

BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KANSAS

Amended Agenda

WEDNESDAY, AUGUST 24, 2016

4:00 p.m.

CONSENT AGENDA

- (1) (a) Consider approval of Commission Orders;
(b) Acceptance the 2015 Financial Statements (Sarah Plinsky);
(c) Consider initiation of a Text Amendment to Section 20-319-4 Conditional Uses Enumerated of the Zoning Regulations to add small scale industrial uses, with standards, to the list of uses which are permitted when approved as Conditional Uses. (Mary Miller);
(d) Consent Agenda approval of resolution establishing 40 mph speed limit E 1200 Road from N 1100 Road to Route 458 (Keith Browning);
(e) Consent Agenda approval of resolution establishing 40 mph speed limit N 1100 Road from E 1200 Road to US-59 highway (Keith Browning);
(f) Extension request for Conditional Use Permit, CUP-15-00229, for Burning Barrel, a specialty butcher shop (*Value Added Agriculture*) located at 292 N. 2100 Road. (Mary Miller); and
(g) Consider authorizing Emergency Communications Director to approve the 2016 service and maintenance agreement (Randy Roberts)

REGULAR AGENDA

- (2) Finalize and approval 2015-2019 Capital Improvement Plan (Sarah Plinsky/Keith Browning)
- (3) (a) Consider approval of Accounts Payable (if necessary)
(b) Appointments
-**Board of Construction Codes Appeals (1) position 12/15**
-**Emergency Management Advisory Board & Local Emergency Management Committee Reorganization member list**
(c) Public Comment
(d) Miscellaneous
- (4) Adjourn

WEDNESDAY, AUGUST 31, 2016

WEDNESDAY, SEPTEMBER 7, 2016

-Proclamation for "First Responder Appreciation Week" (Michelle Derousseau)

WEDNESDAY, SEPTEMBER 14, 2016 – Cancelled

WEDNESDAY, SEPTEMBER 21, 2016

WEDNESDAY, SEPTEMBER 28, 2016

WEDNESDAY, OCTOBER 5, 2016

WEDNESDAY, OCTOBER 12, 2016

-NRA projects (826 Pennsylvania Street NRA and Vermont Place NRA)-Britt Crum-Cano

WEDNESDAY, OCTOBER 9, 2016

Board of County Commissioners
Douglas County

We are pleased to present this report related to our audit of the regulatory basis financial statements of Douglas County, Kansas (County) for the year ended December 31, 2015. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the County's financial reporting process.

Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities with regard to the Financial Statement Audit

Our responsibility under auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States; the provisions of the Single Audit Act; Subpart F of 2 CFR Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; OMB's *Compliance Supplement*; and the *Kansas Municipal Audit and Accounting Guide* has been described to you in our arrangement letter dated December 8, 2015. Our audit does not relieve management or those charged with governance of their responsibilities which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.

Accounting Policies and Practices

Accounting Policies – Management has the ultimate responsibility for the appropriateness of the accounting policies used by the County. The County has elected to follow the regulatory basis of accounting as described in the Kansas Municipal Audit and Accounting Guide (KMAAG). This is in accordance with the County's Resolution No. 13-15, which waived compliance with generally accepted accounting principles, as allowed by K.S.A. 75-1120a(c). See Note I to the financial statements for a detailed description of the KMAAG regulatory basis of accounting, along with a description of all the County's significant accounting policies.

In the current year, the County adopted new disclosures pertaining to its defined benefit pension plan, as prescribed by guidance in the KMAAG. These new disclosures are included in Note III.C.4. to the financial statement.

Significant or Unusual Transactions – We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Management's Judgments and Accounting Estimates – Following is summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates. The following describes the significant accounting estimates reported in the County's December 31, 2015 financial statements:

- Compensated absences: It is the County's policy to permit employees to accumulate certain amounts of vacation and sick leave. The County's policies are discussed in Note III.C.1. As a basis for our conclusions, we obtained a list of accumulated vacation and sick time through December 31, 2015 from the County's payroll system, and recalculated vacation and sick time per County policies for a sample of County employees. In addition, we reviewed total compensated absences by analytically comparing the current year results to prior year history.
- Incurred but not reported claims for workers' compensation and health insurance: The County is self-insured for these risks. Estimates related to health insurance claims are based on a past history of claims incurred, and estimates of the lag time between when a claim is filed and paid. As a basis for our conclusions, we reviewed the County's health insurance liability for claims incurred but not paid at December 31, 2015, in comparison to the historical lag time for claim payments, to ensure amounts projected to be paid after year-end were proper. The estimate for workers' compensation is based on information provided by the third-party administrator regarding outstanding open claims, and their estimates of reserves needed to cover those claims. We obtained these reports, and compared the estimated reserves to prior year data and the County's history of claims expenses.
- Net pension liability: The County followed guidelines as prescribed in the KMAAG for disclosing its KPERS net pension liability. The County utilized information provided in KPERS' report on Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer and Nonemployer as of June 30, 2015, which was audited by KPERS' auditors. The County compared contributions made by the County to amounts included in this report. As a basis for our conclusions, we reviewed the KPERS report for reasonableness and verified and recalculated the County's information provided in the report.

Audit Adjustments

There were four audit adjustments to the original trial balance presented to us to begin our audit: 1) to record adjustments to accounts payable for the Health Department, 2) to properly record the employer share of payroll taxes in connection with year-end accrued payroll, 3) to properly record operating and year-end transfers per County resolutions, and 4) to adjust accounts payable in the Employee Benefits Trust and Risk Management funds for estimated claims incurred but not yet paid.

During the course of our audit, we accumulated uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements. Therefore, the adjustments to correct these misstatements were not made to the financial statements. These uncorrected misstatements are summarized in the accompanying schedule.

Management Representations

In connection with our audit procedures, we have obtained a written management representation letter. This representation letter constitutes written acknowledgments by management that it has the primary responsibility for the fair presentation of the financial statements in conformity with generally accepted accounting principles. The representation letter also includes the more significant oral representations made by officers and employees during the course of the audit and includes specific representations, is intended to reduce the possibility of misunderstandings between us and the County and reminds the signing officers to consider seriously whether all material liabilities, commitments and contingencies or other important financial information have been brought to our attention.

Other Disclosures

- We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.
- We are not aware of any consultations management had with other accountants about accounting or auditing matters.
- No significant issues arising from the audit were discussed or were the subject of correspondence with management.
- We did not encounter any difficulties in dealing with management relating to the performance of the audit.

Internal Controls

In planning and performing our audit of the regulatory basis financial statements of Douglas County as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that were not identified. However, as disclosed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following control deficiencies to be significant deficiencies.

Segregation of Duties:

- *Payroll Processing:* There is lack of adequate segregation of duties in the payroll function. The payroll clerk has access to add employees, modify master file information, process payroll and post to the general ledger. The clerk also has access to blank checks and the signature stamp software. Additionally, there is no reconciliation currently performed between the data in the payroll system and what is posted to the general ledger.

Mitigating controls include the fact that department heads, the County Treasurer and Assistant County Administrator receive copies of payroll reports for review. Department heads also review timesheets. Additionally, new hires and terminations are approved by the department heads and County Administrator where applicable. We recommend that human resources set up and maintain employee master records and implement an authorization or approval process for changes made to the payroll system through review of the audit tables.

- *Health Department Segregation of Duties:* The Director of Administrative Services has access to all functions in CYMA and the Financial Specialist has access to most areas of CYMA. The Financial Specialist processes accounts payable and payroll, with complete access to master files, which would allow for changes in employee and vendor information. The Director of Administrative Services and the Financial Specialist can also post journal entries. These individuals also have access to enter cash receipts and adjust accounts receivable balances.

Mitigating controls include the fact that all checks require dual signatures; the Financial Specialist did not have check signing authority, access to change funds, bank account information, the bank reconciliation module, or access to the blank check stock. Purchases over \$500 that are not budgeted must be approved by the Director or Assistant Director, and amounts over \$10,000 must be approved by the board of directors.

Additionally, the Director and Assistant Director review a timesheet summary and payroll register each pay period. The Financial Specialist cannot create after-the-fact journal entries in the general ledger module. We have previously discussed with management of the Health Department various options for improving controls in a small environment with a limited number of staff, and recommend they continue to evaluate the feasibility of those options.

- *Health Department Bank Reconciliations:* During testing of the year-end bank reconciliations, we noted that two accounts had variances. Most of the variances were explained and pertained to a) an adjustment made in 2013 that was posted incorrectly within the bank reconciliation module, and b) checks written on one bank account that were posted in the general ledger to a different account. After consideration of these corrections, the main operating bank account had an unexplained variance of \$1,070. We recommend that a secondary review be completed monthly of the bank reconciliations, including comparison of the book balance to the general ledger, to ensure accounts are properly reconciled.
- *Journal Entries:* Journal entries can be created and posted to the general ledger by the same person. The new ERP system implemented in 2015 also allows for the same person to enter and approve journal entries. There should be a separation of the entry and approval / posting functions within the system to ensure that undetected manipulation of data on the system does not occur.
- *Purchase Orders:* Purchase orders under \$7,500 can be created and approved by the same person. The new ERP system implemented in 2015 allows for the same person to both enter and approve the purchase orders they have entered, though all purchase orders over \$7,500 require an additional approval from at least the department making the purchase. There

should be a separation between the entry function and the approval function to ensure that no fraudulent purchase orders are entered.

Additionally, while the new system has a function that appears to allow for tracking and reporting of purchase orders that are encumbered as of year-end, such amounts were not integrated and reported as expenditures within the general ledger as of December 31. We recommend the County explore how this can be accomplished within the new system to allow for proper reporting of encumbrances under the statutory budget laws.

- *Tax System Access:* During testing of access controls in the Manatron tax system, we noted that there is an “Administrator” function that allows users assigned to this role to have complete access to the system. In 2015, we noted that there are multiple individuals who have complete access to the system, but there are some mitigating controls that do exist: a) the appraised value of property is retained in a separate software package called Orion that only the Appraiser’s office has access to; therefore, these individuals could not change the value of a property, b) when corrections of errors are processed, it begins in the Appraiser’s office and goes through Board approval, and c) these individuals could move from a higher levying tax district to a lower levying tax district; however an outlier would be noticed when mapping out the tax districts.

Management’s written response to the significant deficiencies identified in our audit has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it. See Appendix A and attached response from the Health Department.

Closing

This communication is intended solely for the information and use of the Board of County Commissioners, management, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to Douglas County.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

August 16, 2016
Wichita, KS

DOUGLAS COUNTY

Summary of Adjustments Passed

December 31, 2015

Description	Debit (Credit) to				
	Assets	Liabilities / Encumbrances	Beg. Equity	Revenues	Expenditures

Effect of reversing prior year's entries in current year:

To record payables in non-budgeted funds	\$	-	\$	-	\$	224,507	\$	-	\$	(224,507)
To record payable related to EMS services for 4th quarter		-		-		437,500		-		(437,500)

Current year adjustments passed:

To record payables in non-budgeted funds		-		(161,632)		-		-		161,632
To record encumbrances in non-budgeted funds		-		(809,308)		-		-		809,308

\$	-	\$	(970,940)	\$	662,007	\$	-	\$	308,933
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Current year effect	\$	308,933
Cumulative effect	\$	<u>970,940</u>

**Douglas County, Kansas
Management Responses**

Payroll Processing

While the Finance modules of ONESolution went live on June 1, 2015, the Human Resources/Payroll (HRPY) module of our ERP software, ONESolution, went live on April 1, 2016. The concerns listed by AGH for 2015 were considered as Douglas County configured the new ERP. Reconciliation to the GL, segregation of duties, and workflow for employee master records are all areas that staff is focused on while implementing and working in the new software. Douglas County welcomes the opportunity to review the configuration for HRPY with AGH before the end of 2016.

Journal Entries

Management agrees with this concern and is working to reconfigure the security and workflow for journal entries: entry, approval and posting functions.

Purchase Orders

It is important to note that some departments are small enough that the department head does enter and approve the Purchase Orders. However, no vendors can be added without the approval of Accounts Payable. Also, when the invoice is presented for payment Accounts Payable reviews every invoice regardless of the dollar amount.

Concerning the comment about year-end encumbrance data, Management understands that the Detail Trial Balance report should be reworked to include data on encumbrances. The information for POs/encumbrances is kept in ONESolution and can be included in a report.

Health Department

See the following document for the response received from the Lawrence-Douglas County Health Department.

Allen, Gibbs & Houlik, LC

August 16, 2016

RE: 2015 Audit Response

In response to the audit findings of 2015 we write to inform you of the following changes.

September 1, 2015

The Director and Director of Administrative Services (DAS) access to all functions in CYMA was limited.

January 1, 2016

We have worked with the auditors to ensure sufficient segregation of duties is in place for the accounts payable/purchasing, payroll and bank reconciliation review to ensure that future errors/findings are mitigated. These changes in workflow processes were presented to and approved by the auditors in late 2015. Change to CYMA access include:

- Director – System Administrator (policy is that Director logs on only with Director of Administrative Services present) For reporting and purchase order approval Director logs on with a second distinct ID with data entry rights to purchasing module only.
- Director of Administrative Services – Limited access to modules. Restrictions to access include; no approval of purchases, no adjustments to personnel
- Purchases are initiated only by three office staff who have no other access privileges in CYMA.

In response to the bank reconciliation and general ledger unexplained variance, we have been able to determine that all funds are accounted for and the variance is within the general ledger. An adjustment will be made to clear the variance from the general ledger balance for the period ending 12/31/15. With approval from the auditors, a secondary review of the bank reconciliations will be performed by the Director which involves comparing the ending book balance to the general ledger balance to ensure accounts are properly reconciled

Points of clarification

CYMA automatically creates an audit trail of all activity.

The Financial Specialist has never had:

- access to the bank reconciliation module within CYMA,



Lawrence-Douglas County
Health Department
@ldchealth



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- ability to create after the fact journal entries within the General Ledger module
- ability to adjust personnel rates of pay



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Health Department
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DOUGLAS COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

YEAR ENDED DECEMBER 31, 2015

AND

INDEPENDENT AUDITOR'S REPORT



DOUGLAS COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

YEAR ENDED DECEMBER 31, 2015

AND

INDEPENDENT AUDITOR'S REPORT

DOUGLAS COUNTY, KANSAS

**REGULATORY BASIS
FINANCIAL STATEMENTS**

Year Ended December 31, 2015

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Douglas County, Kansas

Report on the Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Douglas County, Kansas and the related municipal entities of the Douglas County Extension Council, Lawrence/Douglas County Health Department and Douglas County Free Fair (collectively, Douglas County, Kansas Financial Reporting Entity), as of and for the year ended December 31, 2015, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note IB to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note IB of the financial statement, the financial statement is prepared by the Douglas County, Kansas Financial Reporting Entity to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note IB, and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the

financial position of the Douglas County, Kansas Financial Reporting Entity as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Douglas County, Kansas Financial Reporting Entity as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note IB.

Emphasis of Matter

As discussed in Note III.C.4 to the financial statement, for the year ended December 31, 2015, the County adopted new disclosures pertaining to its defined benefit pension plan, as prescribed by guidance in the Kansas Municipal Audit and Accounting Guide. Such required disclosures were deemed to enhance the user's understanding of the financial statement. Our opinion is not modified with respect to this matter.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The supplementary information listed in the table of contents is presented for analysis and is not a required part of the basic financial statement.

The supplementary information is required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note IB.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 16, 2016 on our consideration of the Douglas County, Kansas Financial Reporting Entity's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Financial Reporting Entity's internal control over financial reporting and compliance.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

August 16, 2016
Wichita, Kansas

Douglas County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

	Beginning Unencumbered Cash Balance 1/1/2015	Prior Period Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2015	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2015
GOVERNMENTAL TYPE FUNDS:							
GENERAL FUND	\$ 1,859,048	\$ -	\$ 44,563,073	\$ 42,400,433	\$ 4,021,688	\$ 765,250	\$ 4,786,938
SPECIAL PURPOSE FUNDS:							
Ambulance	15,862	-	5,860,400	5,739,060	137,202	4,583	141,785
Ambulance Capital Reserve	957,188	-	596,588	755,673	798,103	-	798,103
Economic Development	2,575	-	-	-	2,575	-	2,575
Emergency Telephone Service	862,876	-	512,878	366,814	1,008,940	-	1,008,940
Employee Benefits	148,394	-	10,309,510	10,168,966	288,938	168,392	457,330
Motor Vehicle Operations	65,180	-	751,625	663,187	153,618	21,373	174,991
Road & Bridge	788,183	-	6,199,339	5,530,856	1,456,666	93,322	1,549,988
Special Alcohol	30,205	-	19,597	16,041	33,761	-	33,761
Special Building	525,332	-	79,541	157,120	447,753	-	447,753
Special Liability	170,234	-	248,723	304,522	114,435	-	114,435
Special Parks & Recreation	32,455	-	17,107	-	49,562	-	49,562
Youth Services-Juv Detention	272,893	-	1,844,139	1,686,986	430,046	65,330	495,376
Youth Services Grants	511,508	-	286,430	538,534	259,404	8,689	268,093
Community Correction Plan	16,489	-	575,492	596,733	(4,752)	13,946	9,194
Donations	54,825	-	1,440	13,423	42,842	-	42,842
Equipment Reserve	10,313,388	-	2,079,680	2,862,248	9,530,820	36,748	9,567,568
Grants Programs	222,259	-	458,448	427,350	253,357	8,116	261,473
Prosecutor Training & Assistance	30,211	-	9,444	20,045	19,610	-	19,610
Register of Deeds Technology	380,179	-	203,661	27,306	556,534	-	556,534
Sheriff Special Use	44,493	-	22,882	31,115	36,260	184	36,444
Special Law Enforcement Trust	714,891	-	151,786	152,923	713,754	16,690	730,444
Special Highway Improvement	822,814	-	-	286,206	536,608	-	536,608
Valley View	93,949	-	64,925	39,780	119,094	-	119,094
TOTAL SPECIAL PURPOSE FUNDS	17,076,383	-	30,293,635	30,384,888	16,985,130	437,373	17,422,503
CAPITAL PROJECTS FUNDS:							
Capital Improvement Plan	20,267,464	-	7,056,696	9,408,354	17,915,806	-	17,915,806
CIP Sales Tax	2,171,549	-	386,264	-	2,557,813	-	2,557,813
TOTAL CAPITAL PROJECTS FUNDS	22,439,013	-	7,442,960	9,408,354	20,473,619	-	20,473,619
DEBT SERVICE FUNDS:							
Bond and Interest	276,989	-	326,459	368,478	234,970	-	234,970
Local County Sales Tax	2,915,968	-	2,443,330	4,301,719	1,057,579	-	1,057,579
TOTAL DEBT SERVICE FUNDS	3,192,957	-	2,769,789	4,670,197	1,292,549	-	1,292,549
BUSINESS FUNDS:							
Risk Management	307,708	75,207	279,473	232,708	429,680	175,754	605,434
Employee Benefit Trust	4,471,779	-	12,513,635	8,160,853	8,824,561	560,828	9,385,389
TOTAL BUSINESS FUNDS:	4,779,487	75,207	12,793,108	8,393,561	9,254,241	736,582	9,990,823
TOTAL COUNTY	49,346,888	75,207	97,862,565	95,257,433	52,027,227	1,939,205	53,966,432

The accompanying notes are an integral part of these financial statements.

Douglas County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
(Continued)
For the Year Ended December 31, 2015

	Beginning Unencumbered Cash Balance 1/1/2015	Prior Period Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2015	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2015
RELATED MUNICIPAL ENTITIES:							
Douglas County Extension Council	\$ 605,004	\$ -	\$ 704,149	\$ 699,766	\$ 609,387	\$ -	\$ 609,387
Lawrence/Douglas County Health Dept	1,940,583	-	4,030,433	3,897,008	2,074,008	382,895	2,456,903
Douglas County Free Fair	57,961	-	284,017	285,702	56,276	-	56,276
TOTAL RELATED MUNICIPAL ENTITIES	2,603,548	-	5,018,599	4,882,476	2,739,671	382,895	3,122,566
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 51,950,436	\$ 75,207	\$ 102,881,164	\$ 100,139,909	\$ 54,766,898	\$ 2,322,100	\$ 57,088,998

Composition of Cash:	Petty Cash - County	\$ 2,500
	Petty Cash - Health Department	700
	Checking Account - US Bank	37,804,160
	Investment Account - Kansas Municipal Investment Pool	67,278
	Certificates of Deposit - Bank of the West	3,500,000
	Certificates of Deposit - Commerce Bank	9,000,000
	Certificates of Deposit - Capitol Federal	13,000,000
	Certificates of Deposit - Central National Bank	23,274,032
	Certificates of Deposit - Health Department - Central National Bank	110,302
	Certificates of Deposit - Health Department - US Bank	364,834
	Checking Account - Employee Benefits Trust - US Bank	6,559,923
	Checking Account - Risk Management - US Bank	75,208
	Insured Cash Sweep - US Bank	41,800,000
	Insured Cash Sweep - Employee Benefits Trust - US Bank	2,825,465
	Inmate Funds - Peoples Bank	16,375
	Checking Account - District Attorney - INTRUST Bank	151,115
	Checking Account - Sheriff Bond Fund - Peoples Bank	8,506
	Health Department - Peoples Bank	1,969,636
	Health Department - Central National Bank	11,431
	Extension Council - Central Bank of the Midwest	609,387
	Free Fair Board - Central Bank of the Midwest	56,276
	Investments - Bank of the West, Government Agency Security	1,000,000
	Total Cash	142,207,128
	Less Agency Funds per Schedule 3	(85,118,130)
	Total Reporting Entity (Excluding Agency Funds)	\$ 57,088,998

The accompanying notes are an integral part of these financial statements.

DOUGLAS COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS

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DOUGLAS COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Douglas County, Kansas (County) is organized under the laws of the State of Kansas (Kansas or State) and is governed by a three member commission. This regulatory financial statement presents the County and its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents. Each related municipal entity has a December 31 year end.

Related Municipal Entities

The Douglas County Extension Council (Council) provides services in such areas as Community Development, agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected nine-member executive board. The County levies taxes for the support of the Council.

The Lawrence/Douglas County Health Department (Health Department) provides health care and education to citizens of the County. It is governed by an eight-member board (three members are appointed by the County, three by the City of Lawrence, one is jointly appointed, and one is a representative for the University of Kansas). The City of Lawrence provides office space for the Health Department. The County provides funding through the annual appropriation of the health fund tax levy.

The Douglas County Free Fair (Free Fair) manages and controls the business of the fair association and its property. The Free Fair's Board of Directors, representing each township within the County, is appointed by the County Commission. The County provides an annual appropriation to the Free Fair.

Separate financial statements are not available for each of the related municipal entities.

B. Fund Types and Basis of Accounting

1. Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately. Funds are classified into three categories: governmental, fiduciary, and business. Within each of these three categories there are one or more fund types. The County uses the following fund types:

Governmental Fund Types

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund - This fund is the chief operating fund and was established to account for resources devoted to financing the general services that the County performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the County are included in this fund. This fund is charged with all costs of operating the government for which a separate fund has not been established.

Special Purpose Funds - These funds are established to account for the proceeds of specific tax levies and other revenue sources (other than tax levies for long-term debt or major capital projects) that are intended for specified purposes.

Debt Service Funds - These funds are established for the purpose of accumulating resources, including tax levies, for the payment of interest and principal on long-term general obligation debt.

Capital Project Funds - These funds account for debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund Types

Internal Service Funds - These funds are used to account for risk management reserves, workers' compensation reserves, and health, dental and life reserves, which are services provided to other departments on a cost-reimbursement basis.

Fiduciary Fund Types

Agency Funds - These funds are used to report assets held by the municipal reporting entity in a purely custodial capacity (county treasurer tax collection accounts, etc.).

2. Regulatory Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

C. Deposits and Investments

The County Treasurer maintains a cash and investment pool that is available for use by all funds. The pool has the general characteristics of demand deposit accounts in that each fund may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty. The pooled cash is invested to the extent available in authorized investments. In addition, cash and investments are separately maintained by other County officials and departments, third party trustees and fiscal agents.

The County's cash is considered to be active funds by management and is invested according to KSA 9-1401. The statute requires that banks eligible to hold active funds have a main or branch bank in the county and that the bank provide an acceptable rate for active funds.

Earnings from the investments are allocated to the general fund. Investments for the County as of December 31, 2015 consisted of certificates of deposit, repurchase agreements, investments in the Kansas Municipal Investment Pool, and a U.S. government agency security, which are recorded at cost.

The County's investment policy and Kansas law (K.S.A. 12-1675 - 12-1677) allow monies not otherwise regulated by statute to be invested in:

1. Temporary notes of Douglas County, Kansas.
2. Time deposits, open accounts, or certificates of deposits with maturities of not more than two years.
3. Repurchase agreements with commercial banks, or state or federally chartered savings and loan associations that have offices located in Douglas County, Kansas.
4. U.S. Treasury bills or notes with maturities not exceeding two years.
5. U.S. government agency securities with a maturity of not more than four years.
6. The municipal investment pool fund operated by the Kansas Treasurer. This pool is not an SEC registered pool. The Pooled Money Investment Board (PMIB) provides the regulatory oversight for this pool.
7. A municipal investment pool established through the trust department of commercial banks that have offices located in Douglas County, Kansas.

In addition, the County's investment policy and Kansas law (K.S.A. 10-131) allows investment of the proceeds of bonds and temporary notes in the following in addition to those stated above:

1. U.S. government and agency obligations.
2. Time deposits with banks and trust companies in Douglas County, Kansas.
3. FNMA, FHLB, and FHLMC obligations.
4. Collateralized repurchase agreements.
5. Investment agreements with financial institutions, including broker/dealers whose obligations are rated in one of the three highest rating categories by either Moody's or Standard & Poor's.
6. Mutual funds whose portfolio consists entirely of obligations of the U.S. government, U.S. government agencies, FLMA, FHLB, and FHLMC.
7. Certain Kansas municipal bonds.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Kansas statutes require an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), debt service funds, and certain business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable of the legal annual operating budget:

- * Preparation of the budget for the succeeding calendar year on or before August 1.
- * Publication of the proposed budget and notice of public hearing in the local newspaper on or before August 5.
- * Public hearing on or before August 15, but at least 10 days after publication of notice of hearing.
- * Adoption of the final budget on or before August 25.

The County has the following levels of budget control:

- * The legal level of control is established at the fund level by Kansas statutes.
- * As allowed by Kansas statute, the governing body can increase the fund level expenditures from the originally adopted budget by amending the budget. An amendment may only be made for previously unbudgeted increases in regulatory receipts other than ad valorem taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after the publication, the hearing may be held and the governing body may amend the budget at that time.

Budget comparison statements are presented for each budgeted fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures. These statements are shown at the legal level of control, which is at the fund level. Budgetary data in the financial statements represent the amended budget amounts.

All legal operating budgets are prepared using the regulatory basis of accounting. Regulatory receipts are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end except for capital project funds appropriations, which are carried forward until such time as the project is completed or terminated. Encumbered appropriations are not reappropriated in the ensuing year's budget but are carried forward until liquidated or canceled.

K.S.A. 79-2925b requires the County to take certain steps if the governing body elects to approve a budget which may be funded by revenue produced from property taxes and which provides for funding with such revenue in an amount exceeding that of the next preceding year, as described in the statute. These steps include approval of the increase by a majority vote of the governing body, adoption of a resolution and publication of such vote as provided in the statute. The County's 2015 budget resulted in a property tax levy that exceeding the calculation outlined in this statute. While the budget was appropriately published and voted upon by the governing body, the resolution required by K.S.A. 79-2925b was not adopted.

A legal operating budget is not required for capital project funds, internal service funds, fiduciary funds, and the following special purpose funds:

Ambulance Capital Reserve	Register of Deeds Technology
Community Correction Plan	Sheriff Special Use
Donations	Special Law Enforcement Trust
Equipment Reserve	Special Highway Improvement
Grants Programs	Youth Services Grants
Prosecutor Training & Assistance	Valley View

Spending in the above funds that are not subject to the legal budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

B. Deficit Unencumbered Cash

At December 31, 2015, the Community Correction Plan fund had a deficit in unencumbered cash of \$4,752. It is anticipated that the deficit will be recovered from future intergovernmental cash receipts.

III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS

A. Deposits and Investments

Deposits - At year end, the carrying amount of deposits for the County was \$141,136,648 and the bank balance was \$141,680,042.

Investments - As of December 31, 2015, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity (at cost)	Percentage of Investments	Rating
		Less than 1 Year		
U.S. Government Agency Security	\$ 995,210	\$ 1,000,000	93.7%	AAA/AA+
Kansas Municipal Investment Pool	67,343	67,278	6.3%	AAAF/S1+
Total Fair Value	<u>\$ 1,062,553</u>	<u>\$ 1,067,278</u>		

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of a bank failure, or failure of the counterparty, the County will not recover the value of its investments or deposits that are in possession of an outside party. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the

Federal Home Loan Bank of Topeka, except during designated “peak periods” when required coverage is 50%. As of December 31, 2015, the County’s deposits were fully covered and not exposed to custodial credit risk. The County held \$1,000,000 of investments in U.S. government agency securities which were held by the investment’s counterparty.

At December 31, 2015, the County had invested \$67,278 in the State’s municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Credit Risk. State law limits the types of investments that the County may make. The County’s investment policy does not add any further limitations.

Concentration of Credit Risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Interest Rate Risk. State law limits investments in U.S. Treasury bills or notes and agency securities to those with maturities not exceeding two or four years, respectively, as discussed in Note I.C.

B. Long-Term Debt

Changes in long-term debt were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<u>Douglas County:</u>									
General Obligation Bonds - Governmental Funds:									
Series 2008 General Obligation Bonds	4.00 - 4.75%	09/15/08	\$ 280,000	09/01/28	\$ 220,000	\$ -	\$ 10,000	\$ 210,000	\$ 9,888
Series 2009A GO Improvement Bonds	2.63 - 4.25%	10/01/09	2,445,000	09/01/30	2,290,000	-	110,000	2,180,000	87,938
Series 2012A Sales Tax Refunding Bonds	2-3%	06/04/12	5,985,000	08/01/16	4,705,000	-	2,460,000	2,245,000	122,700
Series 2012B Sales Tax Refunding Bonds	.65-2%	06/04/12	6,020,000	08/01/19	4,660,000	-	60,000	4,600,000	83,000
Series 2012C General Obligation Bonds	2.000%	06/04/12	550,000	09/01/15	90,000	-	90,000	-	1,800
Series 2012D Taxable GO Bonds	1.45-2.55%	06/04/12	240,000	08/01/21	175,000	-	25,000	150,000	3,748
Series 2012E General Obligation Bonds	2.625-4%	09/05/12	175,000	08/01/32	165,000	-	5,000	160,000	5,706
Series 2013 GO Refunding and Sales Tax Bonds	2.00-4.50%	07/22/13	14,315,000	08/01/33	14,285,000	-	1,000,000	13,285,000	576,019
Total Bonded Indebtedness					<u>\$ 26,590,000</u>	<u>\$ -</u>	<u>\$ 3,760,000</u>	<u>\$ 22,830,000</u>	<u>\$ 890,799</u>

Funding received from the various bonds issuances was used to provide financing for improvements to certain roadways, sewers, the juvenile detention facility, judicial center, courthouse, spillway, fairground facilities, portions of the health department, communications system improvements, and a public works facility.

Maturities of long-term debt are as follows:

	YEAR								
	2016	2017	2018	2019	2020	2021-2025	2026-2030	2031-2035	Total
<u>PRINCIPAL:</u>									
<u>Douglas County:</u>									
General Obligation Bonds - Governmental Funds:									
Series 2008 General Obligation Bonds	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 80,000	\$ 60,000	\$ -	\$ 210,000
Series 2009A GO Improvement Bonds	115,000	115,000	120,000	125,000	125,000	710,000	870,000	-	2,180,000
Series 2012A Sales Tax Refunding Bonds	2,245,000	-	-	-	-	-	-	-	2,245,000
Series 2012B Sales Tax Refunding Bonds	65,000	790,000	1,980,000	1,765,000	-	-	-	-	4,600,000
Series 2012D Taxable GO Bonds	20,000	20,000	25,000	30,000	30,000	25,000	-	-	150,000
Series 2012E General Obligation Bonds	5,000	5,000	10,000	10,000	10,000	50,000	50,000	20,000	160,000
Series 2013 GO Refunding and Sales Tax Bonds	30,000	-	-	-	725,000	4,065,000	4,955,000	3,510,000	13,285,000
TOTAL PRINCIPAL	\$2,490,000	\$ 945,000	\$2,150,000	\$1,945,000	\$ 905,000	\$4,930,000	\$5,935,000	\$3,530,000	\$22,830,000
<u>INTEREST:</u>									
General Obligation Bonds - Governmental Funds:									
Series 2008 General Obligation Bonds	\$ 9,487	\$ 9,087	\$ 8,488	\$ 7,888	\$ 7,212	\$ 25,900	\$ 5,700	\$ -	\$ 73,762
Series 2009A GO Improvement Bonds	84,638	81,188	77,450	73,550	69,487	273,963	114,112	-	774,388
Series 2012A Sales Tax Refunding Bonds	50,550	-	-	-	-	-	-	-	50,550
Series 2012B Sales Tax Refunding Bonds	82,094	78,541	61,288	26,450	-	-	-	-	248,373
Series 2012D Taxable GO Bonds	3,385	3,095	2,804	2,168	1,402	638	-	-	13,492
Series 2012E General Obligation Bonds	5,575	5,444	5,312	5,050	4,787	19,588	10,000	1,200	56,956
Series 2013 GO Refunding and Sales Tax Bonds	556,019	555,419	555,419	555,419	555,419	2,319,493	1,431,193	319,000	6,847,381
TOTAL INTEREST	\$ 791,748	\$ 732,774	\$ 710,761	\$ 670,525	\$ 638,307	\$2,639,582	\$1,561,005	\$ 320,200	\$ 8,064,902
TOTAL PRINCIPAL AND INTEREST	\$3,281,748	\$1,677,774	\$2,860,761	\$2,615,525	\$1,543,307	\$7,569,582	\$7,496,005	\$3,850,200	\$30,894,902

Conduit Debt - The County has entered into conduit debt arrangements wherein the County issues industrial revenue bonds to finance a portion of the construction of facilities by private enterprises. In return, the private enterprises have executed mortgage notes or leases with the County. The County is not responsible for payment of the original bonds, but rather the debt is secured only by the cash payments agreed to be paid by the private enterprises under the terms of the mortgage or lease agreements. Generally, the conduit debt is arranged so that payments required by the private enterprises are equal to the mortgage payment schedule related to the original debt. The total outstanding balance on the conduit debt could not be determined at December 31, 2015; however, the aggregate principal amount issued (to AGNL Plastics, L.L.C.) was \$21,000,000.

Arbitrage Liability - In 1986, Federal law changed, making it illegal for an entity to issue tax-exempt debt, reinvest those proceeds in a tax-deductible instrument, and make an arbitrage profit on the differential in interest rates. A calculation was created which established the methodology for determining if the tax exempt debt proceeds were invested to yield a profit. If a profit exists, all of that profit must be paid to the U.S. Treasury. The County has bonds subject to arbitrage, but does not have an arbitrage liability as of December 31, 2015. Actual payments could differ from the estimate.

C. Other Long-Term Obligations From Operations

1. Compensated Absences

County policy - It is the County's policy to permit employees to accumulate vacation to a maximum of 320 hours for full-time employees and 145 hours for part-time employees. Accumulated vacation pay is payable upon termination or resignation from service from the County. During the first 4 years of employment, employees earn vacation at the rate of 4.5 hours per pay period; 5-9 years, employees earn 5.0 hours per pay period; 10-14 years, employees earn 6.0 hours per pay period; and after 15 years, 7.0 hours per pay period of vacation is earned each year.

All full-time equivalent employees earn sick leave at the rate of 4.75 hours per pay period, and may accumulate sick leave up to 1,040 hours. Upon retirement or termination, any employee, if employed for two years or more, shall be compensated for one-third accumulated sick leave up to a maximum of 240 hours at his or her regular rate of pay.

Health Department policy - The Health Department provides for vacation leave for full-time and part-time employees based on their length of service. During the first 4 years of employment, employees earn vacation at the rate of 4.53 hours per pay period; 5-9 years, employees earn 5.52 hours per pay period; 10-14 years, employees earn 6.41 hours per pay period; and after 15 years, 7.33 hours per pay period of vacation is earned each year. The maximum vacation that may be accumulated and paid out upon separation ranges from 155 to 245 hours depending on length of service. Full-time employees also earn sick leave credits at a rate of 3.75 hours per pay period. Upon retirement, employees shall be compensated for 20-40% of unused sick leave, with a cap ranging from 225 to 450 hours depending on length of service.

At December 31, 2015, the liability for compensated absences included:

Douglas County	\$ 3,749,585
Lawrence/Douglas County Health Department	169,629
	<u>\$ 3,919,214</u>

2. Other Post-Employment Benefits

The County sponsors a single-employer defined benefit healthcare plan that provides healthcare benefits to retirees and their dependents to age 65. The Douglas County Retiree Healthcare Plan (Plan) provides medical benefits to eligible retirees and their spouses. KSA 12-5040 requires all local governmental entities in the state that provide a group healthcare plan to make participation available to all retirees and dependents until the retiree reaches the age of 65 years.

The contribution requirements of plan participants and the County are established and amended by the County. The required contribution is based on projected pay-as-you-go financing requirements. The County pays 45% of the full premium for retiree coverage for eligible participants and qualified dependents, with the participants contributing the remainder. While retirees pay a portion of the applicable premium, conceptually, the County is subsidizing retirees because premiums for participants are charged at a level rate, regardless of age. The cost of this subsidy has not been quantified in this financial statement.

3. Risk Management & Self-Insurance Claims

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial coverage for buildings and personal property, general liability, automobile fleet, inland marine, public official and employee errors and omissions, workers' compensation, medical professional liability, boiler and machinery, lawyers professional liability, and law enforcement liability. Claims have not exceeded commercial coverage in any of the last three years, and coverage has not been reduced substantially from the prior year.

The County has established a limited risk management program for employees' health care insurance. The program includes a stop-loss provision for claims over \$150,000 per individual. The County is also self-insured with respect to its obligations to provide workers' compensation for its employees. The estimated liability for payment of incurred (both reported and unreported) but unpaid claims for both programs are recorded in the Employee Benefit Trust Internal Service Fund. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amounts of payouts, and other economic and social factors.

Changes in self-insured claims liabilities are as follows:

	<u>2015</u>
Estimated unpaid claims, January 1	\$ 623,715
Incurred claims (including reported and unreported)	5,189,412
Claim payments	<u>(5,076,545)</u>
Estimated unpaid claims, December 31	<u>\$ 736,582</u>

Liabilities related to risks of loss are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated. The County has reserved \$4,779,487 of unencumbered cash in the Risk Management Fund and the Employee Benefits Trust for future health and workers' compensation claims.

Prior Period Adjustment. During 2015, the County determined that a cash account created in 2014 for payment of workers' compensation claims had not been properly recorded on the financial statements. The account was therefore recorded in 2015. This resulted in a prior period adjustment to increase the unencumbered cash balance of the Risk Management fund by \$75,207 as of January 1, 2015.

4. Defined Benefit Pension Plan

General Information about the Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the Police and Firemen (KP&F) member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for KPERS and 24.04% for KP&F for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$1,539,168 for KPERS and \$1,445,226 for KP&F the year ended December 31, 2015.

Net Pension Liability

Although KPERS administers one cost sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability is determined separately for each group of the plan. The County participates in the local (KPERS) group and the Police and Firemen (KP&F) group. The Extension Council and Health Department also participate in the local (KPERS) group.

At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was as follows:

	<u>Net pension liability</u>
Douglas County - KPERS	\$ 12,483,372
Douglas County - KP&F	9,451,924
Health Department	1,537,010
Extension Council	<u>90,259</u>
Total	<u>\$ 23,562,565</u>

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS and KP&F, relative to the total employer and non-employer contributions of the Local and KP&F subgroups within KPERS for the fiscal year ended June 30, 2015. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

D. Interfund Transfers

A summary of interfund transfers is as follows:

From	To	Authority	Amount
General Fund	Employee Benefit	K.S.A. 12-197	\$ 507,839
General Fund	CIP Sales Tax	K.S.A. 19-120	379,178
General Fund	Equipment Reserve	K.S.A. 19-119	1,303,011
General Fund	Capital Improvement	K.S.A. 19-120	5,190,806
General Fund	Local County Sales Tax	K.S.A. 12-197	2,400,000
General Fund	Community Corrections	Adopted Budget	32,636
Road & Bridge	Equipment Reserve	K.S.A. 19-119	625,000
Special Liability	Risk Management	K.S.A. 12-2615	275,000
Youth Services – Juvenile Detention	Equipment Reserve	K.S.A. 19-119	54,000
Ambulance Fund	Ambulance Capital Reserve	K.S.A. 19-119	593,877
			<u>\$ 11,361,347</u>

The County uses interfund transfers to share administrative cost between funds, to set aside funds for capital improvement projects and equipment needs, and to allocate sales tax proceeds to certain special revenue funds.

IV. OTHER INFORMATION

A. Litigation

The County can be a defendant in various legal actions pending or in process and other miscellaneous claims. The ultimate liability, if any, that might result from the final resolution of the above matters is not presently determinable. Management and the County's counsel are of the opinion that the final outcome of any such cases will not have an adverse material effect on the County's financial position.

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

C. Deferred Compensation Plan

The County offers its employees a deferred compensation plan (the Plan) created in accordance with Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to

defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Plan assets are transferred to a plan agent in a custodial trust and are not available to pay the claims of the County's general creditors. Therefore, the liability and corresponding assets are not reflected in the financial statements.

D. Cost Sharing Arrangements

The County has entered into various cost sharing arrangements with the City of Lawrence, Kansas (the City) to provide services and facilities. A listing of those arrangements is as follows:

Emergency Communications Services. In 1994, the City and the County agreed to combine their emergency communications services with the costs of the combined operations to be shared as follows: City 66% and County 34%. This agreement was modified in 1997 following the combination of the County emergency medical services and the City fire department in 1996 as discussed below.

Emergency Medical Services. In 1996, the County emergency medical services and the City fire department were combined with the City paying 74.36% and the County paying 25.64% of the operating costs of the combined operations. The County pays all the costs of buildings and equipment of the ambulance services and the City pays all the costs of buildings and equipment of the fire department.

As of the effective date of the 1996 agreement, all buildings, equipment and furniture were to be transferred to the ownership of the City. This agreement was later modified in 1997, 1998 and 2005.

Health Facilities. In 1996, the City and County agreed to share equally in the cost of construction of a health facility to house the Lawrence-Douglas County Health Department, the Bert Nash Community Mental Health Center and the Douglas County Visiting Nurses Association. The agreement provided that on completion, the building, equipment and furniture would be owned by the City. This health facility was completed and occupied in 1997. A related agreement provides for the City and County to each pay half of the health facility maintenance and operating costs.

Planning Services. The County also pays 1/6th of the cost of the City's planning department.

Lawrence-Douglas County Bioscience Authority. In 2006, the County participated in the creation of the Lawrence-Douglas County Bioscience Authority (LDCBA), along with the City of Lawrence, the University of Kansas, and the Lawrence Chamber of Commerce. In December 2009, the City and County jointly acquired a building to be used by the LDCBA as a business incubator for life sciences companies. The acquisition was financed by general obligation bonds issued by the City. Debt service for the bonds is funded by rental revenue generated from leasing the building space. Should the rents received be insufficient to pay all the debt service on the bonds, the County has an agreement to pay the City 50% of such shortfall. Additionally, the County pays \$200,000 annually to help fund the LDCBA, an agreement which continues through 2018.

Peaslee Center. In 2014, a combined initiative of the City, County and Economic Development Corporation of Lawrence-Douglas County created the Dwayne Peaslee Technical Training Center (Peaslee Center). The City and County each committed to pay \$500,000 in 2015 to support renovations at the Peaslee Center facility, along with each paying another \$100,000 in 2015 to support the Center's operations. In August 2015, the County also agreed to loan the Peaslee Center the principal amount of \$143,295 for additional renovations at the facility. The loan carries an interest rate of 2.035%, and is to be repaid in 120 monthly payments of \$1,322 through August 2025. The

County may, though is not obligated to, provide additional funding in support of the Center's operations in future years.

E. Commitments

In March 2012, Douglas County approved an agreement with the Bioscience and Technology Business Center at the University of Kansas to help fund capital costs of the facility's expansion. The County's commitment is for \$1 million, to be paid in equal annual installments of \$100,000 over a 10-year period, beginning in 2012.

In August 2012, the County approved an agreement with Motorola for long-term services, maintenance and system updates in connection with the emergency communications system. The County's commitment is for \$3,104,583, to be paid over a 10 year period with payments beginning in 2014 of \$279,573, gradually increasing to \$380,474 in 2023.

In fiscal 2015, the County approved a project to renovate the fairgrounds. The total approved project budget was \$7,944,909. As of December 31, 2015, only \$262,363 had been expended, leaving \$7,682,546 in construction and other project commitments remaining as of December 31, 2015.

REGULATORY - REQUIRED
SUPPLEMENTARY INFORMATION

Douglas County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS:			
GENERAL FUND	\$ 42,534,754	\$ 42,400,433	\$ (134,321)
SPECIAL PURPOSE FUNDS:			
Ambulance	5,739,060	5,739,060	0
Emergency Telephone Service	1,109,312	366,814	(742,498)
Employee Benefits	10,244,377	10,168,966	(75,411)
Motor Vehicle Operations	757,000	663,187	(93,813)
Road & Bridge	5,998,221	5,530,856	(467,365)
Special Alcohol	32,989	16,041	(16,948)
Special Building	564,187	157,120	(407,067)
Special Liability	395,000	304,522	(90,478)
Special Parks & Recreation	51,427	-	(51,427)
Youth Services-Juvenile Detention	1,845,388	1,686,986	(158,402)
DEBT SERVICE FUNDS:			
Bond and Interest	774,308	368,478	(405,830)
Local County Sales Tax	5,406,262	4,301,719	(1,104,543)

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 2-1

	<u>General Fund</u>		
	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Taxes:			
Ad valorem property tax	\$ 30,895,951	\$ 30,740,642	\$ 155,309
Delinquent tax	360,612	390,000	(29,388)
Motor vehicle tax	2,717,086	2,651,191	65,895
Local county sales tax	6,574,034	6,300,000	274,034
Interest and penalties	345,593	400,000	(54,407)
Total taxes	<u>40,893,276</u>	<u>40,481,833</u>	<u>411,443</u>
Licenses, fees, and permits:			
Licenses, permits & fees	641,151	386,244	254,907
Charges for services	201,846	350,000	(148,154)
District court fees	539,909	471,679	68,230
Mortgage registration fees	1,700,926	1,669,700	31,226
Total licenses, fees, and permits	<u>3,083,832</u>	<u>2,877,623</u>	<u>206,209</u>
Use of money and property:			
Interest on idle funds	159,449	156,473	2,976
Total interest	<u>159,449</u>	<u>156,473</u>	<u>2,976</u>
Other:			
Rental income	105,300	105,118	182
Sale of chemicals	81,913	81,000	913
Intergovernmental	17,107	14,200	2,907
Sale of property	818	-	818
Miscellaneous income	221,378	471,308	(249,930)
Total other	<u>426,516</u>	<u>671,626</u>	<u>(245,110)</u>
Total cash receipts	<u>\$ 44,563,073</u>	<u>\$ 44,187,555</u>	<u>\$ 375,518</u>
Expenditures:			
Administration:			
Personal services	\$ 214,846	\$ 282,325	\$ (67,479)
Transfers	629,000	-	629,000
Total administration	<u>843,846</u>	<u>282,325</u>	<u>561,521</u>
Administrative services:			
Personal services	408,361	408,970	(609)
Contractual services	635,329	570,000	65,329
Miscellaneous	94	-	94
Reimbursements	(36,899)	(8,843)	(28,056)
Total administrative services	<u>1,006,885</u>	<u>970,127</u>	<u>36,758</u>
Agencies county funded:			
Contractual services	6,935,576	6,771,400	164,176
Total agency county funded	<u>6,935,576</u>	<u>6,771,400</u>	<u>164,176</u>
Appraiser:			
Personal services	621,703	605,253	16,450
Contractual services	7,747	60,900	(53,153)
Capital outlay	2,322	2,500	(178)
Total appraiser	<u>631,772</u>	<u>668,653</u>	<u>(36,881)</u>
CIP projects - capital improvements:			
Transfers to CIP	5,569,984	5,090,559	479,425
Total CIP projects	<u>5,569,984</u>	<u>5,090,559</u>	<u>479,425</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 2-1

	<u>General Fund</u>		
	Actual	Budget	Variance- Over (Under)
Commissioners:			
Personal services	101,978	105,100	(3,122)
Contractual services	203,350	217,500	(14,150)
Miscellaneous	73,986	184,034	(110,048)
Transfers	32,636	-	32,636
Total commissioners	<u>411,950</u>	<u>506,634</u>	<u>(94,684)</u>
Community service work program:			
Personal services	46,455	48,032	(1,577)
Contractual services	-	400	(400)
Commodities	241	700	(459)
Reimbursements	(12,361)	(24,566)	12,205
Total community service work program	<u>34,335</u>	<u>24,566</u>	<u>9,769</u>
Coroner:			
Contractual services	221,578	194,450	27,128
Commodities	762	2,000	(1,238)
Capital outlay	-	2,500	(2,500)
Total coroner	<u>222,340</u>	<u>198,950</u>	<u>23,390</u>
County Clerk:			
Personal services	345,469	375,397	(29,928)
Contractual services	1,136	1,440	(304)
Commodities	25	950	(925)
Miscellaneous	16	250	(234)
Total county clerk	<u>346,646</u>	<u>378,037</u>	<u>(31,391)</u>
Countywide:			
Contractual services	646,754	613,415	33,339
Commodities	156,985	160,000	(3,015)
Miscellaneous	149,360	2,900	146,460
Total countywide	<u>953,099</u>	<u>776,315</u>	<u>176,784</u>
Court operating:			
Personal services	232,712	297,367	(64,655)
Contractual services	675,427	793,355	(117,928)
Commodities	19,979	4,500	15,479
Capital outlay	9,438	21,000	(11,562)
Miscellaneous	18,471	15,000	3,471
Reimbursements	(85,345)	(132,550)	47,205
Total court operating	<u>870,682</u>	<u>998,672</u>	<u>(127,990)</u>
Court trustee:			
Personal services	409,599	414,610	(5,011)
Contractual services	4,554	3,850	704
Commodities	609	500	109
Capital outlay	2,018	2,700	(682)
Miscellaneous	4,698	6,600	(1,902)
Reimbursements	(1,696)	(2,500)	804
Total court trustee	<u>419,782</u>	<u>425,760</u>	<u>(5,978)</u>
District Attorney:			
Personal services	1,664,439	1,676,288	(11,849)
Contractual services	154,418	146,150	8,268
Capital outlay	5,856	5,000	856
Miscellaneous	20,404	17,000	3,404
Reimbursements	(3,561)	(3,500)	(61)
Total district attorney	<u>1,841,556</u>	<u>1,840,938</u>	<u>618</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 2-1

	<u>General Fund</u>		
	Actual	Budget	Variance- Over (Under)
Elections:			
Personal services	144,743	145,139	(396)
Contractual services	141,921	142,165	(244)
Commodities	132,206	47,000	85,206
Reimbursements	(165,509)	-	(165,509)
Transfers	60,000	60,000	-
Total elections	<u>313,361</u>	<u>394,304</u>	<u>(80,943)</u>
Emergency communication center:			
Personal services	1,466,153	1,441,906	24,247
Contractual services	81,042	59,550	21,492
Commodities	8,778	20,000	(11,222)
Capital outlay	12,367	15,000	(2,633)
Miscellaneous	990	1,500	(510)
Reimbursements	(966,088)	(1,021,851)	55,763
Total emergency communication center	<u>603,242</u>	<u>516,105</u>	<u>87,137</u>
Emergency management:			
Personal services	141,071	136,952	4,119
Contractual services	45,777	35,564	10,213
Commodities	277	1,750	(1,473)
Capital outlay	10,287	7,500	2,787
Miscellaneous	3,974	3,500	474
Transfers	35,000	35,000	-
Total emergency management	<u>236,386</u>	<u>220,266</u>	<u>16,120</u>
Fairgrounds:			
Personal services	166,042	177,155	(11,113)
Contractual services	22,896	29,000	(6,104)
Commodities	31,189	25,000	6,189
Total fairgrounds	<u>220,127</u>	<u>231,155</u>	<u>(11,028)</u>
First Responders:			
Personal services	7,060	2,200	4,860
Contractual services	65,875	83,000	(17,125)
Commodities	5,139	6,500	(1,361)
Transfers	22,000	-	22,000
Total first responders	<u>100,074</u>	<u>91,700</u>	<u>8,374</u>
Fleet operations:			
Personal services	252,245	253,044	(799)
Contractual services	53,484	76,150	(22,666)
Commodities	633,569	960,750	(327,181)
Capital outlay	18,491	15,000	3,491
Transfers	25,000	25,000	-
Total fleet operations	<u>982,789</u>	<u>1,329,944</u>	<u>(347,155)</u>
Geographic information system:			
Personal services	165,342	167,332	(1,990)
Contractual services	2,064	5,500	(3,436)
Commodities	800	1,100	(300)
Total geographic information system	<u>168,206</u>	<u>173,932</u>	<u>(5,726)</u>
Heritage Conservation Fund			
Personal services	19,904	25,412	(5,508)
Miscellaneous	102,416	254,743	(152,327)
Transfers	157,835	-	157,835
Total heritage conservation	<u>280,155</u>	<u>280,155</u>	<u>0</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 2-1

	<u>General Fund</u>		
	Actual	Budget	Variance- Over (Under)
Information technology:			
Personal services	766,583	756,197	10,386
Contractual services	255,323	356,435	(101,112)
Commodities	9,527	13,500	(3,973)
Capital outlay	207,497	236,060	(28,563)
Miscellaneous	107	500	(393)
Total information technology	<u>1,239,037</u>	<u>1,362,692</u>	<u>(123,655)</u>
Maintenance:			
Personal services	383,138	406,440	(23,302)
Contractual services	77,720	78,918	(1,198)
Commodities	92,695	98,000	(5,305)
Capital outlay	-	500	(500)
Reimbursements	(26,882)	(23,752)	(3,130)
Transfers	30,000	30,000	-
Total maintenance	<u>556,671</u>	<u>590,106</u>	<u>(33,435)</u>
Noxious weeds:			
Personal services	168,020	165,191	2,829
Contractual services	1,340	2,475	(1,135)
Commodities	101,519	125,460	(23,941)
Transfers	62,358	20,000	42,358
Total noxious weeds	<u>333,237</u>	<u>313,126</u>	<u>20,111</u>
Parks:			
Personal services	116,281	125,215	(8,934)
Contractual services	25,721	31,260	(5,539)
Commodities	26,535	41,800	(15,265)
Transfers	79,737	25,000	54,737
Total parks	<u>248,274</u>	<u>223,275</u>	<u>24,999</u>
Public Works:			
Capital outlay	615	-	615
Total public works	<u>615</u>	<u>-</u>	<u>615</u>
Register of Deeds:			
Personal services	278,527	274,872	3,655
Miscellaneous	6,533	-	6,533
Total register of deeds	<u>285,060</u>	<u>274,872</u>	<u>10,188</u>
Shared costs & transfers:			
Personal services	52,660	81,016	(28,356)
Contractual services	-	39,000	(39,000)
Agencies and projects	681,998	1,235,454	(553,456)
Reimbursements	(36,371)	(81,016)	44,645
Transfers	2,907,839	3,200,000	(292,161)
Total shared costs & transfers	<u>3,606,126</u>	<u>4,474,454</u>	<u>(868,328)</u>
Sheriff:			
Personal services	4,190,089	4,190,341	(252)
Contractual services	229,869	227,100	2,769
Commodities	110,524	149,200	(38,676)
Capital outlay	30,085	37,085	(7,000)
Transfers	111,400	123,400	(12,000)
Reimbursements	(126,321)	(27,000)	(99,321)
Total sheriff	<u>4,545,646</u>	<u>4,700,126</u>	<u>(154,480)</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 2-1

	<u>General Fund</u>		
	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Sheriff Clinton Lake Patrol:			
Personal services	-	42,000	(42,000)
Commodities	-	4,044	(4,044)
Total sheriff Clinton Lake patrol	-	46,044	(46,044)
Sheriff inmate:			
Contractual services	8,975	10,000	(1,025)
Commodities	70,858	70,000	858
Transfers	5,281	-	5,281
Total sheriff inmate	85,114	80,000	5,114
Sheriff jail:			
Personal services	4,895,594	4,828,073	67,521
Contractual services	1,956,657	1,587,460	369,197
Commodities	524,311	539,300	(14,989)
Transfers	84,400	84,400	-
Reimbursements	(656,557)	(529,200)	(127,357)
Total sheriff jail	6,804,405	6,510,033	294,372
Sustainability management:			
Personal services	80,651	83,448	(2,797)
Contractual services	5,125	4,800	325
Commodities	-	300	(300)
Reimbursements	(28,289)	(32,857)	4,568
Total sustainability management	57,487	55,691	1,796
Treasurer:			
Personal services	236,878	234,354	2,524
Contractual services	19,698	16,475	3,223
Commodities	665	15,925	(15,260)
Capital outlay	500	1,050	(550)
Transfers	1,000	1,000	-
Total treasurer	258,741	268,804	(10,063)
Utility communication equipment maintenance:			
Contractual services	50,468	52,000	(1,532)
Total utility building maintenance	50,468	52,000	(1,532)
Utilities:			
Contractual services	1,077,714	977,445	100,269
Commodities	15,710	-	15,710
Capital outlay	9,567	-	9,567
Reimbursements	(44,522)	(37,425)	(7,097)
Total utilities	1,058,469	940,020	118,449
Utility telephone:			
Contractual services	-	139,300	(139,300)
Commodities	-	33,000	(33,000)
Total utility telephone	-	172,300	(172,300)

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 2-1

<u>General Fund</u>			Variance- Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Zoning:			
Personal services	262,126	285,221	(23,095)
Contractual services	14,063	13,793	270
Commodities	230	-	230
Capital outlay	15	1,700	(1,685)
Miscellaneous	1,856	-	1,856
Total zoning	<u>278,290</u>	<u>300,714</u>	<u>(22,424)</u>
 Total expenditures	<u>\$ 42,400,433</u>	<u>\$ 42,534,754</u>	<u>\$ (134,321)</u>
 Receipts over (under) expenditures	2,162,640		
 Unencumbered cash, beginning	1,859,048		
 Unencumbered cash, ending	<u>\$ 4,021,688</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Ambulance

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 3,100,133	\$ 3,084,325	\$ 15,808
Delinquent tax	36,740	35,905	835
Motor vehicle tax	295,700	286,434	9,266
Charges for service	2,417,838	2,344,900	72,938
Miscellaneous	9,989	275	9,714
	<u>5,860,400</u>	<u>5,751,839</u>	<u>108,561</u>
Total cash receipts	<u>\$ 5,860,400</u>	<u>\$ 5,751,839</u>	<u>\$ 108,561</u>
Expenditures:			
Contractual services	\$ 4,786,355	\$ 4,829,060	\$ (42,705)
Commodities	313,921	200,000	113,921
Capital outlay	44,001	70,000	(25,999)
Miscellaneous	906	-	906
Transfers	593,877	640,000	(46,123)
	<u>5,739,060</u>	<u>5,739,060</u>	<u>0</u>
Total expenditures	<u>\$ 5,739,060</u>	<u>\$ 5,739,060</u>	<u>\$ 0</u>
Receipts over (under) expenditures	121,340		
Unencumbered cash, beginning	<u>15,862</u>		
Unencumbered cash, ending	<u>\$ 137,202</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Economic Development

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Sale of property	-	-	-
Miscellaneous	-	-	-
Total cash receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Personal services	\$ -	\$ -	\$ -
Contractual services	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	<u>2,575</u>		
Unencumbered cash, ending	<u>\$ 2,575</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Emergency Telephone Service

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
911 emergency telephone service tax	\$ 509,860	\$ 505,000	\$ 4,860
Interest on idle funds	3,018	2,100	918
	<u>\$ 512,878</u>	<u>\$ 507,100</u>	<u>\$ 5,778</u>
Total cash receipts			
Expenditures:			
Contractual services	\$ 330,176	\$ 437,500	\$ (107,324)
Capital outlay	35,166	671,812	(636,646)
Miscellaneous	1,472	-	1,472
	<u>\$ 366,814</u>	<u>\$ 1,109,312</u>	<u>\$ (742,498)</u>
Total expenditures			
Receipts over (under) expenditures	146,064		
Unencumbered cash, beginning	<u>862,876</u>		
Unencumbered cash, ending	<u>\$ 1,008,940</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Employee Benefits

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 8,385,115	\$ 8,342,696	\$ 42,419
Delinquent tax	100,674	110,398	(9,724)
Motor vehicle tax	756,870	774,547	(17,677)
Intergovernmental	491,523	420,000	71,523
Miscellaneous	67,489	99,546	(32,057)
Transfers	507,839	507,839	-
	<u>\$ 10,309,510</u>	<u>\$ 10,255,026</u>	<u>\$ 54,484</u>
Expenditures:			
Personal services	\$ 10,166,376	\$ 10,161,331	\$ 5,045
Contractual services	2,590	-	2,590
Miscellaneous	-	83,046	(83,046)
	<u>\$ 10,168,966</u>	<u>\$ 10,244,377</u>	<u>\$ (75,411)</u>
Receipts over (under) expenditures	140,544		
Unencumbered cash, beginning	<u>148,394</u>		
Unencumbered cash, ending	<u>\$ 288,938</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Motor Vehicle Operations

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Charges for service	\$ 751,625	\$ 707,000	\$ 44,625
Total cash receipts	<u>\$ 751,625</u>	<u>\$ 707,000</u>	<u>\$ 44,625</u>
Expenditures:			
Personal services	\$ 635,262	\$ 691,314	\$ (56,052)
Contractual services	23,021	37,450	(14,429)
Commodities	4,904	9,500	(4,596)
Transfers	-	1,000	(1,000)
Miscellaneous	<u>-</u>	<u>17,736</u>	<u>(17,736)</u>
Total expenditures	<u>\$ 663,187</u>	<u>\$ 757,000</u>	<u>\$ (93,813)</u>
Receipts over (under) expenditures	88,438		
Unencumbered cash, beginning	<u>65,180</u>		
Unencumbered cash, ending	<u>\$ 153,618</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Road & Bridge

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 3,511,442	\$ 3,489,797	\$ 21,645
Delinquent tax	45,005	49,021	(4,016)
Motor vehicle tax	353,493	319,000	34,493
Fees and permits	-	2,500	(2,500)
Charges for service	18,820	22,823	(4,003)
Intergovernmental	2,122,543	1,690,000	432,543
Miscellaneous	148,036	114,000	34,036
	<u>\$ 6,199,339</u>	<u>\$ 5,687,141</u>	<u>\$ 512,198</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 2,411,517	\$ 2,392,654	\$ 18,863
Contractual services	1,541,584	1,586,742	(45,158)
Commodities	951,074	1,363,825	(412,751)
Capital outlay	1,681	30,000	(28,319)
Transfers	625,000	625,000	-
	<u>\$ 5,530,856</u>	<u>\$ 5,998,221</u>	<u>\$ (467,365)</u>
Total expenditures			
Receipts over (under) expenditures	668,483		
Unencumbered cash, beginning	<u>788,183</u>		
Unencumbered cash, ending	<u>\$ 1,456,666</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Special Alcohol

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Special alcohol tax	\$ 19,597	\$ 25,000	\$ (5,403)
Total cash receipts	<u>\$ 19,597</u>	<u>\$ 25,000</u>	<u>\$ (5,403)</u>
Expenditures:			
Agencies	\$ 16,041	\$ 32,989	\$ (16,948)
Total expenditures	<u>\$ 16,041</u>	<u>\$ 32,989</u>	<u>\$ (16,948)</u>
Receipts over (under) expenditures	3,556		
Unencumbered cash, beginning	<u>30,205</u>		
Unencumbered cash, ending	<u>\$ 33,761</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Special Building

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 66,175	\$ 65,642	\$ 533
Delinquent tax	1,965	3,800	(1,835)
Motor vehicle tax	11,401	5,600	5,801
	<u>79,541</u>	<u>75,042</u>	<u>4,499</u>
Total cash receipts	<u>\$ 79,541</u>	<u>\$ 75,042</u>	<u>\$ 4,499</u>
Expenditures:			
Contractual services	\$ 100,052	\$ 489,187	\$ (389,135)
Commodities	13,992	-	13,992
Capital outlay	43,076	75,000	(31,924)
	<u>157,120</u>	<u>564,187</u>	<u>(407,067)</u>
Total expenditures	<u>\$ 157,120</u>	<u>\$ 564,187</u>	<u>\$ (407,067)</u>
Receipts over (under) expenditures	(77,579)		
Unencumbered cash, beginning	<u>525,332</u>		
Unencumbered cash, ending	<u>\$ 447,753</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Special Liability

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 236,757	\$ 234,371	\$ 2,386
Delinquent tax	1,443	300	1,143
Motor vehicle tax	10,523	11,800	(1,277)
	<u>\$ 248,723</u>	<u>\$ 246,471</u>	<u>\$ 2,252</u>
Total cash receipts			
Expenditures:			
Contractual services	\$ 29,522	\$ 110,000	\$ (80,478)
Transfers	275,000	275,000	-
Miscellaneous	-	10,000	(10,000)
	<u>\$ 304,522</u>	<u>\$ 395,000</u>	<u>\$ (90,478)</u>
Total expenditures			
Receipts over (under) expenditures	(55,799)		
Unencumbered cash, beginning	<u>170,234</u>		
Unencumbered cash, ending	<u>\$ 114,435</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Special Parks & Recreation

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Special alcohol tax	\$ 17,107	\$ 14,200	\$ 2,907
Total cash receipts	<u>\$ 17,107</u>	<u>\$ 14,200</u>	<u>\$ 2,907</u>
Expenditures:			
Recreation facilities	\$ -	\$ 51,427	\$ (51,427)
Total expenditures	<u>\$ -</u>	<u>\$ 51,427</u>	<u>\$ (51,427)</u>
Receipts over (under) expenditures	17,107		
Unencumbered cash, beginning	<u>32,455</u>		
Unencumbered cash, ending	<u>\$ 49,562</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Youth Services-Juvenile Detention

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 1,421,968	\$ 1,406,620	\$ 15,348
Delinquent tax	15,550	22,000	(6,450)
Motor vehicle tax	104,157	91,900	12,257
Intergovernmental	134,550	125,000	9,550
Interest on idle funds	2,765	2,800	(35)
Reimbursements	165,149	120,000	45,149
	<u>1,844,139</u>	<u>1,768,320</u>	<u>75,819</u>
Total cash receipts	<u>\$ 1,844,139</u>	<u>\$ 1,768,320</u>	<u>\$ 75,819</u>
Expenditures:			
Personal services	\$ 1,485,958	\$ 1,592,503	\$ (106,545)
Contractual services	59,469	133,980	(74,511)
Commodities	86,307	108,325	(22,018)
Capital outlay	1,252	4,800	(3,548)
Transfers	54,000	-	54,000
Miscellaneous	-	5,780	(5,780)
	<u>1,686,986</u>	<u>1,845,388</u>	<u>(158,402)</u>
Total expenditures	<u>\$ 1,686,986</u>	<u>\$ 1,845,388</u>	<u>\$ (158,402)</u>
Receipts over (under) expenditures	157,153		
Unencumbered cash, beginning	<u>272,893</u>		
Unencumbered cash, ending	<u>\$ 430,046</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

Non-budgeted Special Purpose Funds

	Ambulance Capital Reserve	Community Correction Plan	Donations	Equipment Reserve	Grants Programs	Prosecutor Training & Assistance	Register of Deeds Technology
Cash receipts:							
Charges for services	\$ -	\$ -	\$ -	\$ (100)	\$ -	\$ 9,444	\$ 202,154
Licenses, permits, and fees	-	-	-	-	-	-	-
Intergovernmental	-	260,749	-	52,941	458,238	-	-
Miscellaneous	-	282,107	1,440	14,500	210	-	-
Interest income	2,711	-	-	30,328	-	-	1,507
Grants	-	-	-	-	-	-	-
Transfers	593,877	32,636	-	1,982,011	-	-	-
Total cash receipts	596,588	575,492	1,440	2,079,680	458,448	9,444	203,661
Expenditures:							
Personal services	-	573,077	10,179	-	254,264	-	-
Contractual services	-	18,706	55	698,329	153,705	20,045	22,353
Commodities	-	4,950	1,284	113,421	10,681	-	-
Capital outlay	755,673	-	-	1,704,665	7,703	-	4,953
Miscellaneous	-	-	1,905	234,218	997	-	-
Agencies and projects	-	-	-	111,615	-	-	-
Transfers	-	-	-	-	-	-	-
Total expenditures	755,673	596,733	13,423	2,862,248	427,350	20,045	27,306
Receipts over (under) expenditures	(159,085)	(21,241)	(11,983)	(782,568)	31,098	(10,601)	176,355
Unencumbered cash, beginning	957,188	16,489	54,825	10,313,388	222,259	30,211	380,179
Unencumbered cash, ending	\$ 798,103	\$ (4,752)	\$ 42,842	\$ 9,530,820	\$ 253,357	\$ 19,610	\$ 556,534

(Continued)

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

Non-budgeted Special Purpose Funds

	Sheriff Special Use	Spec Law Enforcement Trust	Special Highway Improvement	Youth Services Grants	Valley View	Total
Cash receipts:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 11,880	\$ 223,378
Licenses, permits, and fees	22,882	76,642	-	-	-	99,524
Intergovernmental	-	-	-	286,430	-	1,058,358
Miscellaneous	-	72,715	-	-	52,640	423,612
Interest income	-	2,429	-	-	405	37,380
Grants	-	-	-	-	-	-
Transfers	-	-	-	-	-	2,608,524
Total cash receipts	22,882	151,786	-	286,430	64,925	4,450,776
Expenditures:						
Personal services	7,150	-	-	323,517	-	1,168,187
Contractual services	-	25,151	286,206	191,453	5,400	1,421,403
Commodities	23,965	4,872	-	20,806	34,380	214,359
Capital outlay	-	23,986	-	-	-	2,496,980
Miscellaneous	-	98,914	-	2,758	-	338,792
Agencies and projects	-	-	-	-	-	111,615
Transfers	-	-	-	-	-	-
Total expenditures	31,115	152,923	286,206	538,534	39,780	5,751,336
Receipts over (under) expenditures	(8,233)	(1,137)	(286,206)	(252,104)	25,145	(1,300,560)
Unencumbered cash, beginning	44,493	714,891	822,814	511,508	93,949	14,162,194
Unencumbered cash, ending	\$ 36,260	\$ 713,754	\$ 536,608	\$ 259,404	\$ 119,094	\$ 12,861,634

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

Capital Project Funds

	Capital Improvement Plan	CIP Sales Tax	Total
Receipts and other sources:			
Lease proceeds	\$ 31,200	\$ -	\$ 31,200
Intergovernmental	1,687,711	-	1,687,711
Interest on idle funds	54,406	7,086	61,492
Miscellaneous	92,573	-	92,573
Transfers	5,190,806	379,178	5,569,984
	<u>7,056,696</u>	<u>386,264</u>	<u>7,442,960</u>
Total receipts and other sources			
	<u>7,056,696</u>	<u>386,264</u>	<u>7,442,960</u>
Expenditures:			
Contractual services	8,141,847	-	8,141,847
Miscellaneous	153,617	-	153,617
Capital outlay	1,112,890	-	1,112,890
	<u>9,408,354</u>	<u>-</u>	<u>9,408,354</u>
Total expenditures			
	<u>9,408,354</u>	<u>-</u>	<u>9,408,354</u>
Receipts and other sources over (under) expenditures	(2,351,658)	386,264	(1,965,394)
Unencumbered cash, beginning	<u>20,267,464</u>	<u>2,171,549</u>	<u>22,439,013</u>
Unencumbered cash, ending	<u>\$ 17,915,806</u>	<u>\$ 2,557,813</u>	<u>\$ 20,473,619</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Debt Service Fund - Bond and Interest Fund

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Taxes	\$ 75,876	\$ 200	\$ 75,676
Special assessments	250,583	454,000	(203,417)
Total cash receipts	<u>\$ 326,459</u>	<u>\$ 454,200</u>	<u>\$ (127,741)</u>
Expenditures:			
Principal	\$ 240,000	\$ 240,000	\$ -
Interest	109,078	109,080	(2)
Payment to State	-	38,800	(38,800)
Miscellaneous	19,400	30,000	(10,600)
Future payments	-	356,428	(356,428)
Total expenditures	<u>\$ 368,478</u>	<u>\$ 774,308</u>	<u>\$ (405,830)</u>
Receipts over (under) expenditures	(42,019)		
Unencumbered cash, beginning	<u>276,989</u>		
Unencumbered cash, ending	<u>\$ 234,970</u>		

Debt Service Fund - Local County Sales Tax

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Special assessments	\$ 31,018	\$ 31,340	\$ (322)
Ad valorem property tax	12,312	-	12,312
City of Lawrence	-	1,000,000	(1,000,000)
Transfer	2,400,000	2,442,161	(42,161)
Total cash receipts	<u>\$ 2,443,330</u>	<u>\$ 3,473,501</u>	<u>\$ (1,030,171)</u>
Expenditures:			
Principal	\$ 3,520,000	\$ 3,520,000	\$ -
Interest	781,719	781,719	-
Future payments	-	1,104,543	(1,104,543)
Total expenditures	<u>\$ 4,301,719</u>	<u>\$ 5,406,262</u>	<u>\$ (1,104,543)</u>
Receipts over (under) expenditures	(1,858,389)		
Unencumbered cash, beginning	<u>2,915,968</u>		
Unencumbered cash, ending	<u>\$ 1,057,579</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

Internal Service Fund - Employee Benefits Trust

	<u>Actual</u>
Cash Receipts:	
Charges for services	\$ 12,439,863
Interest earnings	4,586
Miscellaneous	69,186
	<u>12,513,635</u>
Total cash receipts	
Expenditures:	
Claims paid	7,417,608
Contractual services	743,245
	<u>8,160,853</u>
Total expenditures	
Receipts over expenditures	4,352,782
Unencumbered cash, beginning	4,471,779
Unencumbered cash, ending	<u><u>\$ 8,824,561</u></u>

Internal Service Fund - Risk Management

	<u>Actual</u>
Cash Receipts:	
Interest earnings	\$ 1,115
Intergovernmental revenue	968
Miscellaneous	2,390
Transfers	275,000
	<u>279,473</u>
Total cash receipts	
Expenditures:	
Personal services	195,844
Contractual services	36,864
	<u>232,708</u>
Total expenditures	
Receipts over expenditures	46,765
Unencumbered cash, beginning	307,708
Prior period adjustment	75,207
Unencumbered cash, beginning, as restated	<u>382,915</u>
Unencumbered cash, ending	<u><u>\$ 429,680</u></u>

Douglas County, Kansas
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2015

Agency Funds

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Tax Accounts	\$ 78,324,588	\$ 144,664,715	\$ 140,920,903	\$ 82,068,400
Motor Vehicle Accounts	2,654,305	8,816,761	8,634,355	2,836,711
Total Distributable Funds	<u>80,978,893</u>	<u>153,481,476</u>	<u>149,555,258</u>	<u>84,905,111</u>
Other Agency Funds:				
Sheriff Seized Property	20,457	33,302	38,258	15,501
Sheriff Inmate Funds	19,120	166,977	169,722	16,375
Sheriff Reward Fund	12,033	-	12,033	-
Sheriff Bond Fund	14,728	764,855	771,077	8,506
District Attorney Funds	164,288	173,877	175,238	162,927
Payroll Clearing	-	13,846,450	13,846,450	-
Register of Deeds Holding	621	-	621	-
Employee Activities	6,985	4,609	1,884	9,710
Total Other Agency Funds	<u>238,232</u>	<u>14,990,070</u>	<u>15,015,283</u>	<u>213,019</u>
Total Agency Funds	<u>\$ 81,217,125</u>	<u>\$ 168,471,546</u>	<u>\$ 164,570,541</u>	<u>\$ 85,118,130</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

Related Municipal Entity - Douglas County Extension Council

	Actual
Cash receipts:	
County appropriation	\$ 510,874
Charges for services	191,757
Miscellaneous	1,518
Total cash receipts	704,149
Expenditures:	
Personnel services	499,115
Contractual services	124,318
Commodities	61,887
Capital outlay	14,446
Total expenditures	699,766
Receipts over expenditures	4,383
Unencumbered cash, beginning	605,004
Unencumbered cash, ending	\$ 609,387

Related Municipal Entity - Lawrence/Douglas Co Health Dept.

	Actual
Cash receipts:	
City/County appropriation	\$ 1,712,795
Grants	1,783,065
Fines, fees and permits	48,455
Charges for services	454,136
Interest	6,080
Miscellaneous	25,902
Total cash receipts	4,030,433
Expenditures:	
Personnel services	3,072,849
Contractual services	424,779
Commodities	393,693
Capital outlay	5,687
Total expenditures	3,897,008
Receipts over expenditures	133,425
Unencumbered cash, beginning	1,940,583
Unencumbered cash, ending	\$ 2,074,008

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

Related Municipal Entity - Douglas County Free Fair

	<u>Actual</u>
Cash receipts:	
County appropriation	\$ 10,000
Charges for services	273,986
Interest	31
	<u>284,017</u>
Total cash receipts	<u>284,017</u>
Expenditures:	
Personnel services	30,752
Contractual services	30,639
Commodities	218,920
Capital outlay	5,391
	<u>285,702</u>
Total expenditures	<u>285,702</u>
Receipts over expenditures	(1,685)
Unencumbered cash, beginning	<u>57,961</u>
Unencumbered cash, ending	<u><u>\$ 56,276</u></u>

Memorandum

City of Lawrence

Planning Department

TO: Board of County Commissioners
FROM: Mary Miller, City/County Planner II
DATE: August 5, 2016
RE: Request for Initiation of Text Amendments to Section 20-319-4 of the *Zoning Regulations for the Unincorporated Territory of Douglas County, Kansas* to add a small scale industrial use category as a Conditional Use and to establish standards for the use.

Background

Richardson Jumpstarters is a small manufacturing business that began as a Home Occupation, but that is growing beyond the limit of a Home Occupation. Dwane Richardson, the business and property owner, submitted an application requesting rezoning of the property from A (Agricultural) to I-1 (Limited Industrial) to accommodate the expansion of the manufacturing use. Based on recommendations from staff, the applicant's representative submitted a request for a text amendment to allow the manufacturing use as a Conditional Use. The rezoning request has been placed on hold.

Discussion

A Conditional Use category for small scale industrial uses would allow small businesses to grow beyond the limits of a Home Occupation and would allow the establishment of small businesses that don't meet the requirements of a Home Occupation, but would establish standards to insure that the business is compatible with the character of the area and with nearby land uses.

In staff's opinion, the Conditional Use Permit process for small scale industrial uses, such as limited manufacturing, is preferable to rezoning to an industrial district for the following reasons:

- The use of the property is limited to the Conditional Use as approved by the County Commission rather than the range of uses that would be permitted if the property were rezoned to an industrial zoning district;
- Use and site specific conditions can be applied with the approval of the Conditional Use to insure compatibility with nearby land uses;
- The Conditional Use Permit process is similar to a rezoning in that it includes a public hearing and is subject to a protest petition; and,
- A Conditional Use Permit includes a revocation and amendment process which provides a level of control on the use.

Action Requested

Initiate a text amendment to Chapter 12 of the County Code, *Zoning Regulations for the Unincorporated Territory of Douglas County, Kansas* to add a small scale industrial use category to the enumerated list of Conditional Uses and to establish standards for the use.

RECEIVED

JUL 26 2016

City County Planning Office
Lawrence, Kansas

DARRYL GRAVES

A PROFESSIONAL LAW CORPORATION

DARRYL GRAVES, JD
Managing Partner

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LAWRENCE, KANSAS 66044
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LAURA WILSON, BA, MLS
Office Manager

Mary Miller
City Planning Office
6th E. 6th St.
P.O. Box 708
Lawrence, KS 66044

Re: Dwane Richardson

Dear Ms. Miller:

Enclosed please find a Request for Initiation of a Text Amendment. Please let our office know if you need anything else.

If you have any questions, do not hesitate to contact me.

Sincerely,



Darryl Graves
July 22, 2016

lw
enclosure



REQUEST FOR INITIATION of a TEXT AMENDMENT
APPLICATION FORM

APPLICANT/AGENT INFORMATION

Contact Michael Jilka
Company _____
Address 1040 New Hampshire
City Lawrence State KS ZIP 66044
Phone (785) 843-8117 Fax (866) 493-2129
E-mail mjilka@jilklaw.com Mobile/Pager () _____
Pre-Application Meeting Date _____ Planner Mary Miller

Are you submitting any other applications? If so, please state which one(s).

Please identify the section of the ^{Zoning Regulation} ~~Development Code~~ or Subdivision Regulations proposed to be amended. 12-319-4

Please provide proposed amendment. (Attach additional sheets if needed)

Applicant's amendment is designed to add small-scale industrial uses as conditional uses.



City of Lawrence Douglas County

PLANNING & DEVELOPMENT SERVICES

Lawrence Douglas County Metropolitan Planning Office

6 East 6th Street, P.O. Box 708, Lawrence, KS 66044

(785) 832-3150 Fax (785) 832-3160

<http://www.lawrenceplanning.org>

Please respond to the following questions to the best of your knowledge. In reviewing and making decisions on proposed text amendments review bodies shall consider the following factors. (Attach additional sheets if needed.)

1. **Does the proposed text amendment correct an error or inconsistency in the Development Code or Subdivision Regulations?** If so, please provide the specific error found and/or reference the specific section of the Development Code that is inconsistent with the section identified to be amended above.

2. **Does the proposed amendment meet the challenge of a changing condition?**
If so, please explain.

The proposed amendment reflects the applicant's desire to operate a small business on his property.

3. **Is the proposed amendment consistent with Horizon 2020? Please explain.**

4. **Is the proposed amendment consistent with the stated purpose of the Development Code? See Sec. 20-104 of the Development Code for the stated purpose.**



**City of Lawrence
Douglas County**

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SIGNATURE

By execution of my/our signature, I/we do hereby officially apply to request initiation of the proposed text amendment as indicated above.

Signature(s): Michael Jelka Date 7/22/16

_____ Date _____
_____ Date _____

STAFF USE ONLY

Application No. _____

Date Received _____

Planning Commission Date _____

Fee \$ _____

Date Fee Paid _____



REQUEST FOR INITIATION of a TEXT AMENDMENT

To the Land Development Code or Subdivision Regulations of Lawrence and Douglas County

Only the Lawrence-Douglas County Planning Commission, Historic Resources Commission, Lawrence City Commission or Douglas County Commission may initiate review and consideration of a proposed text amendment. (Sec. 20-1302(a))

Pre-Application Meeting

A Pre-Application meeting is required for all matters that require a public hearing.

The applicant shall meet with Planning Staff at least seven (7) working days prior to submittal of the application.

Planning Staff will determine the completeness, accuracy, and sufficiency of the application within five (5) working days of submission.

Pre-submittal _____, 20__.

Target Submission Date _____, 20__.

Fee _____

Submittal Requirements

Application Form

- ☐ A complete Application Form. (Application, 3 pages)
 - Page 1 – Owner, Applicant, and Property information
 - Page 2 – Description and details of proposal
 - Page 3 – Description and details/signature page

Other

- ☐ Additional documentation provided by the applicant demonstrating need for amendment proposed.
- ☐ Payment of review fee. (Make check payable to the City of Lawrence.)



REQUEST FOR INITIATION of a TEXT AMENDMENT

To the Land Development Code or Subdivision Regulations of Lawrence and Douglas County

DETERMINATION OF COMPLETENESS, ACCURACY, AND SUFFICIENCY (Completed by Staff)

The following items apply to rezoning applications. Submission of less information than necessary to adequately review and process your application may delay the review process. The following submittal requirements will be deemed either fully completed and Provided (P) or Not Provided (NP) by the applicant. (Circled items have not been reviewed due to time constraints.)

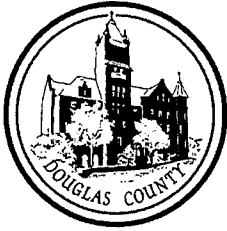
Pre-Application Meeting

P NP

- ☐ ☐ 1. Pre-Application Meeting. The applicant shall meet with Planning Staff at least seven (7) business days prior to submittal of the application.

Submittal Requirements

- ☐ ☐ 2. A complete application form.
- ☐ ☐ 3. Payment of review fee.
- ☐ ☐ 4. Additional documentation provided by the applicant demonstrating need for amendment proposed.



DOUGLAS COUNTY PUBLIC WORKS

3755 E. 25th Street
Lawrence, KS 66046
(785) 832-5293 Fax (785) 842-1201
dgcopubw@douglascountyks.org
www.douglascountyks.org

Keith A. Browning, P.E.
Director of Public Works/County Engineer

MEMORANDUM

To : Board of County Commissioners

From : Keith A. Browning, P.E., Director of Public Works/County Engineer *KAB*

Date : August 18, 2016

Re : Consent Agenda approval of resolution establishing 40 mph speed limit
E 1200 Road from N 1100 Road to Route 458

Wakarusa Township requested we conduct a speed study on E 1200 Road from N 1100 Road to Route 458 (N 1200 Road). This section of E 1200 Road is not posted for reduced speed limit. Therefore, the statutory speed limit is 55-mph or "as reasonable and prudent". E 1200 Road from N 1000 Road to N 1100 Road is posted for 40-mph, as is N 1000 Road from E 1200 Road to old US-59 highway.

The measured 85th-percentile speeds at two locations in this portion of E 1200 Road were 45-mph and 49-mph. The 85th-percentile speed is often a good indicator of the appropriate speed limit. However, given the road's geometry and the number of entrances, and in the interest of establishing consistent speed limits on roads in the vicinity with similar features, we recommend posting this road segment for a 40-mph speed limit.

The attached resolution establishes a 40-mph speed limit on E 1200 Road from N 1100 Road to Route 458.

Action Required: Consent Agenda approval of a resolution establishing a 40-mph speed limit on E 1200 Road from N 1100 Road to Route 458 (N 1200 Road).

RESOLUTION NO. _____

A RESOLUTION ESTABLISHING A 40 MILES PER HOUR
MAXIMUM SPEED LIMIT ON A PORTION OF E 1200 ROAD IN
WAKARUSA TOWNSHIP

WHEREAS, pursuant to K.S.A. 8-1560, local authorities may determine and declare a reasonable and safe maximum speed limit for roads under their jurisdiction; and

WHEREAS, on the basis of an engineering and traffic investigation performed by the Douglas County Public Works Department the maximum speed limit for the following described county road or highway, to-wit:

a portion of E 1200 Road, from the intersection with N 1100 Road north approximately one mile to the intersection with N 1200 Road, otherwise known as Route 458, the centerline of which is more particularly described as follows:

beginning at the Southwest Corner of the Southwest Quarter of Section 23, Township 13 South, Range 19 East of the P.M., thence north along the section line a distance of approximately 5,281 feet to a point 12 feet south of the Northwest Corner of the Northwest Quarter of Section 23, Township 13 South, Range 19 East of the P.M., and terminating at said point,

as set by K.S.A. 8-1558, is greater than is reasonable or safe under the conditions found to exist on the above described road under the jurisdiction of this Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KANSAS that a speed limit of 40 miles per hour is hereby determined and declared to be a reasonable and safe speed limit for the above described road.

This speed limit shall become effective when appropriate signs giving notice thereof are erected upon the road above described.

ADOPTED this _____ day of _____, 2016.

BOARD OF COUNTY COMMISSIONERS
OF DOUGLAS COUNTY, KANSAS

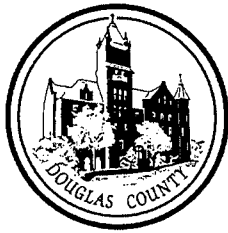
James E. Flory, Chair

ATTEST:

Mike Gaughan, Member

County Clerk

Nancy Thellman, Member



DOUGLAS COUNTY PUBLIC WORKS

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Keith A. Browning, P.E.
Director of Public Works/County Engineer

MEMORANDUM

To : Board of County Commissioners

From : Keith A. Browning, P.E., Director of Public Works/County Engineer *KAB*

Date : August 18, 2016

Re : Consent Agenda approval of resolution establishing 40 mph speed limit
N 1100 Road from E 1200 Road to US-59 highway

Wakarusa Township has requested establishment of a 40-mph speed limit on N 1100 Road from E 1200 Road to US-59 highway. This one-mile section of N 1100 Road is not posted for reduced speed limit. Therefore, the statutory speed limit is 55-mph or "as reasonable and prudent". Other township roads in this vicinity west of US-59 highway, i.e. N 1000 Road and E 1200 Road, are either currently posted for 40-mph or proposed to be posted for 40-mph.

Speeds were not measured on this section of N 1100 Road. However, given the road's geometry and the number of entrances, and in the interest of establishing consistent speed limits on roads in the vicinity with similar features, we recommend posting this road segment for a 40-mph speed limit.

The attached resolution establishes a 40-mph speed limit on N 1100 Road from E 1200 Road to US-59 highway.

Action Required: Consent Agenda approval of a resolution establishing a 40-mph speed limit on N 1100 Road from E 1200 Road to US-59 highway.

RESOLUTION NO. _____

A RESOLUTION ESTABLISHING A 40 MILES PER HOUR
MAXIMUM SPEED LIMIT ON A PORTION OF N 1100 ROAD IN
WAKARUSA TOWNSHIP

WHEREAS, pursuant to K.S.A. 8-1560, local authorities may determine and declare a reasonable and safe maximum speed limit for roads under their jurisdiction; and

WHEREAS, on the basis of an engineering and traffic investigation performed by the Douglas County Public Works Department the maximum speed limit for the following described county road or highway, to-wit:

a portion of N 1100 Road, from the intersection with E 1200 Road east approximately one mile to the intersection with US-59 highway, the centerline of which is more particularly described as follows:

beginning at the Southwest Corner of the Southwest Quarter of Section 23, Township 13 South, Range 19 East of the P.M., thence east along the section line a distance of approximately 5,215 feet to a point 115 feet west of the Southeast Corner of the Southeast Quarter of Section 23, Township 13 South, Range 19 East of the P.M., and terminating at said point,

as set by K.S.A. 8-1558, is greater than is reasonable or safe under the conditions found to exist on the above described road under the jurisdiction of this Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KANSAS that a speed limit of 40 miles per hour is hereby determined and declared to be a reasonable and safe speed limit for the above described road.

This speed limit shall become effective when appropriate signs giving notice thereof are erected upon the road above described.

ADOPTED this _____ day of _____, 2016.

BOARD OF COUNTY COMMISSIONERS
OF DOUGLAS COUNTY, KANSAS

James E. Flory, Chair

ATTEST:

Mike Gaughan, Member

County Clerk

Nancy Thellman, Member

Memorandum

City of Lawrence-Douglas County

Planning & Development Services

TO: Board of County Commissioners

CC: Craig Weinaug, County Administrator

FROM: Mary Miller, Planner

Date: August 18, 2016

RE: Request for a one-year extension to the approval of **CUP-15-00229:** Conditional Use Permit for Burning Barrel, a specialty butcher shop, located on approximately 30 acres at 292 N 2100 Road. Request submitted by Brian Strecker, Burning Barrel LLC, property owner of record.

ATTACHMENTS:

A: CUP plans.

BACKGROUND

At their August 12, 2015 meeting, the Board of County Commissioners voted unanimously to approve the Conditional Use Permit for Burning Barrel, Specialty Butcher Shop subject to the following conditions:

1. The following standards apply to the use:
 - a. A maximum of 4 full-time equivalent employees are permitted.
 - b. Structures are required to comply with commercial building code requirements if used for more than the storage of agricultural commodities.
 - c. Noise, light, vibration, or objectionable odor associated with the production may not be perceptible beyond the site boundary/property lines.
 - i. If necessary, an Ozone Generator shall be installed on the smoker to manage smoke and odor.
 - d. The production of the value-added product must comply with EPA water and air quality standards.
 - e. All equipment used in the production of the value-added product shall be located wholly within a building or structure or be screened from the public rights-of-way and adjacent residential buildings.
 - f. Product shall be stored within a building or structure so that it is not visible from the property lines.
 - g. Deliveries from commercial vehicles with a GVW (Gross Vehicle Weight) that exceeds 5 tons in capacity are limited to no more than 2 trips (to and from the site) per week.
 - h. Slaughtering is not permitted on the premises.
 - i. No retail sales shall occur on the premises.

2. The applicant shall secure all licenses and conduct all operations in compliance with any relevant statutes or regulations in the State of Kansas.
3. Any increase to the building size will be processed through the Planning Commission public hearing process.
4. A change in operator shall be required to request reapproval of the CUP by the County Commission following mailed public notice.
5. The CUP shall be administratively reviewed every 5 years by the Douglas County Zoning and Codes Department.
6. A new septic system shall be installed prior to the operation of the use, per Health Department approval.

The conditions of approval were met and the Conditional Use Permit was released to the Zoning and Codes Office on August 14, 2015 for processing of building permit.

EXTENSION REQUEST

Per Section 12-319-2 of the Zoning Regulations, if a building permit is not obtained for the site within one year of the Commission's approval of the CUP application, the approval becomes null and void unless an extension is requested prior to that date. The applicant submitted a written request for an extension prior to the deadline.

The conditions of approval have been met and the site plan has been released to the Zoning and Codes. The applicant has been working with the Zoning and Codes Office on the building code requirements for the storage container that will house the facility.

The applicant has completed the purchase of the property and is working to make repairs to the outbuildings. The applicant noted that they are working diligently with several engineers to finalize the blue prints for the building and are waiting on a hood design to complete the prints. The majority of the other requirements are taken care of and they are close to submitting plans and a building permit application to the Zoning and Codes Office.

RECOMMENDATION:

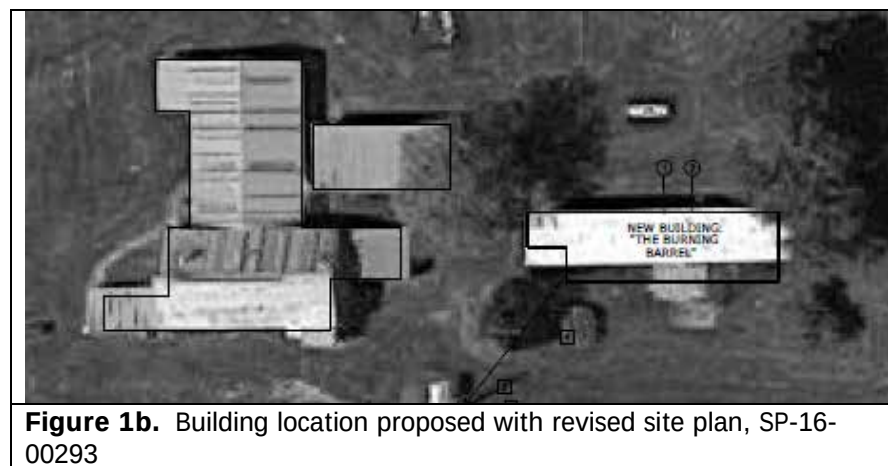
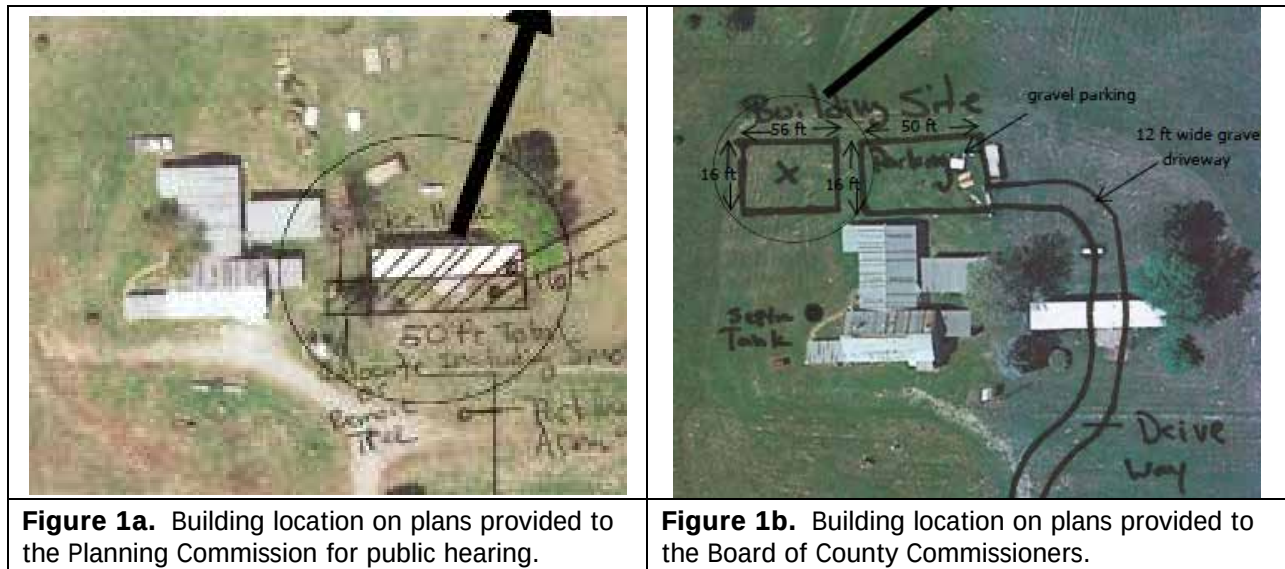
Based on the progress that has been made on this project, staff recommends approval of a one-year extension (to August 12, 2017) to the approval for CUP-15-00229, Conditional Use Permit for Burning Barrel, Specialty Butcher Shop, at 292 N 2100 Road.

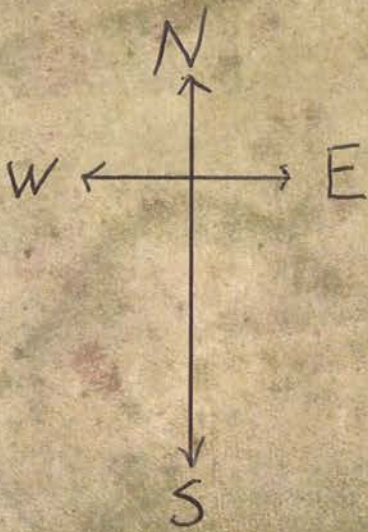
REVISED SITE PLAN

A revised site plan, SP-16-00293, was submitted in July of 2016 to change the location of the facility back to the position shown on the original CUP plans. The Planning Commission recommended approval of the CUP with the building in the location in Figure 1. The building was moved behind the barn on the plans that were provided to the Board of County Commissioners due to input from the applicant's engineers on the septic line location. Now that additional engineering work has been done, the building is to be relocated back to the original area (the location of the previous mobile home) as this will facilitate the extension of electrical service.

This site plan is currently under administrative review, per Section 12-319A-7 of the Zoning Regulations which allow the Lawrence-Douglas County Planning Director to approve a site

plan when minor changes are proposed. The site plan is in the review process. This information is being provided to update the Commissioners on the change that is being proposed. No action is requested on the site plan.





292

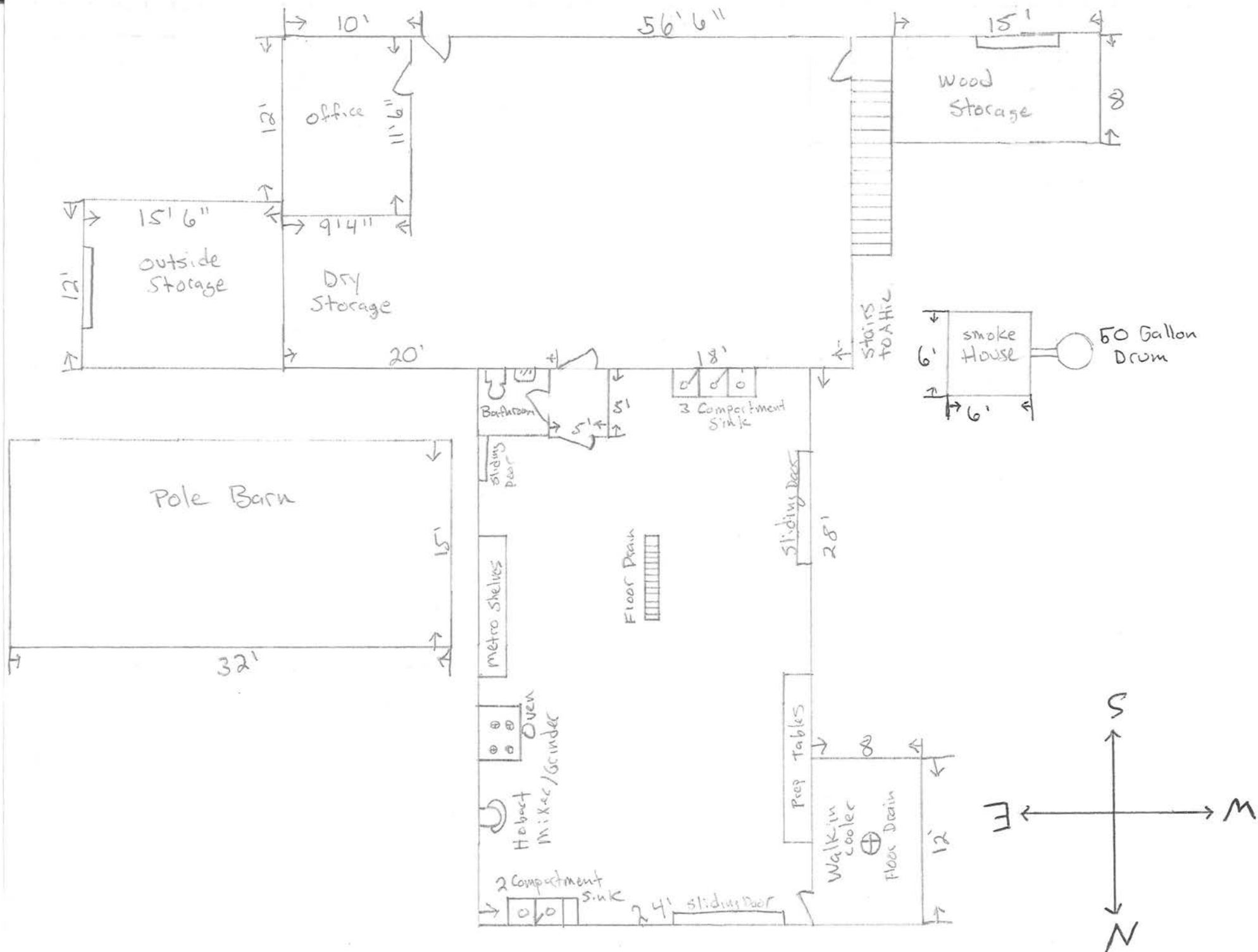
20' 40' 6'

Parking + Drive way
will receive new Gravel

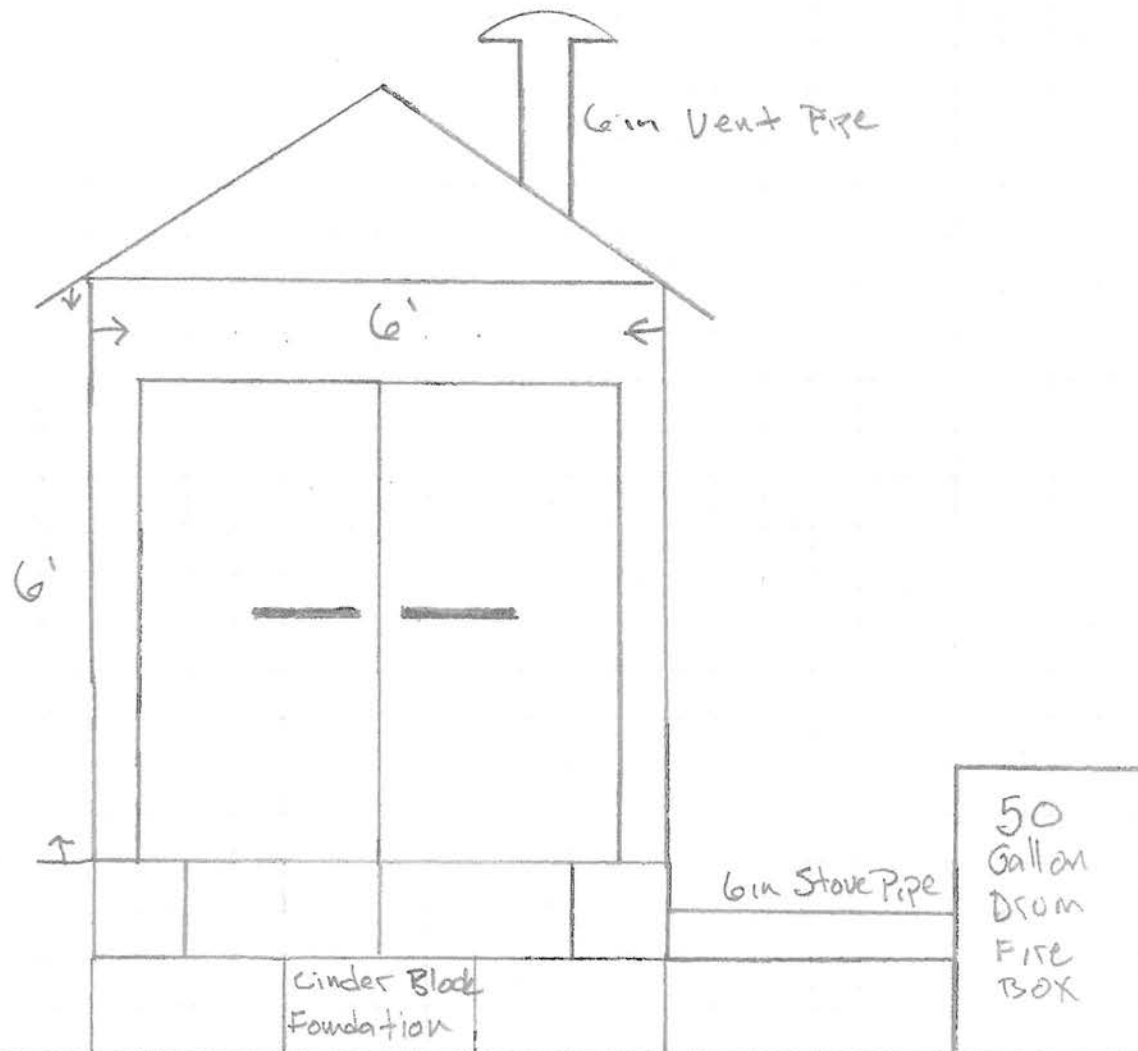
10'

1023

N 2100 Rd



Smoke House



111 East 11th Street, Unit 200
Lawrence, KS 66044
phone: (785) 832-5237
fax: (785) 330-2801



email: eccdept@douglas-county.com
website: www.douglas-county.com

RANDY L. ROBERTS
Director

RICHARD L. BARR
Assistant Director

MEMORANDUM

To: Board of County Commissioners

From: Randy L. Roberts, Director of Emergency Communications

Date: August 24, 2016

Re: Consent Agenda item waiving formal bidding process and authorize staff to access the State of Kansas, Western States Contract Alliance, and related MARC (Mid America Regional Council) contracts for the renewal of the annual maintenance agreement for the current P25 800 MHz Digital Simulcast Radio System with Motorola Solutions, Inc. Second, support the ongoing 24/7 maintenance, upgrades and improvements to the DGCO Emergency Communications Center located at the DGCO Law Enforcement Center directly related to the new radio system.

Funds for the maintenance agreement with Motorola Solutions, Inc. are budgeted in the E911 funds allocated for the Emergency Communications Center. This secondary maintenance agreement covers all software upgrades for the communications centers equipment, as well as the communication centers tower sites and 24/7 alarm monitoring for all existing equipment and locations.

As approved by the DGCO Commission on June 13, 2012, Douglas County Emergency Communications agreed to begin funding the Motorola Solutions maintenance agreement with existing budgeted E911 funds after the first year warranty expired with the initial purchase and implementation of the new P25 radio system. This maintenance agreement is more cost effective and far more responsive than spot calls for service, as equipment malfunctions are a normal expectation in the 24/7 operation for the center.

911 ADVISORY BOARD

SHERIFF KENNETH MCGOVERN
Douglas County
Chairman

CHIEF MARK BRADFORD
Lawrence Douglas County
Fire-Medical Services
Vice Chairman

CHIEF TARIK KHATIB
Lawrence Police Department

INTERIM CHIEF CHRIS KEARY
Kansas University
Public Safety

CHIEF KEN KEITER
Eudora City Fire
Department

111 East 11th Street, Unit 200
Lawrence, KS 66044
phone: (785) 832-5237
fax: (785) 330-2801



email: eccdept@douglas-county.com
website: www.douglas-county.com

RANDY L. ROBERTS
Director

RICHARD L. BARR
Assistant Director

Total for the maintenance contract is \$98,267.04 for the renewable annual contract covering the period of August 1, 2016 through July 31, 2017.

Action Required: Consent agenda authorizing for Emergency Communications Director to approve the 2016 service and maintenance agreement.

911 ADVISORY BOARD

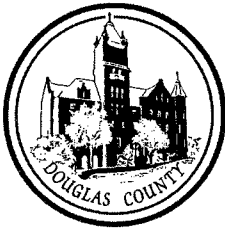
SHERIFF KENNETH MCGOVERN
Douglas County
Chairman

CHIEF MARK BRADFORD
Lawrence Douglas County
Fire-Medical Services
Vice Chairman

CHIEF TARIK KHATIB
Lawrence Police Department

INTERIM CHIEF CHRIS KEARY
Kansas University
Public Safety

CHIEF KEN KEITER
Eudora City Fire
Department



DOUGLAS COUNTY PUBLIC WORKS

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Keith A. Browning, P.E.
Director of Public Works/County Engineer

MEMORANDUM

To: G. Craig Weinaug, County Administrator

From: Keith A. Browning, P.E., Director of Public Works / County Engineer *KAB*
Sarah Plinsky, Assistant County Administrator
Chad Voigt, P.E., Deputy Director of Public Works

Date: August 19, 2016

Re: 2016 – 2020 Five year Capital Improvement Plan

The attached spreadsheets outline the 2016-2020 Capital Improvement Plan (CIP). This plan was reviewed with the Board of County Commissioners during the development of the 2017 Budget and some modifications were made. It is important to note that the CIP years 2017 to 2020 are not firm commitments and will continue to be refined as projects evolve.

Staff will be at the Commission meeting to answer any questions.

2016 CIP SUMMARY

	2016 RESERVE	2016 BUDGET	TOTAL AVAILABLE
Facilities	\$ 4,722,159	\$ 2,775,020	\$ 7,497,179
Road	\$ 8,745,540	\$ 1,635,327	\$ 10,380,867
Bridge	\$ 5,414,526	\$ 434,748	\$ 5,849,274
TOTAL CIP	\$ 18,882,225	\$ 4,845,095	\$ 23,727,320

2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET
\$ 1,662,500	\$ 1,275,000	\$ 940,675	\$ 800,000
\$ 2,480,000	\$ 2,610,000	\$ 2,500,000	\$ 2,970,000
\$ 740,000	\$ 790,000	\$ 900,000	\$ 430,000
\$ 4,882,500	\$ 4,675,000	\$ 4,340,675	\$ 4,200,000

2015 Beginning Funds in Reserve	\$ 21,026,543
2015 CIP Transfer	\$ 5,190,806
2015 Non Budgeted Revenue	\$ 1,880,040
2015 Expenditures	\$ 10,181,583
2015 Ending Fund Balance	\$ 17,915,806
Transfer from Equipment Reserve	\$ 966,419
2016 Beginning Fund Balance	\$ 18,882,225
2016 CIP Transfer	\$ 4,845,095
TOTAL AVAILABLE	\$ 23,727,320

2015 NON-BUDGET REVENUE RECEIVED:	
Interest	\$ 54,406
Lease Revenue	\$ 31,200
Sale of Land	\$ 201,200
Debt Issuance Refund	\$ -
Project Revenues	\$ 1,593,234
TOTAL NON-BUDGET REVENUE:	\$ 1,880,040

	Percentages
	2016
Facilities	31.60%
Road	43.75%
Bridge	24.65%

CIP FACILITY PROJECTS	PROPOSED 2016 REVISIONS	CIP Project #	Expense Begin Year	Constr. Yr.	Total Project Cost	Non CIP Funds	2016 Funds in Reserve	2016 BUDGET	2016 Total Available	Projected 2017	Projected 2018	Projected 2019	Projected 2020
CIP General Contingency							\$259,869	\$200,000	\$459,869	\$300,000	\$300,000	\$300,000	\$300,000
Jail Expansion Design Studies		FAC0002	2014	2014	\$184,650		\$0	\$766,650	\$766,650				
Courthouse Chiller	Final payment in 2016	FAC0007	2015	2015	\$140,000		\$33,656	\$19,234	\$52,890				
Fairgrounds		FAC0008	2015	2015	\$7,944,909	\$2,557,814	\$4,087,959	\$1,299,136	\$5,387,095				
Fire Station #1	Project Budget in flux	FAC0010	2016	2016	\$520,000		\$250,000	\$270,000	\$520,000	\$50,000			
Jail Chiller Replacement	To be included in Jail expansion?	FAC0011	2018	2019	\$500,000		\$90,675		\$90,675		\$225,000	\$90,675	
Downtown Space Needs	Project undefined at this time	FAC0012		2017	\$1,500,000		\$0	\$100,000	\$100,000	\$750,000	\$500,000	\$150,000	
Courthouse Stonework Renovation		FAC0013			\$3,000,000		\$0		\$0	\$250,000	\$250,000	\$400,000	\$500,000
Mental Health Crisis Center Studies	To be broken out separate	FAC0016					\$0	\$120,000	\$120,000				
Community Health Ctr Improvements	Boiler, Chiller, Stabilization		2016	2016			\$0		\$0	\$312,500			
TOTAL							\$4,722,159	\$2,775,020	\$ 7,497,179	\$1,662,500	\$1,275,000	\$940,675	\$800,000

CAPITAL PROJECTS (Not In CIP Fund)	DESCRIPTION	CIP Project #	Expense Begin Year	Constr. Yr.	Total Project Cost	Non CIP Funds	2016 Funds in Reserve	2016 BUDGET	2016 Total Available	Projected 2017	Projected 2018	Projected 2019	Projected 2020
Community Health Center Security	Special Building Fund	BLD0004	2016		\$56,000	\$56,000	\$56,000		\$56,000				
Courtroom Remodel	Future funding planned for Courts		2016	2016	\$751,255	\$751,255	\$337,459		\$337,459	\$206,898	\$206,898		
Courthouse Elevator	Special Building	BLD0002	2016	2016	\$114,000	\$114,000	\$114,000		\$114,000				
JLE Police Computer HVAC	Special Building - Reimburse?	BLD0005	2016	2016	\$30,000	\$30,000	\$30,000		\$30,000				
United Way HVAC	Valleyview (\$70,000) and Special		2016	2016	\$205,000	\$205,000	\$140,000		\$140,000				
JLE Airhandlers	Special Building in 2016 and 2017		2016	2016	\$175,000	\$125,000	\$125,000		\$125,000	\$50,000			
Courthouse Parking Lot	Special Building in 2016		2016	2016	\$180,000	\$180,000	\$180,000		\$180,000				
TOTAL							\$982,459		\$982,459	\$256,898	\$206,898		

CIP ROAD PROJECTS	CIP Project #	Expense Begin Year	Constr. Yr.	Total Project Cost	Outside Funding	Dg. Co. Cost	2016 Funds in Reserve	2016 BUDGET	2016 Total Available	Projected 2017	Projected 2018	Projected 2019	Projected 2020
Annual Contract Pavement Maint.				\$500,000	\$0	\$500,000	\$207,673	\$292,327	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Annual Rock Road Stabilization				\$150,000	\$0	\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Road CIP Contingency				\$500,000	\$0	\$500,000	\$500,000	\$0	\$500,000				
Rte 1055, N1180 to SLT	2014-05	2014	2015	\$375,000	\$0	\$375,000	\$11,307	\$0	\$11,307				
Rte 1055, Rte 12 to Vinland [HRRR]	2013-22	2014	2015	\$630,000	\$480,000	\$150,000	\$14,265	\$0	\$14,265				
Rte 1055, Rte 12 to Vinland Pavement	2014-08	2015	2015	\$1,250,000	\$0	\$1,250,000	\$8,331	\$0	\$8,331				
Rte 1W and 1S Pavement Stabilization	2015-15	2016	2016	\$450,000	\$0	\$450,000	\$350,000	\$100,000	\$450,000				
Rte 458, E1800 to E2000 [HRRR]	2015-17	2016	2017	\$950,000	\$522,000	\$428,000	\$100,000	\$328,000	\$428,000				
Rte 458, E800 thru E1000 [Apply FFE]	2015-05	2014	2017	\$5,950,000	\$0	\$5,950,000	\$4,303,722	\$260,000	\$4,563,722	\$250,000			
Rte 458, N1150 E100 Culvert Replacements	2013-08	2016	2017	\$230,000	\$0	\$230,000	\$230,000	\$0	\$230,000				
Rte 1055, N1000 to N1180	2014-21	2014	2018	\$2,000,000	\$0	\$2,000,000	\$1,348,285	\$350,000	\$1,698,285	\$300,000			
Rte 1029, Rte 10 to Rte 458	2016-16	2016	2019	\$900,000	\$0	\$900,000	\$0	\$0	\$0	\$200,000	\$300,000	\$400,000	
Rte 458, E1500 To E1600	2016-17	2015	2019	\$1,200,000	\$0	\$1,200,000	\$300,000	\$100,000	\$400,000	\$200,000	\$300,000	\$300,000	
Rte 1055 @ N700 curve	2016-18	2016	2020	\$1,350,000	\$0	\$1,350,000	\$539,000	\$50,000	\$589,000	\$360,000			\$400,000
Wakarusa Drive extension to Rte 458	2018-05	2018	2021	\$8,900,000	\$4,000,000	\$4,900,000	\$0	\$0	\$0	\$520,000	\$965,000	\$900,000	\$1,120,000
Rte 1055, Vinland to Rte 458	2017-15	2017	2022	\$2,000,000	\$0	\$2,000,000	\$400,000	\$50,000	\$450,000				\$400,000
Rte 1061 / Rte 460 intersection	2019-11	2019	2022	\$1,500,000	\$0	\$1,500,000	\$0	\$0	\$0				\$400,000
Rte 1061, N400 to N600 and 0510-2200	2020-11	2020	2023	\$2,100,000	\$0	\$2,100,000	\$0	\$0	\$0				
TOTAL							\$8,462,583	\$1,530,327	\$9,992,910	\$2,480,000	\$2,215,000	\$2,250,000	\$2,970,000
SHARED AGREEMENTS	CIP Project #	Expense Begin Year	Constr. Yr.	Total Project Cost	Outside Funding	Dg. Co. Cost	2016 Funds in Reserve	2016 BUDGET	2016 Total Available	Projected 2017	Projected 2018	Projected 2019	Projected 2020
US-56 at Rte 14 (High St.) [KDOT]	2013-11	2012	2015	-----	-----	\$80,000	\$32,957	\$0	\$32,957				
Benefit Dist E 19th St, Harper to O'Connell	2016-15	2017	2018	\$3,000,000	\$2,250,000	\$750,000	\$250,000	\$105,000	\$355,000		\$395,000		
Benefit Dist E1700 Rd (PW site)	2018-15	2018	2019	-----	-----	\$250,000	\$0	\$0	\$0			\$250,000	
TOTAL							\$282,957	\$105,000	\$387,957	\$0	\$395,000	\$250,000	\$0
ALL CIP ROAD PROJECTS TOTAL							\$8,745,540	\$1,635,327	\$10,380,867	\$2,480,000	\$2,610,000	\$2,500,000	\$2,970,000

CIP BRIDGE PROJECTS	CIP Project #	Expense Begin Year	Constr. Yr.	Total Project Cost	Outside Funding	Dg. Co. Cost	2016 Funds in Reserve	2016 BUDGET	2016 Total Available	Projected 2017	Projected 2018	Projected 2019	Projected 2020
Annual Bridge Contingency Fund	13			\$200,000	\$0	\$200,000	\$200,000	\$0	\$200,000	\$200,000	\$200,000	\$200,000	
Annual Pipe Culvert Liners	99			\$125,000	\$0	\$125,000	\$125,000	\$0	\$125,000			\$125,000	
Culvert 0100-2042 replacement	2014-62	2013	2015	\$75,000	\$0	\$75,000	\$0	\$0	\$0				
Culvert 0200-0420 replacement	2014-56	2013	2015	\$75,000	\$0	\$75,000	\$0	\$0	\$0				
Culvert 0507-1700 replacement [USFWS]	2014-09	2014	2015	\$965,000	\$165,000	\$800,000	\$22,641	\$0	\$22,641				
Culvert 1300-2360 replacement	2014-58	2013	2015	\$150,000	\$0	\$150,000	\$0	\$0	\$0				
Culvert 1374-0100 replacement	2014-63	2013	2015	\$150,000	\$0	\$150,000	\$0	\$0	\$0				
Bridge 1186-1500 deck repair	2013-17	2013	2015	\$380,000	\$0	\$460,000	\$254,101	\$0	\$254,101				
Bridge 1800-1124 deck repair	2014-20	2014	2015	\$175,000	\$0	\$175,000	\$9,340	\$0	\$9,340				
Bridge 1858-1150 deck repair	2014-68	2014	2015	\$100,000	\$0	\$100,000	\$9,700	\$0	\$9,700				
Culvert 1976-1600 replacement	2014-64	2014	2016	\$75,000	\$0	\$75,000	\$75,000	\$0	\$75,000				
Culvert 2046-1600 replacement	2014-65	2014	2016	\$150,000	\$0	\$150,000	\$150,000	\$0	\$150,000				
Culvert 0207-1000 replacement	2015-52	2014	2016	\$150,000	\$0	\$150,000	\$148,650	\$0	\$148,650				
Culvert 0417-0900 replacement	2015-53	2014	2016	\$75,000	\$0	\$75,000	\$75,000	\$0	\$75,000				
Bridge 1265-2387 deck repair	2010-08	2015	2016	\$100,000	\$0	\$100,000	\$100,000	\$0	\$100,000				
Bridge 0874-0795 deck replacement	2013-18	2013	2016	\$475,000	\$0	\$475,000	\$474,481	\$0	\$474,481				
Bridge 1000-1638 replacement	2013-20	2012	2016	\$986,000	\$0	\$986,000	\$838,311	\$0	\$838,311				
Bridge 0958-0900 replacement [KLBIP]	2015-67	2014	2016	\$350,000	\$120,000	\$230,000	\$248,425	\$0	\$248,425				
Bridge 0064-0550 replacement	2015-68	2014	2016	\$725,000	\$0	\$725,000	\$651,742	\$75,000	\$726,742				
Bridge 1782-1000 deck patch/ overlay	2015-69	2015	2016	\$150,000	\$0	\$150,000	\$150,000	\$0	\$150,000				
Culvert 1991-0100 replacement [USFWS]	2017-54	2017	2016	\$200,000	\$70,000	\$130,000	\$120,000	\$10,000	\$130,000				
Culvert 2000-0120 replacement	2015-54	2014	2017	\$75,000	\$0	\$75,000	\$73,650	\$0	\$73,650				
Culvert 1500-1624 replacement	2015-61	2014	2017	\$500,000	\$0	\$500,000	\$383,902	\$114,748	\$498,650				
Culvert 0671-2100 replacement	2016-56	2016	2017	\$95,000	\$0	\$95,000	\$95,000	\$0	\$95,000				
Culvert 0900-1043 replacement	2017-53	2016	2017	\$250,000	\$0	\$250,000	\$225,000	\$0	\$225,000	\$25,000			
Culvert 0939-0000 replacement	2017-62	2017	2017	\$130,000	\$0	\$130,000	\$0	\$0	\$0	\$130,000			
Bridge 2130-0615 polymer overlay	2015-70	2015	2017	\$450,000	\$0	\$450,000	\$359,583	\$0	\$359,583	\$90,000			
Bridge 1108-1883 polymer overlay	2015-71	2016	2017	\$100,000	\$0	\$100,000	\$70,000	\$30,000	\$100,000				
Bridge 0725-0650 polymer overlay	2016-51	2015	2017	\$75,000	\$0	\$75,000	\$0	\$75,000	\$75,000				
Bridge 1800-1124 polymer overlay	2016-53	2017	2017	\$75,000	\$0	\$75,000	\$0	\$55,000	\$55,000	\$20,000			
Bridge 0064-0550 polymer overlay	2016-81	2017	2017	\$75,000	\$0	\$75,000	\$0	\$0	\$0	\$75,000			
Culvert 0000-0334 replacement	2017-52	2016	2018	\$200,000	\$0	\$200,000	\$0	\$75,000	\$75,000	\$125,000			
Culvert 1000-1241 replacement	2017-55	2017	2018	\$75,000	\$0	\$75,000	\$0	\$0	\$0	\$75,000			
Culvert 0700-2047 replacement	2017-58	2017	2018	\$125,000	\$0	\$125,000	\$0	\$0	\$0		\$125,000		
Culvert 0750-0787 replacement	2017-59	2017	2018	\$25,000	\$0	\$25,000	\$0	\$0	\$0		\$25,000		
Culvert 0927-2200 replacement	2017-60	2017	2018	\$40,000	\$0	\$40,000	\$0	\$0	\$0		\$40,000		

CIP BRIDGE PROJECTS	CIP Project #	Expense Begin Year	Constr. Yr.	Total Project Cost	Outside Funding	Dg. Co. Cost	2016 Funds in Reserve	2016 BUDGET	2016 Total Available	Projected 2017	Projected 2018	Projected 2019	Projected 2020
Culvert 0938-2200 replacement	2017-61	2017	2018	\$25,000	\$0	\$25,000	\$0	\$0	\$0		\$25,000		
Bridge 1215-1750 replacement	2014-66	2015	2018	\$300,000	\$0	\$300,000	\$190,000	\$0	\$190,000		\$110,000		
Bridge 0836-1050 replacement	2015-72	2017	2018	\$230,000	\$0	\$230,000	\$190,000	\$0	\$190,000		\$40,000		
Bridge 0800-1081 replacement	2015-74	2015	2018	\$175,000	\$0	\$175,000	\$100,000	\$0	\$100,000		\$75,000		
Bridge 1267-1200 replacement	2017-51	2017	2018	\$150,000	\$0	\$150,000	\$75,000	\$0	\$75,000		\$75,000		
Culvert 1040-2200 replacement	2017-56	2017	2019	\$250,000	\$0	\$250,000	\$0	\$0	\$0			\$250,000	
Culvert 1138-2200 replacement	2017-57	2017	2019	\$150,000	\$0	\$150,000	\$0	\$0	\$0			\$150,000	
Bridge 0964-1000 replacement [OSBR]	2015-73	2015	2019	\$861,000	\$611,000	\$250,000	\$0	\$0	\$0		\$75,000	\$175,000	
Culvert 0067-0900 replacement	2019-51	2019	2020	\$175,000	\$0	\$175,000	\$0	\$0	\$0				\$175,000
Culvert 0100-1094 replacement	2019-52	2019	2020	\$25,000	\$0	\$25,000	\$0	\$0	\$0				\$25,000
Culvert 0720-0270 replacement	2019-53	2019	2020	\$130,000	\$0	\$130,000	\$0	\$0	\$0				\$130,000
Culvert 1187-0576 replacement	2019-54	2019	2020	\$100,000	\$0	\$100,000	\$0	\$0	\$0				\$100,000
Culvert 0801-2200 replacement	2020-51	2020	2021	\$100,000	\$0	\$100,000	\$0	\$0	\$0				
Culvert 0849-2200 replacement	2020-52	2020	2021	\$95,000	\$0	\$95,000	\$0	\$0	\$0				
Culvert 0868-2200 replacement	2020-53	2020	2021	\$105,000	\$0	\$105,000	\$0	\$0	\$0				
Bridge 0600-0172 replacement	2019-55	2019	2022	\$700,000	\$0	\$700,000	\$0	\$0	\$0				
Bridge 1400-2342 replacement	2020-54	2020	2023	\$700,000	\$0	\$700,000	\$0	\$0	\$0				
Bridge 1546-0100 replacement	2020-55	2020	2023	\$725,000	\$0	\$725,000	\$0	\$0	\$0				
TOTALS							\$5,414,526	\$434,748	\$5,849,274	\$740,000	\$790,000	\$900,000	\$430,000