u>8,547</u>	<u>2,829,875</u>	<u>3,281,955</u>
-	325,400	228,000
<u>8,547</u>	<u>3,155,275</u>	<u>3,509,955</u>
99,015	14,121,581	14,586,765
<u>1,478,308</u>	<u>22,091,140</u>	<u>21,499,799</u>
<u>1,577,323</u>	<u>36,212,721</u>	<u>36,086,564</u>
<u>\$ 1,585,870</u>	<u>\$ 39,367,996</u>	<u>\$ 39,596,519</u>

## SEDGWICK COUNTY, KANSAS

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

For the Six Months Ended June 30, 2017  
(with comparative totals for the six months ended June 30, 2016)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Operating revenues:</b>			
Charges for services	\$ 3,711,535	\$ 16,050,202	\$ 1,018,994
Other revenue	22,304	33,013	10,504
<b>Total operating revenues</b>	<u>3,733,839</u>	<u>16,083,215</u>	<u>1,029,498</u>
<b>Operating expenses:</b>			
Salaries and benefits	465,636	143,340	143,305
Contractual services	187,237	736,226	31,359
Utilities	41,350	-	-
Supplies and fuel	1,236,472	7,133	73
Administrative charges	86,730	-	-
Depreciation	1,414,603	-	-
Claims expense	-	14,879,594	373,290
Other	1,668	-	-
<b>Total operating expenses</b>	<u>3,433,696</u>	<u>15,766,293</u>	<u>548,027</u>
<b>Operating income (loss)</b>	<u>300,143</u>	<u>316,922</u>	<u>481,471</u>
<b>Nonoperating revenues:</b>			
Gain (loss) on sale of assets	81,434	-	-
<b>Total nonoperating revenues</b>	<u>81,434</u>	<u>-</u>	<u>-</u>
<b>Income (loss) before transfers</b>	381,577	316,922	481,471
<b>Transfers</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Change in net position</b>	381,577	316,922	481,471
<b>Net position, beginning of year</b>	<u>23,800,025</u>	<u>6,711,122</u>	<u>2,944,281</u>
<b>Net position, end of period</b>	<u>\$ 24,181,602</u>	<u>\$ 7,028,044</u>	<u>\$ 3,425,752</u>

Risk Management Reserve	Totals	
	2017	2016
\$ -	\$ 20,780,731	\$ 19,345,226
34,446	100,267	160,197
<u>34,446</u>	<u>20,880,998</u>	<u>19,505,423</u>
89,343	841,624	795,143
81,865	1,036,687	1,691,533
75	41,425	34,378
2,683	1,246,361	1,197,295
-	86,730	85,656
10,633	1,425,236	1,431,878
110,475	15,363,359	14,879,563
-	1,668	-
<u>295,074</u>	<u>20,043,090</u>	<u>20,115,446</u>
<u>(260,628)</u>	<u>837,908</u>	<u>(610,023)</u>
-	81,434	414,796
-	81,434	414,796
(260,628)	919,342	(195,227)
-	-	-
-	-	-
(260,628)	919,342	(195,227)
<u>1,837,951</u>	<u>35,293,379</u>	<u>36,281,791</u>
<u>\$ 1,577,323</u>	<u>\$ 36,212,721</u>	<u>\$ 36,086,564</u>

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