

DOUGLAS COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

YEAR ENDED DECEMBER 31, 2015

AND

INDEPENDENT AUDITOR'S REPORT



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**REGULATORY BASIS
FINANCIAL STATEMENTS**

Year Ended December 31, 2015

TABLE OF CONTENTS

Independent Auditor's Report..... 1 - 2

FINANCIAL SECTION

Summary Statement of Receipts, Expenditures, and
Unencumbered Cash 3 - 4

NOTES TO THE FINANCIAL STATEMENT

Notes to the Financial Statement 5 - 17

SUPPLEMENTARY INFORMATION

Schedule 1 Summary of Expenditures – Actual and Budget 18

Schedule 2 Schedule of Receipts and Expenditures – Actual and Budget

2-1 General Fund..... 19 - 24

Special Purpose Funds

2-2 Ambulance 25

2-3 Economic Development..... 26

2-4 Emergency Telephone Service..... 27

2-5 Employee Benefits..... 28

2-6 Motor Vehicle Operations 29

2-7 Road and Bridge..... 30

2-8 Special Alcohol 31

2-9 Special Building 32

2-10 Special Liability 33

2-11 Special Parks and Recreation 34

2-12 Youth Services-Juvenile Detention..... 35

2-13 Non-Budgeted Special Purpose Funds 36 - 37

Capital Project Funds

2-14 Capital Project Funds 38

TABLE OF CONTENTS (Continued)

Debt Service Funds

2-15 Debt Service Funds 39

Internal Service Funds

2-16 Internal Service Funds 40

Agency Funds

Schedule 3 Summary of Receipts and Disbursements - Agency Funds..... 41

Related Municipal Entities

Schedule 4 Schedule of Receipts and Expenditures
Douglas County Extension Council
Lawrence/Douglas County Health Department
Douglas County Free Fair 42 - 43

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Douglas County, Kansas

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

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

Opinion on Regulatory Basis of Accounting

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

Emphasis of Matter

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

Supplementary Information

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

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

Other Reporting Required by Government Auditing Standards

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

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

August 16, 2016
Wichita, Kansas

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

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

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

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

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

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

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

DOUGLAS COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS

INDEX

- I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**
 - A. Municipal Financial Reporting Entity
 - B. Fund Types and Basis of Accounting
 - 1. Regulatory Basis Fund Types
 - 2. Regulatory Basis of Accounting
 - C. Deposits and Investments

- II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**
 - A. Budgetary Information
 - B. Deficit Unencumbered Cash

- III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS**
 - A. Deposits and Investments
 - B. Long-Term Debt
 - C. Other Long-Term Obligations from Operations
 - 1. Compensated Absences
 - 2. Other Post-Employment Benefits
 - 3. Risk Management & Self-Insurance Claims
 - 4. Defined Benefit Pension Plan
 - D. Interfund Transfers

- IV. OTHER INFORMATION**
 - A. Litigation
 - B. Grants
 - C. Deferred Compensation Plan
 - D. Cost Sharing Arrangements
 - E. Commitments

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

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

Related Municipal Entities

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

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

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

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

B. Fund Types and Basis of Accounting

1. Regulatory Basis Fund Types

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

Governmental Fund Types

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

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

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

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

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

Business Fund Types

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

Fiduciary Fund Types

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

2. Regulatory Basis of Accounting

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

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

C. Deposits and Investments

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

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

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

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

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

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

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

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

The County has the following levels of budget control:

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

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

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

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

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

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

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

B. Deficit Unencumbered Cash

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

III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS

A. Deposits and Investments

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

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

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

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

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

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

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

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

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

B. Long-Term Debt

Changes in long-term debt were as follows:

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

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

Maturities of long-term debt are as follows:

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

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

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

C. Other Long-Term Obligations From Operations

1. Compensated Absences

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

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

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

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

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

2. Other Post-Employment Benefits

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

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

3. Risk Management & Self-Insurance Claims

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

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

Changes in self-insured claims liabilities are as follows:

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

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

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

4. Defined Benefit Pension Plan

General Information about the Pension Plan

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

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

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

Net Pension Liability

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

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

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

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

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

D. Interfund Transfers

A summary of interfund transfers is as follows:

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

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

IV. OTHER INFORMATION

A. Litigation

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

B. Grants

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

C. Deferred Compensation Plan

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

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

D. Cost Sharing Arrangements

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

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

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

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

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

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

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

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

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

E. Commitments

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

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

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

REGULATORY - REQUIRED
SUPPLEMENTARY INFORMATION

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

Schedule 1

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

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

Schedule 2-1

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

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

Schedule 2-1

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

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

Schedule 2-1

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

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

Schedule 2-1

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

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

Schedule 2-1

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

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

Schedule 2-1

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

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

Special Purpose Fund - Ambulance

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

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

Special Purpose Fund - Economic Development

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

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

Special Purpose Fund - Emergency Telephone Service

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

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

Special Purpose Fund - Employee Benefits

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

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

Special Purpose Fund - Motor Vehicle Operations

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

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

Special Purpose Fund - Road & Bridge

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

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

Special Purpose Fund - Special Alcohol

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

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

Special Purpose Fund - Special Building

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

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

Special Purpose Fund - Special Liability

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

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

Special Purpose Fund - Special Parks & Recreation

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

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

Special Purpose Fund - Youth Services-Juvenile Detention

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

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

Non-budgeted Special Purpose Funds

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

(Continued)

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

Non-budgeted Special Purpose Funds

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

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

Capital Project Funds

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

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

Debt Service Fund - Bond and Interest Fund

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

Debt Service Fund - Local County Sales Tax

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

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

Internal Service Fund - Employee Benefits Trust

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

Internal Service Fund - Risk Management

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

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

Agency Funds

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

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

Related Municipal Entity - Douglas County Extension Council

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

Related Municipal Entity - Lawrence/Douglas Co Health Dept.

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

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

Related Municipal Entity - Douglas County Free Fair

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