

BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KANSAS

Amended Agenda

WEDNESDAY, JULY 26, 2017

4:00 p.m.

-Consider approval of the minutes for June 14 and July 5, 2017

CONSENT AGENDA

- (1) (a) Consider approval of Commission Orders; and
- (b) FY2017 Quarterly Budget Adjustment Report (4th Qtr); FY2018 Revised Behavioral Health Budget and FY2018 Carryover Budget (Deborah Wright)

REGULAR AGENDA

- (2) Presentation on financial statements (Michael Lowry AGH)
- (3) Presentation on Jail Forecast report (Dr. Allen Beck)-No backup
- (4) (a) Consider approval of Accounts Payable (if necessary)
- (b) Appointments
 - Board of Zoning Appeals (1) position 10/16
 - Building Code of Appeals Board (2) positions 12/16
 - Community Corrections Advisory Board
 - Heritage Conservation Council (3) positions
- (c) Public Comment
- (d) Miscellaneous
- (5) Adjourn

WEDNESDAY, AUGUST 2, 2017 - cancelled

WEDNESDAY, AUGUST 9, 2017

-Public Hearing for 2018 Budget

WEDNESDAY, AUGUST 16, 2017

6:00 p.m.

-Big Springs Quarry update for Certification of Phase 3 Reclamation. The reclamation of Phase 3 has been reviewed by staff and found to be in compliance with the approved reclamation plan. The reclamation is being placed on the County Commission agenda with staff's recommendation that the Commission certify that reclamation of Phase 3 is complete. (Mary Miller is the Planner)

-Consider **CUP-17-00215**: Consider a Conditional Use Permit for a new 190 ft self-supporting wireless telecommunications facility (tower), located at 2138 N 1000 Rd. Submitted by MW Towers LLC for F. Dwane Richardson & Valerie Richardson, property owners of record. *Joint meeting with Eudora Planning Commission.* (Sandra Day) **-Deferred from the 07-19-17 meeting.**

WEDNESDAY, AUGUST 23, 2017 – light meeting

WEDNESDAY, AUGUST 30, 2017

WEDNESDAY, SEPTEMBER 6, 2017 – light or cancelled

WEDNESDAY, SEPTEMBER 13, 2017

WEDNESDAY, SEPTEMBER 20, 2017

WEDNESDAY, SEPTEMBER 27, 2017

-815 Vermont Street NRA (Britt-Crum-Cano)

***Note:** The Douglas County Commission meets regularly on Wednesdays at 4:00 P.M. for administrative items and/or 6:00 P.M. for public items at the Douglas County Courthouse. Specific regular meeting dates that are not listed above have not been cancelled unless specifically noted on this schedule.*

Peggy Carr Kittel, Chief Judge

Amy Hanley, Judge

Sally D. Pokorny, Judge

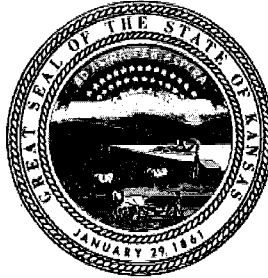
Barbara Kay Huff, Judge

James R. McCabria, Judge

Paula B. Martin, Judge

James T. George, Pro Tem Judge

DOUGLAS COUNTY DISTRICT COURT
Seventh Judicial District
Judicial Center, 111 E. 11th St., Unit #3
Lawrence, Kansas 66044-2966



Linda Koester-Vogelsang
Court Administrator, 785-832-5264

Douglas A. Hamilton
Clerk of the District Court, 785-832-5333

Michelle Roberts
Chief Court Services Officer, 785-832-5218

Deborah Wright
Community Corrections Director, 785-832-5342

Katy Nitcher
Court Trustee, 785-832-5315

Heather Krase-Minnick
Citizen Review Board Director, 785-832-5219

TO: County Commission

FROM: Deborah L. Wright, Director *DLW*

SUBJECT: FY2017 Quarterly Budget Adjustment Report (4th Qtr)
FY2018 Revised Behavioral Health Budget
FY2018 Carryover Budget

DATE: July 21, 2017

Douglas County Community Corrections (DCCC) ended FY2017 without using any supplemental funding from the County. DCCC cash balance at the end of FY2017 was **\$22,870.73.**

DCCC was \$17,748.83 over budget for Personnel in the grant budget at the end of FY2017. A budget adjustment was completed paying the shortfall out of collected offender reimbursements. DCCC needs signatory approval for the budget adjustment.

Following the budget adjustment, a positive cash balance of \$3,867.13 remained. This will be a carryover to FY2018. Although not much, DCCC has not had a carryover budget in quite some time. This document also requires signatory approval.

The remaining \$19,003.60 is the balance of the FY2017 Behavioral Health funding. KDOC will reallocate this amount to DCCC in FY2018 as a portion of the awarded amount of \$59,630.94. A revised budget was completed as DCCC originally requested \$61,199.94 in FY2018 Behavioral Health funding, but was awarded \$59,630.94. The revised budget also needs signatory approval.

Thank You!

Agency: DG
Period:

IF BUDGET ADJUSTMENTS TOTAL \$5,000 OR ONE PERCENT OF THE CURRENT YEAR GRANT AWARD, WHICHEVER IS HIGHER, THE FOLLOWING SIGNATURES ARE REQUIRED:

Advisory Board.

Suborah Wight

Community Corrections Advisory Board Chair

7/21/17
Date

County Commission Chair (Sponsoring County)

Date _____

*Explanation for adjustments is required

SIGNATORY APPROVAL
FY 2018 Carryover Reimbursements Plan
Budget Summary and Budget Narrative

DOUGLAS COUNTY COMMUNITY CORRECTIONS
(Name of Corrections Agency)

DIRECTOR / ADMINISTRATIVE CONTACT

I hereby certify by my signature that I have developed my agency's FY 2018 Carryover Reimbursements Plan, attached hereto, with the active participation of my agency's Corrections Governing/Advisory Board, and that I have reviewed the Plan for accuracy. I further certify that I find the Plan complies with the written directions supplied to me by KDOC and with applicable Kansas statutes, regulations, and KDOC standards and financial guidelines.

Deborah L. Wright
Name (Typed or Printed)

Deborah L. Wright
Signature

7/18/17
Date

GOVERNING/ADVISORY BOARD CHAIRPERSON

I hereby certify by my signature below that the Corrections Governing/Advisory Board has actively participated in the development of the attached FY 2018 Carryover Reimbursements Plan and that the Board has reviewed the Plan for accuracy and compliance with applicable Kansas statutes, regulations, and KDOC standards and financial guidelines, and approves it.

Melanie DeRousse
Name (Typed or Printed)

Melanie DeRousse
Signature

7/21/17
Date

COUNTY COMMISSION CHAIRPERSON (Sponsoring County)

I hereby certify by my signature below that the Board of County Commissioners has reviewed the attached FY 2018 Carryover Reimbursements Plan for accuracy and compliance with applicable Kansas statutes, regulations, and KDOC standards and financial guidelines and approves it.

Name (Typed or Printed)

Signature

Date

DOUGLAS COUNTY COMMUNITY CORRECTIONS

1A PERSONNEL SECTION (Admin)

1B PERSONNEL SECTION (non-Admin)

[illegible]

[illegible]

Narrative Comments: Please describe what each position will do and how you determined the splits used for each program in the box below:

FY 2018																			
CARRYOVER REIMBURSEMENT NON-PERSONNEL BUDGET NARRATIVE																			
INSERT AGENCY NAME HERE																			
Please attach a Budget Summary to this document																			
						TOTAL NON-PERSONNEL													
						3,867.13													
						Current													
						Allocation													
AGENCY OPERATIONS SECTION																			
2A	TRAVEL CATEGORY	Details				Amount													
	Fuel					0.00													
	Per Diem					0.00													
	Vehicle Maintenance					0.00													
	Vehicle Insurance					0.00													
	Mileage					0.00													
	K-Tag/Tolls					0.00													
						0.00													
	Advisory Board Meals					0.00													
2A	TOTAL TRAVEL CATEGORY					0.00													
Travel Comments:																			
2B	TRAINING	Details				Amount													
	Fuel					0.00													
	Per Diem					0.00													
	Registration					0.00													
	Mileage					0.00													
	K-Tag/Tolls					0.00													
						0.00													
2B	TOTAL TRAINING CATEGORY					0.00													
Training Comments:																			
2C	COMMUNICATION	Details				Amount													
	Cell Phone	Two Cell Phones/Data for Director and ISO II; one cell phone for CC vehicle				3,867.13													
	Internet Services					0.00													
	Land Line					0.00													
						0.00													
2C	TOTAL COMMUNICATION CATEGORY					3,867.13													
Communication Comments:																			
2D	TOTAL EQUIPMENT	Details				Amount													
	Computer					0.00													
	Printer					0.00													
	Vehicle Purchase					0.00													
						0.00													
2D	TOTAL EQUIPMENT CATEGORY					0.00													

FY 2018					
CARRYOVER REIMBURSEMENT NON-PERSONNEL BUDGET NARRATIVE					
INSERT AGENCY NAME HERE					
Please attach a Budget Summary to this document					
					TOTAL NON-PERSONNEL
					3,867.13
					Current
					Allocation
Equipment Comments:					
2E	SUPPLIES/COMMODITIES		Details	Amount	
	Office Supplies			0.00	
	Postage			0.00	
	Printing			0.00	
				0.00	
				0.00	
2E	TOTAL SUPPLIES/COMMODITIES CATEGORY				0.00
Supplies Comments:					
2F	FACILITY		Details	Amount	
	Rent			0.00	
	Utilities			0.00	
	Insurance			0.00	
	Trash Service			0.00	
	Building Maintenance			0.00	
				0.00	
				0.00	
2F	TOTAL FACILITY CATEGORY				0.00
Facility Comments:					
2G	CONTRACTUAL (operating only)		Details	Amount	
	Copier Maintenance			0.00	
	Computer Maintenance			0.00	
	Shredding			0.00	
	Postage Meter Rental			0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
2G	TOTAL CONTRACTUAL CATEGORY				0.00
Contractual Comments:					
TOTAL AGENCY OPERATIONS SECTION					3,867.13
CLIENT SERVICES SECTION					
3A	CLIENT SERVICES		Details	Amount	
	Drug Testing Supplies			0.00	
	Drug Testing Services			0.00	
	Substance Abuse Evaluations			0.00	
	Substance Abuse Treatment			0.00	
	Mental Health Evaluations			0.00	
	Mental Health Treatment			0.00	

[illegible]

FY 2018

CARRYOVER REIMBURSEMENT BUDGET SUMMARY

INSERT AGENCY NAME HERE

Please attach a Budget Narrative to this document

		Current Allocation
PERSONNEL SECTION		Cells auto fill-Verify amounts against Narrative
1A ADMIN PERSONNEL CATEGORY		
Salary		0.00
Benefits		0.00
1B NON-ADMIN PERSONNEL CATEGORY		
Salary		0.00
Benefits		0.00
TOTAL PERSONNEL SECTION		0.00
AGENCY OPERATIONS SECTION		Cells auto fill-Verify amounts against Narrative
2A TRAVEL CATEGORY		0.00
2B TRAINING CATEGORY		0.00
2C COMMUNICATIONS CATEGORY		3,867.13
2D EQUIPMENT CATEGORY		0.00
2E SUPPLIES/COMMODITIES CATEGORY		0.00
2F FACILITY CATEGORY		0.00
2G CONTRACTUAL (Operating only) CATEGORY		0.00
TOTAL AGENCY OPERATIONS SECTION		3,867.13
CLIENT SERVICES SECTION		Cells auto fill-Verify amounts against Narrative
3A CLIENT SERVICES SECTION		
Drug Testing Supplies		0.00
Drug Testing Services		0.00
Substance Abuse Evaluations		0.00
Substance Abuse Treatment		0.00
Mental Health Evaluations		0.00
Mental Health Treatment		0.00
Sex Offender Evaluations		0.00
Sex Offender Treatment		0.00
Academic Education Services		0.00
Vocational Education Services		0.00
Transportation Assistance		0.00
Housing Assistance		0.00
Subsistence		0.00
Cognitive Skills		0.00
Client Incentives		0.00
Electronic Monitoring Services		0.00
Surveillance Services		0.00
	0	0.00
	0	0.00
	0	0.00
	0	0.00
	0	0.00
	0	0.00
	0	0.00
	0	0.00
	0	0.00
TOTAL CLIENT SERVICES SECTION		0.00

FY 2018

CARRYOVER REIMBURSEMENT BUDGET SUMMARY

INSERT AGENCY NAME HERE

Please attach a Budget Narrative to this document

Current Allocation

ADULT RESIDENTIAL SECTION

Cells auto fill-Verify amounts against Narrative

4A PERSONNEL CATEGORY

Salary

0.00

Benefits

0.00

TOTAL PERSONNEL SECTION

0.00

RESIDENTIAL OPERATIONS SECTION

Cells auto fill-Verify amounts against Narrative

5A TRAVEL CATEGORY

\$ -

5B TRAINING CATEGORY

\$ -

5C COMMUNICATIONS CATEGORY

\$ -

5D EQUIPMENT CATEGORY

\$ -

5E SUPPLIES/COMMODITIES CATEGORY

\$ -

5F FACILITY CATEGORY

\$ -

5G CONTRACTUAL CATEGORY

\$ -

TOTAL RESIDENTIAL OPERATIONS SECTION

0.00

Cells auto fill-Verify amounts against Narrative

6A CONTRACTS/CLIENT SERVICES CATEGORY

Drug Testing Supplies

0.00

Drug Testing Services

0.00

Substance Abuse Evaluations

0.00

Substance Abuse Treatment

0.00

Mental Health Evaluations

0.00

Mental Health Treatment

0.00

Sex Offender Evaluations

0.00

Sex Offender Treatment

0.00

Academic Education Services

0.00

Vocational Education Services

0.00

Transportation Assistance

0.00

Housing Assistance

0.00

Subsistence

0.00

Cognitive Skills

0.00

Client Incentives

0.00

Electronic Monitoring Services

0.00

Surveillance Services

0.00

0 0.00

0 0.00

0 0.00

0 0.00

0 0.00

0 0.00

0 0.00

0 0.00

0 0.00

TOTAL CONTRACTS/CLIENT SERVICES CATEGORY

0.00

TOTAL ADULT RESIDENTIAL SECTION

0.00

FY 2018

CARRYOVER REIMBURSEMENT BUDGET SUMMARY

INSERT AGENCY NAME HERE

Please attach a Budget Narrative to this document

Current Allocation

TOTAL FY18 CARRYOVER REIMB BUDGET

3,867.13

SIGNATORY APPROVAL
Community Corrections
Behavioral Health Budget Summary and Budget Narrative

DOUGLAS COUNTY COMMUNITY CORRECTIONS

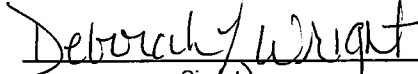
(Name of Community Corrections Agency)

DIRECTOR

I hereby certify by my signature that I have developed my agency's Behavioral Health Budget Summary and Budget Narrative attached hereto, that it equals the amount of my FY2018 Grant Award and that I have reviewed the Budget Summary and Narrative for accuracy. I further certify that I find the Budget Summary and Narrative complies with applicable Kansas statutes, regulations, and community corrections field services standards.

Deborah L. Wright

Name (Typed or Printed)



Signature

7/18/17

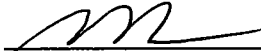
Date

ADVISORY BOARD CHAIRPERSON

I hereby certify by my signature below that the Community Corrections Advisory Board has approved the attached FY2018 Behavioral Health Budget Summary and Narrative

Melanie DeRousse

Name (Typed or Printed)



Signature

7/21/17

Date

COUNTY COMMISSION CHAIRPERSON (Sponsoring County)

I hereby certify by my signature below that the Board of County Commissioners has approved the attached FY2018 Behavioral Health Budget Summary and Narrative

DOUGLAS

County

Mike Gaughan

Name of Chairperson (Typed or Printed)

Signature

Date

FY2018									
BEHAVIORAL HEALTH BUDGET NARRATIVE									
AGENCY NAME									
Please attach a Budget Summary to this document									
PERSONNEL SECTION									
1A	PERSONNEL-PROGRAM PROVIDER								
	Name	Salary Detail	Total Salary	BH Percent	Subtotal		Totals		
	Jeremy Cates	Full-time Program Provider	40,901.00	100.00%	40,901.00		40,901.00		Jeremy Ca
				100.00%	0.00		0.00		0
				100.00%	0.00		0.00		0
	TOTAL SALARY						40,901.00		Total
	Name	Benefits Detail	Salary etc	BH Percent	Subtotal	Name Total			
	Jeremy Cates		40,901.00			16,229.94	16,229.94		
		FICA Social Security	40,901.00	6.20%	2,535.86				
		FICA Medicare	40,901.00	1.45%	593.06				
		KPERS (Retirement Benefits)	40,901.00	9.46%	3,869.23				
		State Unemployment	40,901.00	2.20%	899.82				
		State Workman's Comp	40,901.00	2.38%	973.44				
		Health Insurance	7,358.53	100.00%	7,358.53				
		Life Insurance	0.00	100.00%	0.00				
		Longevity		100.00%	0.00				
		(Please Specify)	0.00	100.00%	0.00				
			0.00			0.00	0.00		
		FICA Social Security	0.00	6.20%	0.00				
		FICA Medicare	0.00	1.45%	0.00				
		KPERS (Retirement Benefits)	0.00	9.69%	0.00				
		State Unemployment	0.00	1.00%	0.00				
		State Workman's Comp	0.00	1.00%	0.00				
		Health Insurance	0.00	100.00%	0.00				
		Life Insurance	0.00	100.00%	0.00				
		Longevity	0.00	100.00%	0.00				
		(Please Specify)	0.00	100.00%	0.00				
			0.00			0.00	0.00		
		FICA Social Security	0.00	6.20%	0.00				
		FICA Medicare	0.00	1.45%	0.00				
		KPERS (Retirement Benefits)	0.00	9.69%	0.00				
		State Unemployment	0.00	1.00%	0.00				
		State Workman's Comp	0.00	1.00%	0.00				
		Health Insurance	0.00	100.00%	0.00				
		Life Insurance	0.00	100.00%	0.00				
		Longevity	0.00	100.00%	0.00				
		(Please Specify)	0.00	100.00%	0.00				

TOTAL BENEFITS							16,229.94		
1A	TOTAL PERSONNEL						57,130.94		

Personnel Category Comments: Budget for the full-time Program Provider with estimated benefits. Increase in health insurance for FY2018.									
TOTAL PERSONNEL SECTION							57,130.94		
AGENCY OPERATIONS SECTION									
2A	TRAVEL CATEGORY	Details		BH Percent	Subtotal		Totals		
	Travel for Program Provider		1,000.00	100.00%	1,000.00		1,000.00		
			0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
2A	TOTAL TRAVEL CATEGORY						1,000.00		
Travel Category Comments: Travel related to KDOC trainings, to include but not limited to: Thinking for Change (T4C); Substance Abuse Program (SAP); OWDS; LSI-R Certification Training; and any other training related to the position.									
2B	TRAINING CATEGORY	Details		BH Percent	Subtotal				
	Training for Program Provider		500.00	100.00%	500.00		500.00		
			0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
2B	TOTAL TRAINING CATEGORY						500.00		
Training Category Comments: Any cognitive-based trainings related to the Program Provider position (registration, etc.)									
2C	OFFICE SETUP CATEGORY	Details		BH Percent	Subtotal				
				100.00%	0.00		0.00		
				100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
2C	TOTAL OFFICE SETUP CATEGORY						0.00		
Office Setup Category Comments:									

2D	GROUP SUPPLIES CATEGORY	Details		BH Percent	Subtotal				
	Cognitive Skills Classes		500.00	100.00%	500.00		500.00		
	Daily Office Supplies		500.00	100.00%	500.00		500.00		
			0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
2D	TOTAL GROUP SUPPLIES CATEGORY						1,000.00		
Group Supplies Category Comments: Any needed cognitive skills supplies and materials to assist with classes, and daily office supplies.									
TOTAL AGENCY OPERATIONS SECTION							2,500.00		
CONTRACTS/CLIENT SERVICES SECTION									
3A	MENTAL HEALTH CATEGORY	Details		BH Percent	Subtotal		Totals		
	Evaluations		0.00	100.00%	0.00		0.00		
	Medication		0.00	100.00%	0.00		0.00		
	Treatment/Groups (Includes Co-Pays)		0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
3A	TOTAL MENTAL HEALTH CATEGORY						0.00		
Mental Health Category Comments:									
3B	SUBSTANCE ABUSE CATEGORY	Details		BH Percent	Subtotal				
	Evaluations		0.00	100.00%	0.00		0.00		
	Medication		0.00	100.00%	0.00		0.00		
	Treatment/Groups/Detox (Includes Co-Pays)		0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
3B	TOTAL SUBSTANCE ABUSE CATEGORY						0.00		
Substance Abuse Category Comments:									
3C	SEX OFFENDER CATEGORY	Details		BH Percent	Subtotal				
	Evaluations		0.00	100.00%	0.00		0.00		

	Treatment/Groups (Includes Co-Pays)		0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
3C	TOTAL SEX OFFENDER CATEGORY						0.00		
Sex Offender Category Comments:									
3D	CONTRACT PERSONNEL CATEGORY	Details		BH Percent	Subtotal				
	Care Coordinator		0.00	100.00%	0.00		0.00		
	Peer Support Specialist		0.00	100.00%	0.00		0.00		
	Recovery Coach/Peer Mentor		0.00	100.00%	0.00		0.00		
	Recovery Specialist		0.00	100.00%	0.00		0.00		
			0.00	100.00%	0.00		0.00		
3D	TOTAL CONTRACT PERSONNEL CATEGORY						0.00		
Contract Personnel Category Comments:									
3E	OTHER SERVICES CATEGORY	Details		BH Percent	Subtotal				
	BIP Evaluations		0.00	100.00%	0.00		0.00		
	BIP Treatment/Groups (Includes Co-Pays)		0.00	100.00%	0.00		0.00		
	DV & Anger Management Tx/Groups (Includes Co-Pays)		0.00	100.00%	0.00		0.00		
	Transitional Housing		0.00	100.00%	0.00		0.00		
3E	TOTAL OTHER SERVICES CATEGORY						0.00		
Other Services Category Comments:									
	TOTAL CONTRACTS/CLIENT SERVICES SECTION						0.00		
	TOTAL BEHAVIORAL HEALTH AWARD						59,630.94		

FY2018		
BEHAVIORAL HEALTH BUDGET SUMMARY		
AGENCY NAME		
Please attach a Budget Narrative to this document		
		Current Allocation
	PERSONNEL SECTION	Cells auto fill-Verify amounts against Narrative
1A	PERSONNEL CATEGORY	
	Salary	40,901.00
	Benefits	16,229.94
	TOTAL PERSONNEL SECTION	57,130.94
	AGENCY OPERATIONS SECTION	Cells auto fill-Verify amounts against Narrative
2A	TRAVEL CATEGORY	1,000.00
2B	TRAINING CATEGORY	500.00
2C	OFFICE SETUP CATEGORY	0.00
2D	GROUP SUPPLIES CATEGORY	1,000.00
	TOTAL AGENCY OPERATIONS SECTION	2,500.00
	CONTRACTS/CLIENT SERVICES SECTION	Cells auto fill-Verify amounts against Narrative
3A	MENTAL HEALTH CATEGORY	0.00
3B	SUBSTANCE ABUSE CATEGORY	0.00
3C	SEX OFFENDER CATEGORY	0.00
3D	CONTRACT PERSONNEL CATEGORY	0.00
3E	OTHER SERVICES CATEGORY	0.00
	TOTAL CONTRACTS/CLIENT SERVICES SECTION	0.00
	TOTAL BEHAVIORAL HEALTH BUDGET SUMMARY	59,630.94

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, 2016. 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 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 responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States; and the *Kansas Municipal Audit and Accounting Guide* has been described to you in our arrangement letter dated January 20, 2017. Our audit of the financial statements 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. 16-14, which waived compliance with generally accepted accounting principles, as allowed by K.S.A. 75-1120a(c). See 1.B.2 to the financial statement for a detailed description of the KMAAG regulatory basis of accounting, along with a description of all the County's significant accounting policies.

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.

DOUGLAS COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

YEAR ENDED DECEMBER 31, 2016

AND

INDEPENDENT AUDITOR'S REPORT



DOUGLAS COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

YEAR ENDED DECEMBER 31, 2016

AND

INDEPENDENT AUDITOR'S REPORT

DOUGLAS COUNTY, KANSAS

**REGULATORY BASIS
FINANCIAL STATEMENTS**

Year Ended December 31, 2016

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This is a copy of the County's regulatory basis financial statement reproduced from an electronic file. An original copy of this document is available at the County's office.

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, 2016, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement 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 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 opinion.

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 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, 2016, or changes in financial position and cash flows thereof for the year then ended.

Unmodified 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, 2016, 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.

Other Matters

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 July 20, 2017 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

July 20, 2017
Wichita, Kansas

Douglas County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2016

	Beginning Unencumbered Cash Balance 1/1/2016	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2016	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2016
GOVERNMENTAL TYPE FUNDS:						
GENERAL FUND	\$ 4,021,688	\$ 46,260,087	\$ 47,599,530	\$ 2,682,245	\$ 832,983	\$ 3,515,228
SPECIAL PURPOSE FUNDS:						
Ambulance	137,202	5,587,643	5,599,476	125,369	230,491	355,860
Economic Development	2,575	-	-	2,575	-	2,575
Emergency Telephone Service	1,008,940	555,354	695,526	868,768	-	868,768
Employee Benefits	288,938	11,050,006	10,323,466	1,015,478	2,976,218	3,991,696
Motor Vehicle Operations	153,618	751,329	782,477	122,470	25,239	147,709
Road & Bridge	1,456,666	6,447,430	5,844,039	2,060,057	106,726	2,166,783
Special Alcohol	33,761	25,117	36,033	22,845	-	22,845
Special Building	447,753	614,906	255,592	807,067	6,815	813,882
Special Liability	114,435	310,823	344,187	81,071	-	81,071
Special Parks & Recreation	49,562	19,759	48,269	21,052	-	21,052
Youth Services-Juv Detention	430,046	1,442,224	1,788,345	83,925	67,733	151,658
Ambulance Capital Reserve	798,103	2,762	490,848	310,017	514,648	824,665
Community Correction Plan	(4,752)	584,282	537,887	41,643	13,027	54,670
Donations	42,842	3,465	4,460	41,847	-	41,847
Equipment Reserve	9,530,820	3,295,327	4,610,442	8,215,705	57,242	8,272,947
Grants Programs	253,357	434,694	608,225	79,826	93,587	173,413
Prosecutor Training & Assistance	19,610	8,581	10,556	17,635	-	17,635
Register of Deeds Technology	556,534	212,273	532,266	236,541	72,517	309,058
Sheriff Special Use	36,260	23,477	17,690	42,047	341	42,388
Special Law Enforcement Trust	713,754	114,090	183,453	644,391	-	644,391
Special Highway Improvement	536,608	35,785	-	572,393	-	572,393
Youth Services Grants	259,404	291,510	522,645	28,269	17,842	46,112
Valley View	119,094	16,191	29,438	105,847	-	105,847
TOTAL SPECIAL PURPOSE FUNDS	16,985,130	31,827,028	33,265,320	15,546,838	4,182,426	19,729,265
CAPITAL PROJECTS FUNDS:						
Capital Improvement Plan	17,915,806	8,653,542	11,504,682	15,064,666	1,480,109	16,544,775
CIP Sales Tax	2,557,813	8,590	-	2,566,403	-	2,566,403
TOTAL CAPITAL PROJECTS FUNDS	20,473,619	8,662,132	11,504,682	17,631,069	1,480,109	19,111,178
DEBT SERVICE FUNDS:						
Bond and Interest	234,970	242,068	330,686	146,352	-	146,352
Local County Sales Tax	1,057,579	2,931,443	3,028,663	960,359	-	960,359
TOTAL DEBT SERVICE FUNDS	1,292,549	3,173,511	3,359,349	1,106,711	-	1,106,711
BUSINESS FUNDS:						
Employee Benefit Trust	8,824,561	7,095,473	9,854,727	6,065,307	718,418	6,783,725
Risk Management	429,680	280,965	385,360	325,285	249,335	574,620
TOTAL BUSINESS FUNDS:	9,254,241	7,376,438	10,240,087	6,390,592	967,753	7,358,345
TOTAL COUNTY	52,027,227	97,299,196	105,968,968	43,357,455	7,463,271	50,820,727

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, 2016

	Beginning Unencumbered Cash Balance 1/1/2015	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2016	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2016
RELATED MUNICIPAL ENTITIES:						
Douglas County Extension Council	\$ 609,387	\$ 718,975	\$ 725,605	\$ 602,757	\$ -	\$ 602,757
Lawrence/Douglas County Health Dept	2,074,008	4,144,302	3,656,712	2,561,598	269,262	2,830,860
Douglas County Free Fair	56,276	267,201	276,039	47,438	-	47,438
TOTAL RELATED MUNICIPAL ENTITIES	2,739,671	5,130,478	4,658,356	3,211,793	269,262	3,481,055
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 54,766,898	\$ 102,429,674	\$ 110,627,324	\$ 46,569,248	\$ 7,732,533	\$ 54,301,782

Composition of Cash:	Petty Cash - County	\$ 2,500
	Petty Cash - Health Department	700
	Checking Account - US Bank	52,801,561
	Investment Account - Kansas Municipal Investment Pool	22,096
	Certificates of Deposit - Bank of the West	250,000
	Certificates of Deposit - Commerce Bank	8,000,000
	Certificates of Deposit - Capitol Federal	14,000,000
	Certificates of Deposit - Central National Bank	22,774,469
	Certificates of Deposit - Health Department - Central National Bank	111,185
	Certificates of Deposit - Health Department - US Bank	364,834
	Checking Account - Employee Benefits Trust - US Bank	3,954,008
	Checking Account - Risk Management - US Bank	61,133
	Insured Cash Sweep - US Bank	32,803,424
	Insured Cash Sweep - Employee Benefits Trust - US Bank	2,829,717
	Inmate Funds - Peoples Bank	13,211
	Checking Account - District Attorney - INTRUST Bank	152,595
	Checking Account - Sheriff Bond Fund - Peoples Bank	6,821
	Health Department - Peoples Bank	2,342,680
	Health Department - Central National Bank	11,460
	Extension Council - Central Bank of the Midwest	602,757
	Free Fair Board - Central Bank of the Midwest	47,438
	Investments - Bank of the West, Government Agency Security	1,000,000
	Total Cash	142,152,589
	Less Agency Funds per Schedule 4	(87,850,807)
	Total Reporting Entity (Excluding Agency Funds)	\$ 54,301,782

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, 2016

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, 2016 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 2016 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. Budget Violation

The following funds incurred expenditures in excess of budgeted expenditures, which violates K.S.A. 79-2935: General - \$1,106,792 and Employee Benefits - \$79,089. The expenditures in excess of budget in the General fund was due to year-end transfers, and in the Employee Benefits fund, it was due to overspending. These will be recovered by future revenues or transfers.

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 \$141,130,493 and the bank balance was \$142,705,660.

Investments - As of December 31, 2016, 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 Kansas Municipal Investment Pool	\$ 1,000,120	\$ 1,000,000	97.8%	AAA/AA+
	22,228	22,096	2.2%	AAAf/S1+
Total Fair Value	<u>\$ 1,022,348</u>	<u>\$ 1,022,096</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, 2016, 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, 2016, the County had invested \$22,096 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 IC.

B. Long-Term Debt

Changes in long-term debt were as follows:

Douglas County, Kansas
Statement of Changes in Long-Term Debt
Regulatory Basis
For the Year Ended December 31, 2016

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	\$ 210,000	\$ -	\$ 10,000	\$ 200,000	\$ 9,488
Series 2009A GO Improvement Bonds	2.63 - 4.25%	10/01/09	2,445,000	09/01/30	2,180,000	-	115,000	2,065,000	84,638
Series 2012A Sales Tax Refunding Bonds	2-3%	06/04/12	5,985,000	08/01/16	2,245,000	-	2,245,000	-	50,550
Series 2012B Sales Tax Refunding Bonds	.65-2%	06/04/12	6,020,000	08/01/19	4,600,000	-	65,000	4,535,000	82,094
Series 2012D Taxable GO Bonds	1.45-2.55%	06/04/12	240,000	08/01/21	150,000	-	20,000	130,000	3,385
Series 2012E General Obligation Bonds	2.625-4%	09/05/12	175,000	08/01/32	160,000	-	5,000	155,000	5,575
Series 2013 GO Refunding and Sales Tax Bonds	2.00-4.50%	07/22/13	14,315,000	08/01/33	13,285,000	-	30,000	13,255,000	556,019
Total Bonded Indebtedness					<u>\$ 22,830,000</u>	<u>\$ -</u>	<u>\$ 2,490,000</u>	<u>\$ 20,340,000</u>	<u>\$ 791,749</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								
	2017	2018	2019	2020	2021	2022-2026	2027-2031	2032-2036	Total
PRINCIPAL:									
<u>Douglas County:</u>									
General Obligation Bonds - Governmental Funds:									
Series 2008 General Obligation Bonds	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 85,000	\$ 40,000	\$ -	\$ 200,000
Series 2009A GO Improvement Bonds	115,000	120,000	125,000	125,000	130,000	740,000	710,000	-	2,065,000
Series 2012B Sales Tax Refunding Bonds	790,000	1,980,000	1,765,000	-	-	-	-	-	4,535,000
Series 2012D Taxable GO Bonds	20,000	25,000	30,000	30,000	25,000	-	-	-	130,000
Series 2012E General Obligation Bonds	5,000	10,000	10,000	10,000	10,000	50,000	50,000	10,000	155,000
Series 2013 GO Refunding and Sales Tax Bonds	-	-	-	725,000	750,000	4,230,000	5,160,000	2,390,000	13,255,000
TOTAL PRINCIPAL	\$ 945,000	\$2,150,000	\$1,945,000	\$ 905,000	\$ 930,000	\$5,105,000	\$5,960,000	\$2,400,000	\$20,340,000
INTEREST:									
General Obligation Bonds - Governmental Funds:									
Series 2008 General Obligation Bonds	\$ 9,088	\$ 8,488	\$ 7,888	\$ 7,212	\$ 6,538	\$ 22,211	\$ 2,850	\$ -	\$ 64,275
Series 2009A GO Improvement Bonds	81,188	77,450	73,550	69,488	65,113	245,825	77,136	-	689,750
Series 2012B Sales Tax Refunding Bonds	78,541	61,288	26,450	-	-	-	-	-	166,279
Series 2012D Taxable GO Bonds	3,095	2,805	2,168	1,403	637	-	-	-	10,108
Series 2012E General Obligation Bonds	5,444	5,313	5,050	4,788	4,525	17,861	8,000	400	51,381
Series 2013 GO Refunding and Sales Tax Bonds	555,419	555,419	555,419	555,419	526,419	2,156,892	1,223,925	162,450	6,291,362
TOTAL INTEREST	\$ 732,775	\$ 710,763	\$ 670,525	\$ 638,310	\$ 603,232	\$2,442,789	\$1,311,911	\$ 162,850	\$ 7,273,155
TOTAL PRINCIPAL AND INTEREST	\$1,677,775	\$2,860,763	\$2,615,525	\$1,543,310	\$1,533,232	\$7,547,789	\$7,271,911	\$2,562,850	\$27,613,155

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, 2016; 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, 2016. 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, 2016, the liability for compensated absences included:

Douglas County	\$ 3,866,323
Lawrence/Douglas County Health Department	188,663
	<u>\$ 4,054,986</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. Beginning June 1, 2016, the stop-loss provision was increased to \$175,000 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>2016</u>
Estimated unpaid claims, January 1	\$ 736,582
Incurred claims (including reported and unreported)	6,636,789
Claim payments	<u>(6,421,249)</u>
Estimated unpaid claims, December 31	<u>\$ 952,122</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 \$6,390,592 of unencumbered cash in the Risk Management Fund and the Employee Benefits Trust for future health and workers' compensation claims.

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 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for KPERS and 23.04% for KP&F for the fiscal year ended December 31, 2016. Contributions to the pension plan from the County were \$1,596,549 for KPERS and \$1,399,035 for KP&F the year ended December 31, 2016.

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, 2016, 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	\$ 15,106,264
Douglas County - KP&F	11,859,697
Health Department	1,864,310
Extension Council	<u>85,458</u>
Total	<u>\$ 28,915,729</u>

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. 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, 2016. 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	Capital Improvement Plan	K.S.A. 19-120	\$ 7,170,908
General Fund	Local County Sales Tax	K.S.A. 12-197	2,900,000
General Fund	Employee Benefits	K.S.A. 12-197	533,231
General Fund	Equipment Reserve	K.S.A. 19-119	2,089,305
General Fund	Community Correction Plan	Adopted Budget	46,987
Special Liability	Risk Management	K.S.A. 12-2615	275,000
Road & Bridge	Equipment Reserve	K.S.A. 19-119	625,000
Road & Bridge	Special Highway Improvement	K.S.A. 68-590	35,785
Youth Services-Juvenile Detention	Equipment Reserve	K.S.A. 19-119	100,000
Motor Vehicle Operations	General Fund	K.S.A. 8-145	77,400
Equipment Reserve	General Fund	K.S.A. 19-119	951,645
Register of Deeds - Technology	Equipment Reserve	K.S.A. 19-119	300,000
Motor Vehicle Operations	Equipment Reserve	K.S.A. 19-119	1,000
			<u>\$ 15,106,261</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 (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 (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.

In the current year, the County received only 3 payments from the City while they made 4 payments to the City, per the agreement. The County received the fourth payment from the City in early 2017.

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. Additional funding is anticipated to be provided in 2017.

Fire Station No. 1. In 2016, the City and County entered into an agreement to share in the cost of reconstruction of a fire station. The County agreed to pay 25.64% of the actual total cost for the part of the reconstruction to be occupied and used by the Lawrence Douglas County Fire and Medical Department. It is estimated that the County's portion would be approximately \$978,200, plus interest and costs of issuance. Additionally, the County will pay 32% of the actual total cost for the part of the reconstruction to be occupied and used by the Douglas County Senior Services, Inc. The County's share is estimated to be approximately \$806,500, plus interest and costs of issuance. As part of the agreement, the County paid \$520,000 to the City prior to December 31, 2016. The remaining balance of the County's portion of the actual total cost of the project is to be made in annual installments of at least \$100,000 until such time as the balance is paid in full, with the first annual payment being made in 2018.

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, 2016, \$6,277,322 had been expended, leaving \$1,667,587 in construction and other project commitments remaining as of December 31, 2016.

REGULATORY - REQUIRED
SUPPLEMENTARY INFORMATION

Douglas County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS:			
GENERAL FUND	\$ 46,492,738	\$ 47,599,530	\$ 1,106,792
SPECIAL PURPOSE FUNDS:			
Ambulance	5,739,060	5,599,476	(139,584)
Emergency Telephone Service	767,764	695,526	(72,238)
Employee Benefits	10,244,377	10,323,466	79,089
Motor Vehicle Operations	789,048	782,477	(6,571)
Road & Bridge	5,998,221	5,844,039	(154,182)
Special Alcohol	41,101	36,033	(5,068)
Special Building	700,000	255,592	(444,408)
Special Liability	395,000	344,187	(50,813)
Special Parks & Recreation	59,132	48,269	(10,863)
Youth Services-Juvenile Detention	1,879,497	1,788,345	(91,152)
DEBT SERVICE FUNDS:			
Bond and Interest	517,474	330,686	(186,788)
Local County Sales Tax	4,476,449	3,028,663	(1,447,786)

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Schedule 2-1

<u>General Fund</u>			Variance- Over (Under)
	<u>Actual</u>	<u>Budget</u>	
Cash receipts:			
Taxes:			
Ad valorem property tax	\$ 31,015,427	\$ 31,015,427	\$ -
Delinquent tax	369,516	369,832	(316)
Motor vehicle tax	3,108,774	3,108,458	316
Local county sales tax	6,924,980	6,890,463	34,517
Interest and penalties	310,984	310,984	-
Total taxes	<u>41,729,681</u>	<u>41,695,164</u>	<u>34,517</u>
Licenses, fees, and permits:			
Licenses, permits & fees	1,004,927	894,376	110,551
Charges for services	82,424	70,493	11,931
District court fees	608,973	457,390	151,583
Mortgage registration fees	1,243,055	1,261,940	(18,885)
Total licenses, fees, and permits	<u>2,939,379</u>	<u>2,684,199</u>	<u>255,180</u>
Use of money and property:			
Interest on idle funds	266,250	128,319	137,931
Total interest	<u>266,250</u>	<u>128,319</u>	<u>137,931</u>
Other:			
Rental income	128,002	98,285	29,717
Sale of chemicals	72,784	71,182	1,602
Intergovernmental	11,981	13,664	(1,683)
Sale of property	325	-	325
Miscellaneous income	82,640	543,774	(461,134)
Transfers	1,029,045	1,029,044	1
Total other	<u>1,324,777</u>	<u>1,755,949</u>	<u>(431,172)</u>
Total cash receipts	<u>\$ 46,260,087</u>	<u>\$ 46,263,631</u>	<u>\$ (3,544)</u>
Expenditures:			
Administration:			
Personal services	\$ 293,185	\$ 285,131	\$ 8,054
Contractual services	59,638	-	59,638
Commodities	40	-	40
Capital outlay	7,783	-	7,783
Total administration	<u>360,646</u>	<u>285,131</u>	<u>75,515</u>
Administrative services:			
Personal services	423,161	1,117,509	(694,348)
Contractual services	521,101	621,000	(99,899)
Commodities	140	-	140
Miscellaneous	-	-	-
Reimbursements	(63,662)	(6,500)	(57,162)
Total administrative services	<u>880,740</u>	<u>1,732,009</u>	<u>(851,269)</u>
Agencies county funded:			
Contractual services	7,219,390	7,205,390	14,000
Total agency county funded	<u>7,219,390</u>	<u>7,205,390</u>	<u>14,000</u>
Appraiser:			
Personal services	664,166	606,710	57,456
Contractual services	13,132	60,900	(47,768)
Capital outlay	755	2,500	(1,745)
Total appraiser	<u>678,053</u>	<u>670,110</u>	<u>7,943</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Schedule 2-1

	<u>General Fund</u>		
	Actual	Budget	Variance- Over (Under)
CIP projects - capital improvements:			
Transfers to CIP	5,852,495	4,845,095	1,007,400
Total CIP projects	5,852,495	4,845,095	1,007,400
Commissioners:			
Personal services	101,978	105,100	(3,122)
Contractual services	320,268	252,500	67,768
Miscellaneous	61,464	327,625	(266,161)
Transfers	546,987	-	546,987
Total commissioners	1,030,697	685,225	345,472
Community service work program:			
Personal services	30,832	48,072	(17,240)
Contractual services	49	500	(451)
Commodities	672	600	72
Reimbursements	-	(24,586)	24,586
Miscellaneous	1,884	-	1,884
Total community service work program	33,437	24,586	8,851
Coroner:			
Contractual services	225,268	147,256	78,012
Commodities	2,924	2,000	924
Capital outlay	2,022	3,500	(1,478)
Miscellaneous	-	67,694	(67,694)
Total coroner	230,214	220,450	9,764
County Clerk:			
Personal services	407,539	378,667	28,872
Contractual services	862	1,445	(583)
Commodities	265	950	(685)
Miscellaneous	15	250	(235)
Total county clerk	408,681	381,312	27,369
Countywide:			
Contractual services	726,114	557,065	169,049
Commodities	149,589	166,000	(16,411)
Capital outlay	2,036	-	2,036
Miscellaneous	43,625	108,800	(65,175)
Reimbursements	(7,162)	(400)	(6,762)
Total countywide	914,202	831,465	82,737
Court operating:			
Personal services	265,223	293,463	(28,240)
Contractual services	728,663	812,080	(83,417)
Commodities	25,740	22,500	3,240
Capital outlay	11,177	4,000	7,177
Miscellaneous	20,091	5,000	15,091
Reimbursements	(65,658)	(132,550)	66,892
Total court operating	985,236	1,004,493	(19,257)
Court trustee:			
Personal services	412,401	426,178	(13,777)
Contractual services	2,762	4,150	(1,388)
Commodities	1,272	1,400	(128)
Capital outlay	1,120	1,300	(180)
Miscellaneous	6,479	6,800	(321)
Reimbursements	(569)	(2,500)	1,931
Total court trustee	423,465	437,328	(13,863)

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Schedule 2-1

	<u>General Fund</u>		
	Actual	Budget	Variance- Over (Under)
District Attorney:			
Personal services	1,730,722	1,694,864	35,858
Contractual services	154,996	137,150	17,846
Capital outlay	1,903	1,000	903
Miscellaneous	14,785	20,000	(5,215)
Reimbursements	(5,799)	(3,500)	(2,299)
Total district attorney	<u>1,896,607</u>	<u>1,849,514</u>	<u>47,093</u>
Elections:			
Personal services	195,406	163,245	32,161
Contractual services	211,406	221,115	(9,709)
Commodities	58,810	77,500	(18,690)
Transfers	500,000	500,000	-
Miscellaneous	73	-	73
Total elections	<u>965,695</u>	<u>961,860</u>	<u>3,835</u>
Emergency communication center:			
Personal services	1,491,896	1,515,208	(23,312)
Contractual services	19,668	59,550	(39,882)
Commodities	21,693	20,000	1,693
Capital outlay	13,135	15,000	(1,865)
Miscellaneous	1,002	1,500	(498)
Reimbursements	(1,231,556)	(1,078,730)	(152,826)
Total emergency communication center	<u>315,838</u>	<u>532,528</u>	<u>(216,690)</u>
Emergency management:			
Personal services	140,750	137,917	2,833
Contractual services	38,058	43,654	(5,596)
Commodities	400	2,250	(1,850)
Capital outlay	2,298	5,000	(2,702)
Miscellaneous	2,330	3,500	(1,170)
Transfers	35,000	35,000	-
Total emergency management	<u>218,836</u>	<u>227,321</u>	<u>(8,485)</u>
Fairgrounds:			
Personal services	190,996	196,217	(5,221)
Contractual services	17,615	20,000	(2,385)
Commodities	34,346	35,000	(654)
Transfers	50,000	25,000	25,000
Total fairgrounds	<u>292,957</u>	<u>276,217</u>	<u>16,740</u>
First Responders:			
Personal services	4,910	2,200	2,710
Contractual services	106,477	85,000	21,477
Commodities	28,580	6,500	22,080
Capital outlay	16,130	-	16,130
Miscellaneous	105	-	105
Total first responders	<u>156,202</u>	<u>93,700</u>	<u>62,502</u>
Fleet operations:			
Personal services	269,491	256,163	13,328
Contractual services	85,818	87,650	(1,832)
Commodities	549,370	1,090,750	(541,380)
Capital outlay	14,982	16,000	(1,018)
Transfers	25,000	25,000	-
Total fleet operations	<u>944,661</u>	<u>1,475,563</u>	<u>(530,902)</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Schedule 2-1

	<u>General Fund</u>		
	Actual	Budget	Variance- Over (Under)
Geographic information system:			
Personal services	177,483	175,682	1,801
Contractual services	4,653	5,500	(847)
Commodities	968	1,200	(232)
Total geographic information system	<u>183,104</u>	<u>182,382</u>	<u>722</u>
Heritage Conservation Fund			
Personal services	33,209	34,014	(805)
Miscellaneous	132,490	265,986	(133,496)
Transfers	157,835	-	157,835
Total heritage conservation	<u>323,534</u>	<u>300,000</u>	<u>23,534</u>
Information technology:			
Personal services	766,667	799,095	(32,428)
Contractual services	386,867	401,235	(14,368)
Commodities	7,270	13,500	(6,230)
Capital outlay	178,271	256,140	(77,869)
Miscellaneous	671	500	171
Transfers	175,000	45,000	130,000
Total information technology	<u>1,514,746</u>	<u>1,515,470</u>	<u>(724)</u>
Maintenance:			
Personal services	466,961	444,308	22,653
Contractual services	128,539	146,710	(18,171)
Commodities	119,201	109,500	9,701
Capital outlay	-	1,000	(1,000)
Reimbursements	(31,939)	(29,299)	(2,640)
Transfers	65,000	15,000	50,000
Total maintenance	<u>747,762</u>	<u>687,219</u>	<u>60,543</u>
Noxious weeds:			
Personal services	196,993	166,737	30,256
Contractual services	2,323	2,500	(177)
Commodities	115,884	125,460	(9,576)
Transfers	20,000	20,000	-
Total noxious weeds	<u>335,200</u>	<u>314,697</u>	<u>20,503</u>
Parks:			
Personal services	114,883	127,054	(12,171)
Contractual services	27,557	31,600	(4,043)
Commodities	74,221	41,800	32,421
Transfers	41,000	25,000	16,000
Total parks	<u>257,661</u>	<u>225,454</u>	<u>32,207</u>
Register of Deeds:			
Personal services	328,160	300,889	27,271
Miscellaneous	30,000	-	30,000
Total register of deeds	<u>358,160</u>	<u>300,889</u>	<u>57,271</u>
Shared costs & transfers:			
Personal services	84,716	81,328	3,388
Agencies and projects	836,252	1,275,370	(439,118)
Reimbursements	(57,825)	(81,328)	23,503
Transfers	4,759,114	4,098,392	660,722
Miscellaneous	27,467	-	27,467
Total shared costs & transfers	<u>5,649,724</u>	<u>5,373,762</u>	<u>275,962</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Schedule 2-1

	<u>General Fund</u>		
	Actual	Budget	Variance- Over (Under)
Sheriff:			
Personal services	4,303,260	4,369,543	(66,283)
Contractual services	243,716	227,100	16,616
Commodities	158,941	174,868	(15,927)
Capital outlay	44,810	45,000	(190)
Transfers	299,500	311,500	(12,000)
Reimbursements	(93,664)	(27,000)	(66,664)
Total sheriff	<u>4,956,563</u>	<u>5,101,011</u>	<u>(144,448)</u>
Sheriff inmate:			
Contractual services	18,087	10,000	8,087
Commodities	73,284	70,000	3,284
Total sheriff inmate	<u>91,371</u>	<u>80,000</u>	<u>11,371</u>
Sheriff jail:			
Personal services	5,103,585	5,029,083	74,502
Contractual services	2,604,325	1,567,820	1,036,505
Commodities	563,256	544,300	18,956
Transfers	212,500	212,500	-
Reimbursements	(847,824)	(529,200)	(318,624)
Total sheriff jail	<u>7,635,842</u>	<u>6,824,503</u>	<u>811,339</u>
Sustainability management:			
Personal services	87,711	83,729	3,982
Contractual services	42,807	8,750	34,057
Commodities	414	300	114
Reimbursements	(44,652)	(32,857)	(11,795)
Total sustainability management	<u>86,280</u>	<u>59,922</u>	<u>26,358</u>
Treasurer:			
Personal services	250,502	235,256	15,246
Contractual services	4,894	18,325	(13,431)
Commodities	17,152	18,500	(1,348)
Capital outlay	550	1,050	(500)
Transfers	1,000	1,000	-
Total treasurer	<u>274,098</u>	<u>274,131</u>	<u>(33)</u>
Utility communication equipment maintenance:			
Contractual services	659	52,000	(51,341)
Total utility building maintenance	<u>659</u>	<u>52,000</u>	<u>(51,341)</u>
Utilities:			
Contractual services	1,083,174	1,178,411	(95,237)
Commodities	7,100	33,000	(25,900)
Capital outlay	360	-	360
Reimbursements	(51,666)	(39,713)	(11,953)
Miscellaneous	(9)	-	(9)
Total utilities	<u>1,038,959</u>	<u>1,171,698</u>	<u>(132,739)</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Schedule 2-1

	<u>General Fund</u>		
	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Zoning:			
Personal services	329,217	286,303	42,914
Contractual services	8,512	4,000	4,512
Commodities	86	-	86
Total zoning	<u>337,815</u>	<u>290,303</u>	<u>47,512</u>
 Total expenditures	<u>\$ 47,599,530</u>	<u>\$ 46,492,738</u>	<u>\$ 1,106,792</u>
 Receipts over (under) expenditures	(1,339,443)		
 Unencumbered cash, beginning	4,021,688		
 Unencumbered cash, ending	<u>\$ 2,682,245</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Ambulance

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 3,445,077	\$ 3,084,325	\$ 360,752
Delinquent tax	37,628	35,905	1,723
Motor vehicle tax	316,574	286,434	30,140
Charges for service	1,779,267	2,344,900	(565,633)
Miscellaneous	9,097	275	8,822
	<u>5,587,643</u>	<u>5,751,839</u>	<u>(164,196)</u>
Total cash receipts	<u>\$ 5,587,643</u>	<u>\$ 5,751,839</u>	<u>\$ (164,196)</u>
Expenditures:			
Contractual services	\$ 5,336,326	\$ 4,829,060	\$ 507,266
Commodities	192,677	200,000	(7,323)
Capital outlay	70,178	70,000	178
Miscellaneous	295	-	295
Transfers	-	640,000	(640,000)
	<u>5,599,476</u>	<u>5,739,060</u>	<u>(139,584)</u>
Total expenditures	<u>\$ 5,599,476</u>	<u>\$ 5,739,060</u>	<u>\$ (139,584)</u>
Receipts over (under) expenditures	(11,833)		
Unencumbered cash, beginning	<u>137,202</u>		
Unencumbered cash, ending	<u>\$ 125,369</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

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, 2016

Special Purpose Fund - Emergency Telephone Service

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
911 emergency telephone service tax	\$ 552,467	\$ 505,000	\$ 47,467
Interest on idle funds	2,887	2,100	787
	<u>\$ 555,354</u>	<u>\$ 507,100</u>	<u>\$ 48,254</u>
Total cash receipts			
Expenditures:			
Contractual services	\$ 679,092	\$ 680,264	\$ (1,172)
Capital outlay	14,483	87,500	(73,017)
Miscellaneous	1,951	-	1,951
	<u>\$ 695,526</u>	<u>\$ 767,764</u>	<u>\$ (72,238)</u>
Total expenditures			
Receipts over (under) expenditures	(140,172)		
Unencumbered cash, beginning	<u>1,008,940</u>		
Unencumbered cash, ending	<u>\$ 868,768</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Employee Benefits

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 8,841,366	\$ 8,342,696	\$ 498,670
Delinquent tax	102,387	110,398	(8,011)
Motor vehicle tax	849,306	774,547	74,759
Intergovernmental	672,414	420,000	252,414
Miscellaneous	51,302	99,546	(48,244)
Transfers	533,231	507,839	25,392
	<u>\$ 11,050,006</u>	<u>\$ 10,255,026</u>	<u>\$ 794,980</u>
Expenditures:			
Personal services	\$ 10,323,466	\$ 10,161,331	\$ 162,135
Miscellaneous	<u>-</u>	<u>83,046</u>	<u>(83,046)</u>
	<u>\$ 10,323,466</u>	<u>\$ 10,244,377</u>	<u>\$ 79,089</u>
Receipts over (under) expenditures	726,540		
Unencumbered cash, beginning	<u>288,938</u>		
Unencumbered cash, ending	<u>\$ 1,015,478</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Motor Vehicle Operations

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Charges for service	\$ 751,329	\$ 707,000	\$ 44,329
Total cash receipts	<u>\$ 751,329</u>	<u>\$ 707,000</u>	<u>\$ 44,329</u>
Expenditures:			
Personal services	\$ 659,687	\$ 653,546	\$ 6,141
Contractual services	39,051	38,850	201
Commodities	5,339	8,250	(2,911)
Transfers	78,400	77,758	642
Miscellaneous	<u>-</u>	<u>10,644</u>	<u>(10,644)</u>
Total expenditures	<u>\$ 782,477</u>	<u>\$ 789,048</u>	<u>\$ (6,571)</u>
Receipts over (under) expenditures	(31,148)		
Unencumbered cash, beginning	<u>153,618</u>		
Unencumbered cash, ending	<u>\$ 122,470</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Road & Bridge

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 3,831,974	\$ 3,489,797	\$ 342,177
Delinquent tax	45,095	49,021	(3,926)
Motor vehicle tax	363,770	319,000	44,770
Fees and permits	-	2,500	(2,500)
Charges for service	15,625	22,823	(7,198)
Intergovernmental	1,950,183	1,690,000	260,183
Miscellaneous	240,783	114,000	126,783
	<u>\$ 6,447,430</u>	<u>\$ 5,687,141</u>	<u>\$ 760,289</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 2,592,761	\$ 2,392,654	\$ 200,107
Contractual services	1,433,076	1,586,742	(153,666)
Commodities	1,138,234	1,363,825	(225,591)
Capital outlay	19,183	30,000	(10,817)
Transfers	660,785	625,000	35,785
	<u>\$ 5,844,039</u>	<u>\$ 5,998,221</u>	<u>\$ (154,182)</u>
Total expenditures			
Receipts over (under) expenditures	603,391		
Unencumbered cash, beginning	<u>1,456,666</u>		
Unencumbered cash, ending	<u>\$ 2,060,057</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Special Alcohol

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Special alcohol tax	\$ 25,117	\$ 24,153	\$ 964
Total cash receipts	<u>\$ 25,117</u>	<u>\$ 24,153</u>	<u>\$ 964</u>
Expenditures:			
Agencies	\$ 36,033	\$ 41,101	\$ (5,068)
Total expenditures	<u>\$ 36,033</u>	<u>\$ 41,101</u>	<u>\$ (5,068)</u>
Receipts over (under) expenditures	(10,916)		
Unencumbered cash, beginning	<u>33,761</u>		
Unencumbered cash, ending	<u>\$ 22,845</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Special Building

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 605,427	\$ 598,359	\$ 7,068
Delinquent tax	2,253	3,800	(1,547)
Motor vehicle tax	7,226	6,112	1,114
	<u>\$ 614,906</u>	<u>\$ 608,271</u>	<u>\$ 6,635</u>
Total cash receipts			
Expenditures:			
Contractual services	\$ 14,800	\$ 400,000	\$ (385,200)
Commodities	-	-	-
Capital outlay	240,792	300,000	(59,208)
	<u>\$ 255,592</u>	<u>\$ 700,000</u>	<u>\$ (444,408)</u>
Total expenditures			
Receipts over (under) expenditures	359,314		
Unencumbered cash, beginning	<u>447,753</u>		
Unencumbered cash, ending	<u>\$ 807,067</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Special Liability

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 286,590	\$ 283,181	\$ 3,409
Delinquent tax	2,100	300	1,800
Motor vehicle tax	22,133	21,815	318
Total cash receipts	<u>\$ 310,823</u>	<u>\$ 305,296</u>	<u>\$ 5,527</u>
Expenditures:			
Contractual services	\$ 68,888	\$ 110,000	\$ (41,112)
Transfers	275,000	275,000	-
Miscellaneous	299	10,000	(9,701)
Total expenditures	<u>\$ 344,187</u>	<u>\$ 395,000</u>	<u>\$ (50,813)</u>
Receipts over (under) expenditures	(33,364)		
Unencumbered cash, beginning	114,435		
Unencumbered cash, ending	<u>\$ 81,071</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Special Parks & Recreation

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Special alcohol tax	\$ 11,977	\$ 13,664	\$ (1,687)
Miscellaneous	<u>7,782</u>	<u>-</u>	<u>7,782</u>
Total cash receipts	<u>\$ 19,759</u>	<u>\$ 13,664</u>	<u>\$ 6,095</u>
Expenditures:			
Recreation facilities	\$ 46,025	\$ 59,132	\$ (13,107)
Miscellaneous	<u>2,244</u>	<u>-</u>	<u>2,244</u>
Total expenditures	<u>\$ 48,269</u>	<u>\$ 59,132</u>	<u>\$ (10,863)</u>
Receipts over (under) expenditures	(28,510)		
Unencumbered cash, beginning	<u>49,562</u>		
Unencumbered cash, ending	<u>\$ 21,052</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Youth Services-Juvenile Detention

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 1,050,837	\$ 1,037,805	\$ 13,032
Delinquent tax	16,225	22,000	(5,775)
Motor vehicle tax	137,414	131,169	6,245
Intergovernmental	200,550	125,000	75,550
Interest on idle funds	1,064	2,800	(1,736)
Reimbursements	36,134	150,000	(113,866)
	<u> </u>	<u> </u>	<u> </u>
Total cash receipts	<u>\$ 1,442,224</u>	<u>\$ 1,468,774</u>	<u>\$ (26,550)</u>
Expenditures:			
Personal services	\$ 1,538,950	\$ 1,553,692	\$ (14,742)
Contractual services	67,660	106,680	(39,020)
Commodities	71,678	108,325	(36,647)
Capital outlay	4,061	4,800	(739)
Transfers	100,000	100,000	-
Miscellaneous	5,996	6,000	(4)
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 1,788,345</u>	<u>\$ 1,879,497</u>	<u>\$ (91,152)</u>
Receipts over (under) expenditures	(346,121)		
Unencumbered cash, beginning	<u>430,046</u>		
Unencumbered cash, ending	<u>\$ 83,925</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,581	\$ 210,259
Licenses, permits, and fees	-	-	-	-	-	-	-
Intergovernmental	-	492,232	-	96,048	384,481	-	-
Miscellaneous	-	45,063	3,465	10,000	-	-	-
Interest income	2,762	-	-	19,539	-	-	2,014
Sale of property	-	-	-	54,435	-	-	-
Transfers	-	46,987	-	3,115,305	50,213	-	-
Total cash receipts	2,762	584,282	3,465	3,295,327	434,694	8,581	212,273
Expenditures:							
Personal services	-	516,111	-	-	276,235	-	-
Contractual services	-	18,027	26	732,889	250,210	10,556	20,136
Commodities	-	3,494	1,550	138,118	3,116	-	-
Capital outlay	490,848	-	-	2,496,510	2,181	-	212,130
Miscellaneous	-	255	2,884	7,735	26,270	-	-
Agencies and projects	-	-	-	283,545	-	-	-
Transfers	-	-	-	951,645	50,213	-	300,000
Total expenditures	490,848	537,887	4,460	4,610,442	608,225	10,556	532,266
Receipts over (under) expenditures	(488,086)	46,395	(995)	(1,315,115)	(173,531)	(1,975)	(319,993)
Unencumbered cash, beginning	798,103	(4,752)	42,842	9,530,820	253,357	19,610	556,534
Unencumbered cash, ending	\$ 310,017	\$ 41,643	\$ 41,847	\$ 8,215,705	\$ 79,826	\$ 17,635	\$ 236,541

(Continued)

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

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	\$ -	\$ -	\$ -	\$ -	\$ 15,840	\$ 234,680
Licenses, permits, and fees	23,477	41,228	-	-	-	64,705
Intergovernmental	-	-	-	291,510	-	1,264,271
Miscellaneous	-	70,783	-	-	-	129,311
Interest income	-	2,079	-	-	351	26,745
Sale of property	-	-	-	-	-	54,435
Transfers	-	-	35,785	-	-	3,248,290
Total cash receipts	23,477	114,090	35,785	291,510	16,191	5,022,437
Expenditures:						
Personal services	9,372	-	-	293,722	-	1,095,440
Contractual services	3,000	29,305	-	190,292	4,389	1,258,830
Commodities	5,318	86,237	-	35,110	25,049	297,992
Capital outlay	-	28,224	-	-	-	3,229,893
Miscellaneous	-	39,687	-	3,521	-	80,352
Agencies and projects	-	-	-	-	-	283,545
Transfers	-	-	-	-	-	1,301,858
Total expenditures	17,690	183,453	-	522,645	29,438	7,547,910
Receipts over (under) expenditures	5,787	(69,363)	35,785	(231,135)	(13,247)	(2,525,473)
Unencumbered cash, beginning	36,260	713,754	536,608	259,404	119,094	12,861,634
Unencumbered cash, ending	\$ 42,047	\$ 644,391	\$ 572,393	\$ 28,269	\$ 105,847	\$ 10,336,161

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Capital Project Funds

	Capital Improvement Plan	CIP Sales Tax	Total
Receipts and other sources:			
Lease proceeds	\$ 28,094	\$ -	\$ 28,094
Intergovernmental	1,344,613	-	1,344,613
Interest on idle funds	37,840	8,590	46,430
Miscellaneous	22,087	-	22,087
Sale of property	50,000	-	50,000
Transfers	7,170,908	-	7,170,908
Total receipts and other sources	8,653,542	8,590	8,662,132
Expenditures:			
Contractual services	10,485,125	-	10,485,125
Miscellaneous	233,647	-	233,647
Capital outlay	785,910	-	785,910
Total expenditures	11,504,682	-	11,504,682
Receipts and other sources over (under) expenditures	(2,851,140)	8,590	(2,842,550)
Unencumbered cash, beginning	17,915,806	2,557,813	20,473,619
Unencumbered cash, ending	<u>\$ 15,064,666</u>	<u>\$ 2,566,403</u>	<u>\$ 17,631,069</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Debt Service Fund - Bond and Interest Fund

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Taxes	\$ 105	\$ 200	\$ (95)
Special assessments	241,963	306,900	(64,937)
Total cash receipts	<u>\$ 242,068</u>	<u>\$ 307,100</u>	<u>\$ (65,032)</u>
Expenditures:			
Principal	\$ 150,000	\$ 150,000	\$ -
Interest	103,086	103,086	-
Payment to State	-	38,800	(38,800)
Miscellaneous	77,600	30,000	47,600
Future payments	-	195,588	(195,588)
Total expenditures	<u>\$ 330,686</u>	<u>\$ 517,474</u>	<u>\$ (186,788)</u>
Receipts over (under) expenditures	(88,618)		
Unencumbered cash, beginning	<u>234,970</u>		
Unencumbered cash, ending	<u>\$ 146,352</u>		

Debt Service Fund - Local County Sales Tax

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Special assessments	\$ 31,443	\$ 31,500	\$ (57)
City of Lawrence	-	1,000,000	(1,000,000)
Transfer	2,900,000	2,400,000	500,000
Total cash receipts	<u>\$ 2,931,443</u>	<u>\$ 3,431,500</u>	<u>\$ (500,057)</u>
Expenditures:			
Principal	\$ 2,340,000	\$ 2,340,000	\$ -
Interest	688,663	688,663	-
Future payments	-	1,447,786	(1,447,786)
Total expenditures	<u>\$ 3,028,663</u>	<u>\$ 4,476,449</u>	<u>\$ (1,447,786)</u>
Receipts over (under) expenditures	(97,220)		
Unencumbered cash, beginning	<u>1,057,579</u>		
Unencumbered cash, ending	<u>\$ 960,359</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Internal Service Fund - Employee Benefits Trust

	<u>Actual</u>
Cash Receipts:	
Charges for services	\$ 6,092,082
Interest earnings	6,572
Miscellaneous	<u>996,819</u>
Total cash receipts	<u>7,095,473</u>
Expenditures:	
Claims paid	9,027,690
Contractual services	<u>827,037</u>
Total expenditures	<u>9,854,727</u>
Receipts over expenditures	(2,759,254)
Unencumbered cash, beginning	<u>8,824,561</u>
Unencumbered cash, ending	<u><u>\$ 6,065,307</u></u>

Internal Service Fund - Risk Management

	<u>Actual</u>
Cash Receipts:	
Interest earnings	\$ 799
Miscellaneous	5,166
Transfers	<u>275,000</u>
Total cash receipts	<u>280,965</u>
Expenditures:	
Personal services	266,410
Contractual services	104,875
Miscellaneous	<u>14,075</u>
Total expenditures	<u>385,360</u>
Receipts over expenditures	(104,395)
Unencumbered cash, beginning	<u>429,680</u>
Unencumbered cash, ending	<u><u>\$ 325,285</u></u>

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Related Municipal Entity - Douglas County Extension Council

	<u>Actual</u>
Cash receipts:	
County appropriation	\$ 510,874
Charges for services	207,661
Miscellaneous	440
	<u>718,975</u>
Total cash receipts	<u>718,975</u>
Expenditures:	
Personnel services	522,325
Contractual services	126,931
Commodities	60,411
Capital outlay	15,938
	<u>725,605</u>
Total expenditures	<u>725,605</u>
Receipts over expenditures	(6,630)
Unencumbered cash, beginning	<u>609,387</u>
Unencumbered cash, ending	<u><u>\$ 602,757</u></u>

Related Municipal Entity - Lawrence/Douglas Co Health Dept.

	<u>Actual</u>
Cash receipts:	
City/County appropriation	\$ 1,495,518
Grants	2,055,330
Fines, fees and permits	51,731
Charges for services	532,593
Interest	4,692
Miscellaneous	4,438
	<u>4,144,302</u>
Total cash receipts	<u>4,144,302</u>
Expenditures:	
Personnel services	2,716,154
Contractual services	435,179
Commodities	505,379
	<u>3,656,712</u>
Total expenditures	<u>3,656,712</u>
Receipts over expenditures	487,590
Unencumbered cash, beginning	<u>2,074,008</u>
Unencumbered cash, ending	<u><u>\$ 2,561,598</u></u>

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Related Municipal Entity - Douglas County Free Fair

	<u>Actual</u>
Cash receipts:	
County appropriation	\$ 10,000
Charges for services	257,172
Interest	29
Total cash receipts	267,201
Expenditures:	
Personnel services	33,751
Contractual services	25,817
Commodities	210,316
Capital outlay	6,155
Total expenditures	276,039
Receipts over expenditures	(8,838)
Unencumbered cash, beginning	56,276
Unencumbered cash, ending	\$ 47,438

Douglas County, Kansas
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2016

Agency Funds

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Tax Accounts	\$ 82,068,400	\$ 293,065,535	\$ 290,618,923	\$ 84,515,012
Motor Vehicle Accounts	2,836,711	13,715,559	13,424,920	3,127,350
Total Distributable Funds	<u>84,905,111</u>	<u>306,781,094</u>	<u>304,043,843</u>	<u>87,642,362</u>
Other Agency Funds:				
Sheriff Seized Property	15,501	45,272	57,970	2,803
Sheriff Inmate Funds	16,375	203,343	206,507	13,211
Sheriff Reward Fund	-	-	-	-
Sheriff Bond Fund	8,506	715,153	716,838	6,821
District Attorney Funds	162,927	142,488	140,780	164,635
Payroll Clearing	-	5,550,713	5,542,067	8,646
Employee Activities	9,710	3,209	590	12,329
Total Other Agency Funds	<u>213,019</u>	<u>6,660,178</u>	<u>6,664,752</u>	<u>208,445</u>
Total Agency Funds	<u>\$ 85,118,130</u>	<u>\$ 313,441,272</u>	<u>\$ 310,708,595</u>	<u>\$ 87,850,807</u>

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 reflected in the County's December 31, 2016 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, 2016 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 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, 2016, in comparison to the historical lag time for claim payments, to ensure amounts projected to be paid after year-end were proper.
- 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, 2016, 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 4 types of audit adjustments to the original trial balance presented to us to begin our audit: 1) to properly record operating and year-end transfers per County resolutions, 2) to adjust accounts payable in the Employee Benefits Trust and Risk Management funds for estimated claims incurred but not yet paid, 3) to adjust Health Department accounts payable to agree to supporting documentation, and 4) to remove accrued payroll from an agency fund.

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, 2016, 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. These types of controls should be available as part of the new payroll/HR module that was implemented during 2016.

- *Purchase Orders:* Purchase orders under \$20,000 can be created and approved by the same person. The ERP system implemented in 2015 allows for the same person to both enter and approve the purchase orders they have entered, primarily in those departments that small, though all purchase orders over \$20,000 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. Accounts payable is responsible for reviewing and approving setup of all new vendors in the system.
- *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 2016, we noted that there was still one individual who has 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.

Other Comments

Information Security Governance

Executive managers and those charged with governance must be confident that the entity is protecting your information and the systems that process it. The potential impacts of a failure in the availability, confidentiality or integrity of your critical information assets is monumental in today’s environment of cybersecurity breeches.

Many organizations believe their information security practices are adequately mitigating their risks. Unfortunately, they are often surprised to discover those practices are failing to perform as expected and the consequences are usually severe.

Information security is more than a technology issue. It is a governance and management challenge that involves risk management, accountability and reporting. And it requires executive stewardship to ensure the timely assessment of emerging threats and your organization’s effective response to them.

Additional information on “Information Risk is Business Risk” can be accessed through our AGH University website located at <http://www.aghuniversity.com/webinars/archived/archived-webinars.aspx> (from the “select a topic” drop-down box, select Information Technology). Additionally, we encourage your management team to take advantage of peer networking groups, trade associations or other resources relating to IT and information risk and the most recent best practices as the constant risk evolves.

Additionally, a structured assessment can help you develop stronger, better and more systematic approaches to your information security. It will help you clearly and objectively understand the strengths and weaknesses in your current information security processes and the extent to which those processes are meeting your needs. Most important, it will guide you with recommendations to help you protect your information, facilities, people and technology.

We believe a review or assessment must be completed on a periodic basis; this assessment can be completed internally or by using an outsourced service provider. Executive managers should be involved with the review and summary reports should also be shared with those charged with governance.

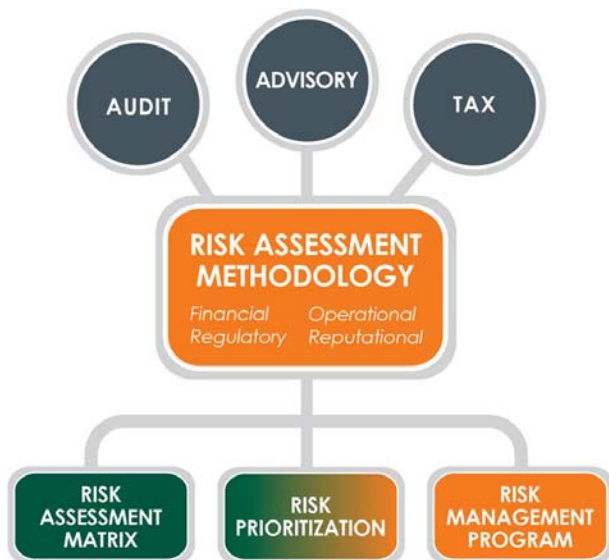
Vulnerability Assessment

In addition to a periodic information system governance review, the entity should also conduct periodic (at least annually or semi-annually) vulnerability assessments. There are more than 71,000 known network vulnerabilities that can leave organizations open to significant risk. High-profile security breaches have become commonplace and many companies are susceptible to the same failures.

Network vulnerability assessments can help you identify and resolve your vulnerabilities before they are exploited by cybercriminals. AGH's experienced security professionals use network vulnerability assessments to discover and analyze known flaws and weaknesses.

Using automated scanners - along with their experience and judgement - our security professionals will identify existing vulnerabilities, evaluate their severity and recommend steps for fixing the underlying problems.

Comprehensive Policy and Procedure Review



Given the broad and deep scope of your operations, you should consider completing a comprehensive evaluation of the adequacy and effectiveness of the entity's internal financial policies, processes and procedures, including a comparison to best practices among organizations the same size.

For entities that have experienced budget cuts in the finance area or those that have experienced turnover, a periodic review of controls is imperative. Even if your finance team has been stable over the years, we remind you that even the best design of controls is only as good as the people who carry out and execute such controls.

Financial policies, procedures and processes are a key element of sound fiscal administration. When policies are effective, they can preserve or enhance the fiscal health and wealth of the organization and create efficiencies for staff members.

This comprehensive evaluation could include:

1. Evaluation of existing controls
2. Identification of financial policies that could lead to vulnerability to fraud and/or abuse
3. For those identified weaknesses and risks, recommendations for improvements

Closing

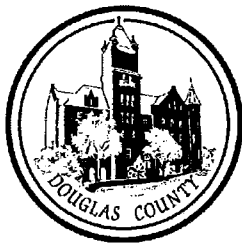
This report is intended solely for the information and use of the Board of County Commissioners and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate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

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

July 20, 2017
Wichita, KS

Douglas County
Summary of Adjustments Passed
12/31/2016

Description	Debit (Credit) to				
	Assets	Liabilities / Encumbrances	Beg. Equity	Revenues	Expenditures
<i>Effect of reversing prior year's entries in current year:</i>					
To record payables in non-budgeted funds	\$ -	\$ -	\$ 161,632	\$ -	\$ (161,632)
To record payable related to EMS services for 4th quarter	-	-	809,308	-	(809,308)
<i>Current year adjustments passed:</i>					
To record payables in non-budgeted funds	-	(137,640)	-	-	137,640
	<u>\$ -</u>	<u>\$ (137,640)</u>	<u>\$ 970,940</u>	<u>\$ -</u>	<u>\$ (833,300)</u>
Current year effect <u>\$ (833,300)</u>					
Cumulative effect <u>\$ 137,640</u>					



DOUGLAS COUNTY COMMISSIONERS

1100 Massachusetts Street
Lawrence, KS 66044-3064
(785) 832-5268 Fax (785) 832-5148
www.douglascountyks.org

July 20, 2017

Allen, Gibbs, & Houlik, LC.
301 N. Main, Suite 1700
Wichita, KS 67202

This representation letter is provided in connection with your audit of the basic financial statement 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, the "County") as of and for the year ended December 31, 2016 for the purpose of expressing an opinion on whether the regulatory basis financial statements are presented fairly, in all material respects, in accordance with the Kansas Municipal Audit and Accounting Guide (KMAAG), which is a regulatory basis of accounting other than U.S. generally accepted accounting principles (GAAP).

We confirm, to the best of our knowledge and belief, as of date of the auditor's report, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated January 20, 2017, for the preparation and fair presentation of the financial statement referred to above in accordance with regulatory basis outlined in the KMAAG.
2. The financial statement referred to above is fairly presented on a prescribed regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas and includes all properly classified funds and other financial information of the County and regulatory-required supplementary information (RRSI) of the municipality (including certain related municipal entities) prepared in accordance with KMAAG.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
6. Related-party transactions, including those with related municipal entities and other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees, have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of the KMAAG.

7. All events subsequent to the date of the financial statement, and for which the KMAAG requires adjustment or disclosure, have been adjusted or disclosed.
8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with the KMAAG.
9. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statement.
10. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
11. We have informed you of all uncorrected misstatements. We believe that the effects of the uncorrected misstatements aggregated by you and summarized on the attached schedule are immaterial, both individually and in the aggregate to the financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.
12. Management understands and acknowledges the following with regard to the financial statement:
 - a. The purpose for using the KMAAG regulatory basis framework is to comply with the statutory provisions applicable to the entity for preparation of the financial statement on a basis of accounting other than GAAP;
 - b. The financial statement is intended for general use;
 - c. Management has taken appropriate steps to determine that the KMAAG regulatory basis framework is acceptable in the circumstances for meeting its annual financial statement reporting needs;
 - d. Informative disclosures will be included in the financial statement that are appropriate to the KMAAG regulatory basis framework, including:
 - i. A description of the KMAAG regulatory basis framework, including a summary of significant accounting policies, and how the framework differs from GAAP;
 - ii. Informative disclosures similar to those required by GAAP for items contained in the financial statement that are the same as, or similar to, those in financial statement prepared in accordance with GAAP; and
 - iii. Any additional disclosures beyond those specifically required by the KMAAG regulatory basis framework that may be considered necessary to achieve fair presentation of financial statement.
13. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

Information Provided

14. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence; and

- d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 15. All transactions have been recorded in the accounting records and are reflected in the financial statement in accordance with KMAAG.
- 16. We have disclosed to you the results of our assessment of risk that the financial statement may be materially misstated as a result of fraud.
- 17. We have no knowledge of allegations of fraud or suspected fraud affecting the entity's financial statement involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
- 18. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, short sellers or others.
- 19. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects were considered when preparing financial statement.
- 20. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statement.
- 21. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
- 22. We have informed you of all significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the County's ability to record, process, summarize and report financial data.
- 23. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 24. The financial statement includes all requested related municipal entities as well as joint ventures with an equity interest, and properly discloses all other joint ventures and other related organizations.
- 25. The financial statement properly classifies all funds and activities.
- 26. Expenditures/disbursements have been appropriately classified in, or allocated to, functions and programs in the summary statement of receipts, expenditures and unencumbered cash and allocations have been made on a reasonable basis.
- 27. Receipts are appropriately classified in the summary statement of receipts, expenditures and unencumbered cash.
- 28. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 29. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

30. With respect to the RRSI on which an in-relation-to opinion is issued, we acknowledge our responsibility for presenting:
- summary of regulatory basis expenditures-actual and budget;
 - individual fund schedules of regulatory basis receipts and expenditures-actual and budget;
 - schedule of regulatory basis receipts and expenditures-agency funds; and
 - schedules of regulatory basis receipts and expenditures-actual-related municipal entity in accordance with KMAAG.

We believe the RRSI as identified above, including its form and content, is fairly presented in accordance with KMAAG. The methods of measurement and presentation of the RRSI as identified above have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the RRSI .

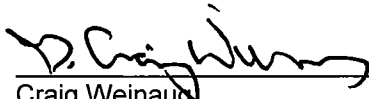
Compliance Considerations

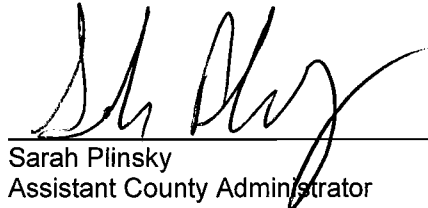
In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

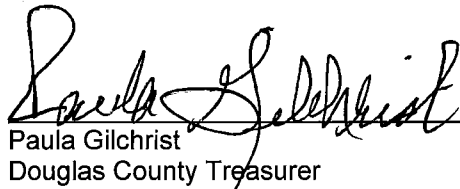
1. Is responsible for the preparation and fair presentation of the financial statement in accordance with the applicable financial reporting framework.
2. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
3. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statement or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
4. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
5. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements.
6. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error.
7. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
8. Has taken timely and appropriate steps to remedy fraud; noncompliance with provisions of laws, regulations, contracts and grant agreements; or abuse that the auditor reports.
9. Has a process to track the status of audit findings and recommendations.

10. Has identified for the auditor previous audits, attestation engagements and other studies related to the audit objectives and whether related recommendations have been implemented.
11. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
12. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including a statement that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

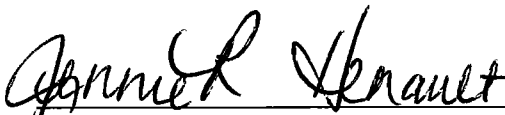
DOUGLAS COUNTY, KANSAS

 7/20/17
Date
Craig Weinaug
County Administrator

 7-20-17
Date
Sarah Plinsky
Assistant County Administrator

 7-20-17
Date
Paula Gilchrist
Douglas County Treasurer

 7/20/17
Date
Jamie Shew
Douglas County Clerk

 07/20/17
Date
Jennie Henault
Director of Administrative Services
Lawrence-Douglas County Health Department

Forecast of Douglas County Jail Housing Capacity Requirements

Submitted to
Douglas County, Kansas Commission

July 21, 2017

Prepared by
Allen R. Beck, Ph.D.

JCI

Justice Concepts Inc.

JCI

Justice Concepts Inc.

FORECAST OF JAIL HOUSING CAPACITY REQUIREMENTS FOR DOUGLAS COUNTY, KANSAS

July 21, 2017

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Justice Concepts, Inc. is an independent criminal justice consulting firm with expertise in jail forecasting. Information and data in this document were collected from jail staff and other credible sources in order to provide the most accurate and objective forecast. The conclusions made in this document are the expert opinion of JCI and do not necessarily reflect the opinions of Douglas County officials.

Forecast of Jail Housing Capacity Requirements

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**FORECAST OF JAIL HOUSING CAPACITY REQUIREMENTS
2017 - 2040**

SECTION 1. EXECUTIVE SUMMARY

Development of the forecast involved collecting jail and county population data, estimating the impact of the new pretrial release program that is soon to be fully implemented, examining how Douglas County jail incarceration rates compare to other counties, developing a rationale for the forecast, projecting total capacity requirements and breaking those requirements into estimates of specific types of beds that would be needed.

Highlights of this study include the following:

- Douglas County is tied as the fastest growing county in Kansas.¹
- The jail population will continue to grow as a result of the increasing county population.
- Jail overcrowding has required the transport of 60 to 80 inmates, which includes up to 40% of the female inmate population, to other county jails. Those jails are becoming scarce resources as their own inmate populations are increasing.
- Approximately 75% of the individuals eligible for reentry case management are housed out of county. This means that they cannot receive the level of services needed to reduce their likelihood of recidivating.
- Douglas County's rate of booking people into jail (incarceration rate per 100,000 residents, ages 18-64) is the lowest in comparison to counties in this general region.
- Forecasted jail housing capacity requirements for the following years are:
 - Year 2020 - 241 beds
 - Year 2030 - 271 beds
 - Year 2040 - 301 beds
- The forecast took into account the estimated reduction in bed space demand that will result from full implementation of the new pretrial release program. Full implementation is expected to occur within the next two months.

¹ Lawhorn, Chad. "Lawrence tied for tops in the state for population growth; most Kansas communities continue to shrink." *Town Talk*, LJWorld.com. May 26, 2017. Available at http://www2.ljworld.com/weblogs/town_talk/2017/may/26/lawrence-tied-for-tops-in-the-state-for/

SECTION 2. INTRODUCTION

Forecasting is a process of providing an estimate of the future based on the best available information. Although statistical techniques are used in creating forecasts, this does not make the process “scientific.” Forecasting the future is akin to driving down the road looking in the rearview mirror. (In this instance, the view behind is historical data.) As long as the road is straight or curves in a continuous manner, the decision maker will arrive as envisioned. However, no one can guarantee that unexpected events will not occur. Unfortunately, decision makers, often, cannot put off dealing with serious problems resulting from jail overcrowding that affect both the safety of inmates and jail staff, as well as requiring the expenditure of hundreds of thousands of dollars for the housing of excess inmates in other jails.

The Douglas County Sheriff's Office Correctional Facility, hereinafter referred to as the “jail,” has been challenged by overcrowding since 2014. Over the last three years the inmate population has grown to a point that out- of-county housing expense in 2016 increased to 1.3 million dollars.

In comparison to Kansas Counties and similar size counties in other states, Table 1 shows that Douglas County’s jail incarceration rate is the lowest among comparative counties.

Table 1. Jail Incarceration Rates - 2014²

JURISDICTION	RATE	POPULATION
National	337.6	161,920,589
Kansas	324.3	2,904,321
Douglas County, KS	163.6	116,585
Johnson County, KS	176.7	574,272
Saline County, KS	635.4	55,755
Sedgwick County, KS	367.9	508,803
Shawnee County, KS	442.7	178,406
Wyandotte County, KS	320.1	161,636

² All county jail incarceration rates and population data are for 2014. Data for later years are not available. The source (Vera Institute) provided National and Kansas incarceration rates only for 2013. The comparison counties in nearby states were chosen according to similarity in size to Douglas County. In only one instance was a county omitted, Kendall County, Illinois, (population 114,736) which was the fastest growing county in the U.S. between 2000 and 2010. The northern region of that county is near the Chicago area. That particular area of the county experienced most of its growth as a result of construction of new housing subdivisions. The rest of the county is predominately agricultural. Neither Nebraska or Colorado have counties in the 100,000-130,000 population range.

SIMILAR SIZE COUNTIES IN NEARBY STATES		
Delaware County, IN (Muncie)	373.5	118,769
Jasper County, MO (Carthage)	246.3	117,404
Kankakee County, IL (Kankakee)	519.1	113,449
LaSalle County, IL (Ottawa)	234.1	113,924
Macon County, IL (Decatur)	434.9	110,768
Richland County, OH (Mansfield)	294.0	124,475
SIMILAR SIZE COUNTIES CONTAINING UNIVERSITIES (a sample)		
Comanche County, OK (Cameron Univ)	338.9	125,033
Coconino County, AZ (Northern AZ Univ)	265.1	137,682
Cache County, UT (Utah State Univ)	287.8	118,343
Clarke County, GA (Univ of Georgia)	600.6	120,938

SOURCE OF 2014 COUNTY DATA: Vera Institute of Justice, *Growth of Jails in Rural America*, June 2017. Available at <http://trends.vera.org/incarceration-rates?data=pretrial>. The county population data are for persons 18-64. NOTE: The Vera Institute provided National and Kansas jail incarceration rates only for 2013. The 2013 rate data are presented in this table for relative comparison purposes and are not essential to the purpose of comparing county jail incarceration rates. The 2014 National population estimate was obtained from the U.S. Census Bureau and the 2014 Kansas population estimate was provided by Wichita State University, Center for Economic Development and Business Research.

Table 1 indicates that Douglas County's closest comparison county is Johnson County, which has developed many of the same alternatives to incarceration as Douglas County. Although it cannot be absolutely verified, the low jail incarceration rate for Douglas County would seem to reflect the positive steps that county criminal justice officials have taken to minimize jail admissions. For example, in June 2017 Douglas County was selected by the Substance Abuse and Mental Health Services Administration, SAMHSA, as one of the nine national model sites in jail mental health programming.

As will be explained in Section 3, further reductions in the demand for jail bed space may be possible. Other than estimating the impact of the new pretrial release program, which is soon to be fully implemented, prediction of the impact of new initiatives that are in the thinking stage is a tenuous task. Because that task is filled with a variety of "what if" pitfalls, the forecast in this document stays within the confines of what is reasonably knowable.

The jail has 186 beds, with overcrowding in the women's housing unit, men's medium and minimum housing units. This overcrowding has required the transport of 60 to 80 inmates, which includes up to 40% of the female inmate population, to other county jails. Those jails, however, are becoming a scarce resource. Their excess bed space has dwindled due to increased local needs

along with local inability to retain sufficient staff required to keep excess housing space open. Further complicating the issue is that out-of-county jails will not take inmates who have certain types of medical problems, have disciplinary problems, or are classified as maximum security inmates. This fluctuating availability of out-of-county jail space sometimes results in unexpected calls from those jails to immediately come and pick up Douglas County inmates because of sudden increased local need for jail beds.

The transportation of inmates to out-of-county jails critically affects more than just budgets. For example, ease of access for family visitation is reduced, attorneys are hampered in their ability to have timely access to their clients, and the inmates are denied important services and programs that are available only in the Douglas County Jail.³ Approximately 75% of the individuals eligible for reentry case management are housed out of county. This means that they cannot receive the level of services needed to reduce the likelihood of recidivating.

³ The Douglas County Jail has become nationally recognized for its innovative programming to reduce recidivism, to assist individuals in reentry, and establishing active referral and support to community services, such as mental health treatment.

SECTION 3. FORECASTING ASSUMPTIONS

All forecasts of the future are based on assumptions. Multiple assumptions can be made about future growth. However, as the number of assumptions increases, the possibility of major variations also increases. Thus, trying to refine the precision of a forecast by adding numerous considerations and “what if’s” about changes in law enforcement activities, laws, court operations, and possible new programs is a self-limiting endeavor.

In creating the forecast of Douglas County Jail bed space needs, four key assumptions are made:

1. The County will continue to grow.
 - a. Lawrence is tied as the fastest growing community in Kansas. Lawrence grew by 1.5% from July 1, 2015 to July 1, 2016 (about 1,400 persons), which is a significant increase over the rate in the 2000s.⁴
 - b. As the population grows so will the tax base for supporting various services, such as law enforcement.
 - c. At-risk populations will proportionally increase.
 - d. Local calls from the public for law enforcement service will proportionally increase.
 - e. State support for treatment programs in Douglas County, as well as in other counties, will continue at the current rate of underfunding.
2. The growth rate of the jail population is linked to county population growth.
3. The impact of currently planned jail population reduction programs can be estimated and applied to modify the rate of jail growth.
4. No unexpected events will occur that will drastically increase the demand for jail beds.

The longer a forecast extends into the future, the greater the possibility that unexpected events and variations in the environment will occur. For this reason, a five- or ten-year forecast is more likely to be reliable than a twenty-year forecast. For this reason, jail design should always be configured to allow for expansion if and when major unexpected events occur.

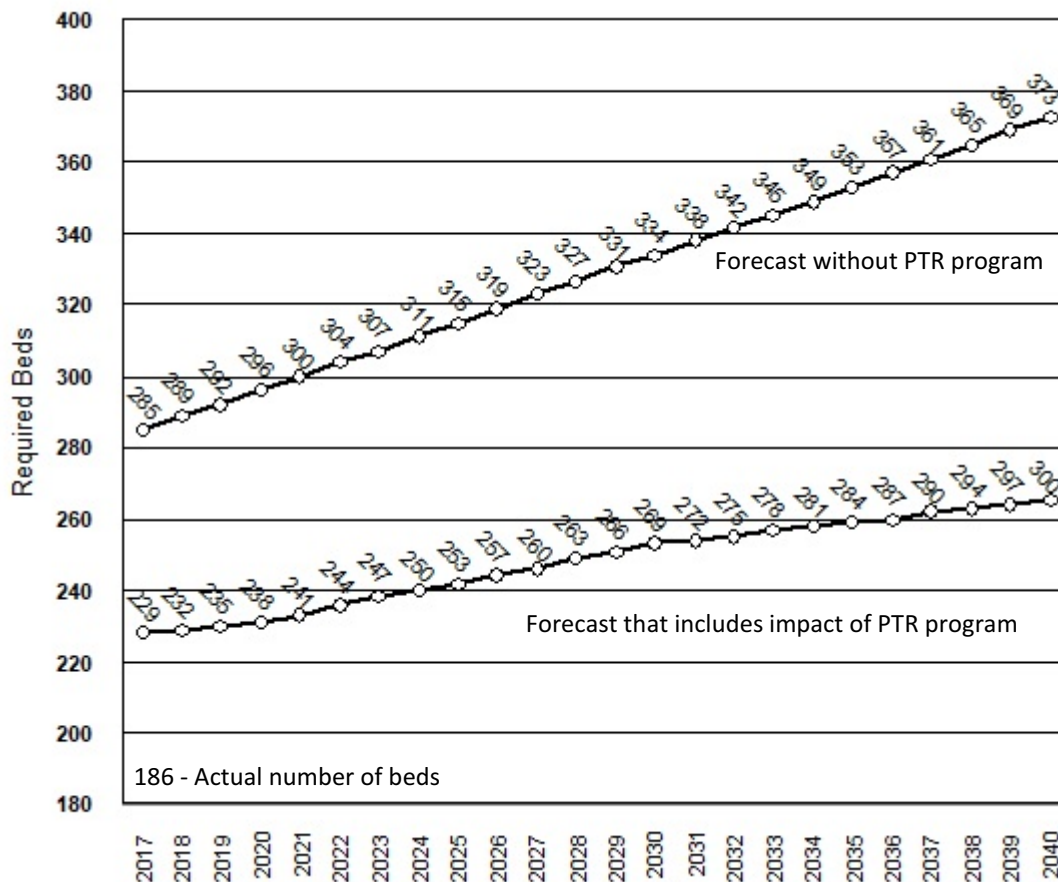
⁴ Lawhorn. *Town Talk*, May 26, 2017.

SECTION 4. THE FORECAST OF TOTAL CAPACITY REQUIREMENTS

The jail capacity forecast up to 2040 is presented in Figure 1. Two projections are shown: one without inclusion of the impact of the new pretrial release, PTR, program and one that includes the PTR program. The second projection, which is lower, will be used as the planning forecast.

Importantly, the forecast in Figure 1 is an approximation of needed jail capacity. It is based on the number of inmates, not how housing spaces are designed. Jails are not built to accommodate odd numbers of inmates. For example, main housing units, such as male minimum and male medium housing, are often configured in 28 or 56 bed increments. For this reason, a forecast that identifies the need for 49 more male medium beds does not represent the bed count that will actually be built – a 56-bed unit would be built.

Figure 1. Jail Capacity Requirements Projected to 2040⁵



⁵ The two graph lines are shown as diverging, rather than running parallel. Also, the lower graph line appears to contain more fluctuation. These effects are the result of including the formula for calculating impact of the PTR program. The upper graph line contains fluctuations which become more pronounced when PTR calculations are included in numbers shown in the lower line.

The projections are more than just extrapolations of inmate population growth. They are calculated to accommodate two aspects: (1) Providing sufficient housing on peak days when the inmate count is high and (2) Accommodating movement of inmates within the facility, such as to move inmates from medium classification beds into medical unit beds, when they become sick. This flexibility to move inmates within the facility is known as the “Management Factor.” It is also called the “Classification Factor,” depending on which jail planner you are speaking to. Further explanation of how the projections are calculated is presented in Section 6.

Immediately noticeable in Figure 1 is the large gap between the current jail capacity and the needed capacity estimated for 2017. Sometimes the public interprets “current capacity” incorrectly. In that view, it is sometimes mistakenly assumed that all 186 beds would be filled before needing to transport inmates to out-of-county jails. For example, if there were empty beds in a female pod, then excess males in other areas could be placed in the female pod – which is an untenable idea. For this reason, it is irrational to assume that all 186 beds could be filled on a particular day.

The gap between the 2017 actual jail capacity and 2017 projected capacity is relatively large, 43 beds. By 2040 that gap increases to 114 beds. Given this gap and Douglas County’s already low incarceration rate highlighted in Table 1, the question arises about the viability trimming the demand for bed space so that no additional construction is needed. Indeed, the ongoing work of criminal justice system agencies, including law enforcement, and local government demonstrates a commitment to be responsive to community needs. However, challenging that work has been, it does not rule out the possibility of making additional impacts on the jail population. However, herein lies a difficulty in forecasting: trying to estimate the hypothetical impact of an idea that has not yet been sufficiently studied:

- How applicable is the idea to Douglas County, given all of the other improvements that have occurred? – Some options have a greater impact in environments in which little improvements in criminal justice system operations have occurred.
- What barriers would be encountered that might restrict full implementation and/or effectiveness?
- Would there be a different option that would do the same thing?
- How long would it take to implement the option?
- What would be the most likely impact in light of the other questions?

In the instance of trying to forecast a jail population, attempting to estimate unknown remedies is an example of “blue sky” forecasting (wishful thinking). The field of forecasting is littered with many examples of blue sky forecasts that never approached their envisioned goals.

Table 2, on the next page, presents the various numbers depicted in the planning forecast in Figure 1, on the previous page.

Table 2. Projected Capacity Requirements, 2017 - 2040

<u>Years</u>	<u>Forecasts</u>
2017	229
2018	232
2019	235
2020	238
2021	241
2022	244
2023	247
2024	250
2025	253
2026	257
2027	260
2028	263
2029	266
2030	269
2031	272
2032	275
2033	278
2034	281
2035	284
2036	287
2037	290
2038	294
2039	297
2040	300

SECTION 5. CONSIDERATIONS THAT AFFECT THE NUMBER OF PLANNED BEDS

Breakout of Forecasts

Architectural planning requires that a forecast be broken out into specific types of beds. In order to do this, some form of allocation plan needs to be developed. Table 2 shows an allocation table that was created with input of jail staff. The “% of Total Space Needs” is based on an analysis of how inmates on a specific day would have been classified. These percentages, then, can be applied to any year’s forecast to estimate the capacity requirements of various housing types.

Table 3. Best Estimate of Housing Capacity Requirements in Ten-Year Increments

HOUSING CLASSIFICATIONS	% OF TOTAL SPACE NEEDS	FORECASTED CAPACITY NEEDS		
		2020	2030	2040
Male Minimum	20.9%	50	56	63
Male Medium	24.3%	58	65	73
Male Maximum	8.4%	20	23	25
Male Special Management	10.7%	26	29	32
Male Work Release/Reentry	11.3%	27	30	34
Male Pre-classification	5.4%	13	15	16
Male Medical	0.6%	2	2	2
Female Minimum	4.7%	11	13	14
Female Medium	4.9%	12	13	15
Female Maximum	0.6%	2	2	2
Female Special Management	1.6%	4	4	5
Female Work Release/Reentry	3.9%	9	11	12
Female Pre-Classification	2.3%	6	6	7
Female Medical	0.3%	1	1	1
TOTAL HOUSING CAPACITY	100%	241	271	301

Note that the column totals differ by one to three numbers from the forecasts in Table 1 for those years. This is due to rounding errors in calculating the table. For example, in the 2020 forecast column, 25.5 persons in Male Special Management was rounded to 26.

Difference Between Forecasted and Designed Capacity

Architectural planning often specifies a number of beds that differs from the forecast. This is because design standards and construction cost efficiencies use multiples of bed sizes, such 14, 28, and 56. This is particularly relevant to how the addition of beds would be affected by the current design of the Douglas County Jail. Also, housing geometries have also been found to be more efficient at certain increments, such as when designing to share plumbing chases with adjoining housing units. As a result, a forecast that calls for the addition of 49 beds might be configured as 56 beds.

Since the management/classification adds 10% more beds to the base forecast and the design increments could add additional beds on top of that, architectural planning should avoid the possibility of double counting when developing space programs.

SECTION 6. FORECASTING METHODOLOGY

METHODOLOGICAL CONSIDERATIONS

Creation of the forecast involved the following calculations:

1. Obtaining the projected county forecast for the years 2017 to 2040.
2. Calculating the Incarceration Rate: The ratio of the inmate jail population and county population.
3. Calculating the Base Forecast: Applying the Incarceration Rate to the various years of projected county population.
4. Calculating the PTR Reduction Ratio: Obtained by dividing the impact of PTR program (50 inmates) by the 2016 inmate population. This calculation was omitted in the projection in Figure 1, which shows what the capacity requirements might have been if the PTR program had not been implemented.
5. Calculating the Reduced Forecast: Obtained by applying the PTR Reduction Ratio to the Base Forecast.
6. Calculating the Management Factor Forecast: Applying a 10% management factor to the Reduced forecast. This is the last step in the forecast process.

The peak-day average was used in calculating the Incarceration Rate, i.e., the average-peak day for 2016 was divided by the county population estimate for 2016. The average daily population, ADP, was not used because it underestimates the real capacity needs of the jail. Since ADP is an average calculated using every day of the year, it includes both the lowest days and highest days. Thus, half the time the average will underestimate the number of inmates in jail. This aspect sometimes slips from the public awareness because ADP is so frequently mentioned when discussing jail populations.

Historical data prior to 2016 were not incorporated into the forecast because significant changes occurred during those years, such as changes in laws, arrest patterns, criminal case processing conditions, new programs, and state funding for local programs. For this reason, a trend analysis would amount to a mishmash of effects. In other words, in an environment which is changing, the period of time that closest resembles the future is the current period, 2016.

An estimate of the impact of the new pretrial release, PTR, program (50 inmates) was created by examining early data on inmates released prior to formal start-up of the new program. Also, jail data were reviewed to estimate the likely number of inmates who might be released when the program is fully implemented. Full program implementation will not begin until an additional pretrial release staff member is hired. The PTR impact was applied to 2016 data in order to establish a baseline estimate that builds on the last full year of data.

A Management Factor (also called Classification Factor) of 10% was used in calculating the last step of the forecast. The Management Factor is important in providing flexibility for moving inmates around. Rarely will the beds be evenly filled throughout the facility. On a day in which several inmates need to be moved into maximum custody housing, there must be available space

in which to place them. This ability to accommodate unexpected events is made possible by the Management Factor, thereby facilitating proper movement, housing, and management of inmates throughout the facility. However, some forecasts use a lower percentage, such as the in the 2015 updated forecast of San Francisco's jail needs, which used 8.2%. The forecast document stated that "No accepted or standard methodology exists for calculating a classification factor."⁶ This recognition is also reflected in the National Institute of Corrections, NIC, Jail Capacity Planning Guide, which states:

*"There is no one percentage or number that will work for every jurisdiction, as each jurisdiction is unique. Nor is there a single formula that can assure a jurisdiction that it will build space for just the right number of beds."*⁷

Additional efforts to improve criminal justice system programs and procedures that affect the jail can be anticipated in the future. However, the ability to estimate the impacts of those improvements is very limited. Examples of new programs can be found across the county. However, the levels of jail population reduction they achieve is difficult to estimate when applied to Douglas County. What cannot be readily gauged is how those programs would perform in Douglas County in light of the many improvements that have already been implemented. Counties which have not implemented as many programs would likely see much bigger impacts. For this reason, trying to develop "what if" estimates has not been undertaken in this forecast study.

DATA SOURCES

- County population forecast data were obtained from The University of Kansas Institute for Policy and Social Research which publishes a document entitled, *County Profiles*.
- Jail data were obtained from the Douglas County Jail. A special analysis by Jail staff was performed to estimate the five peak-day inmate counts in 2016. The peak-day count number used in the forecast is an average of the five peak-days. By using an average, the possibility of basing the peak-day count on an anomaly is reduced.
- Booking data were obtained from the jail.
- An estimate of the impact on jail population of the new pretrial release program is based on an estimate of what is currently known about the program and data analyses that were performed in the last several months. The actual impact cannot be closely estimated because the program is not yet fully implemented. When the PTR program is implemented in 2017, it may reduce the jail population by 50 inmates.
- Data on county jail incarceration rates reported in Table 1 were obtained from the Vera

⁶ *Update to the Jail Population Forecast*. City and County of San Francisco, Office of the Controller. June 16, 2015, page 18.

⁷ Bennett, D. & Lattin, D. *Jail Capacity Planning Guide*. Washington, D.C., National Institute of Corrections, Nov. 2009, page 45.

Institute of Justice, *Growth of Jails in Rural America*, June 2017. Available at <http://trends.vera.org/incarceration-rates?data=pretrial>.