

DOUGLAS COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

YEAR ENDED DECEMBER 31, 2016

AND

INDEPENDENT AUDITOR'S REPORT



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DOUGLAS COUNTY, KANSAS

**REGULATORY BASIS
FINANCIAL STATEMENTS**

Year Ended December 31, 2016

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
------	------------------------------	----

Related Municipal Entities

Schedule 3	Schedule of Receipts and Expenditures Douglas County Extension Council Lawrence/Douglas County Health Department Douglas County Free Fair	41 - 42
------------	--	---------

Agency Funds

Schedule 4	Summary of Receipts and Disbursements - Agency Funds.....	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, 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	<u>2,739,671</u>	<u>5,130,478</u>	<u>4,658,356</u>	<u>3,211,793</u>	<u>269,262</u>	<u>3,481,055</u>
TOTAL REPORTING ENTITY (Excluding Agency Funds)	<u>\$ 54,766,898</u>	<u>\$ 102,429,674</u>	<u>\$ 110,627,324</u>	<u>\$ 46,569,248</u>	<u>\$ 7,732,533</u>	<u>\$ 54,301,782</u>

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	<u>142,152,589</u>
Less Agency Funds per Schedule 4	<u>(87,850,807)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 54,301,782</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. Budgetary Violation

- 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, 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	\$ 1,022,348	\$ 1,022,096		

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					\$ 22,830,000	\$ -	\$ 2,490,000	\$ 20,340,000	\$ 791,749

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								Total
	2017	2018	2019	2020	2021	2022-2026	2027-2031	2032-2036	
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
			\$ 15,106,261

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

	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
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

General Fund			
	Actual	Budget	Variance- Over (Under)
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>			Variance- Over (Under)
	Actual	Budget	(Under)
CIP projects - capital improvements:			
Transfers to CIP	5,852,495	4,845,095	1,007,400
Total CIP projects	<u>5,852,495</u>	<u>4,845,095</u>	<u>1,007,400</u>
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	<u>1,030,697</u>	<u>685,225</u>	<u>345,472</u>
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	<u>33,437</u>	<u>24,586</u>	<u>8,851</u>
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	<u>230,214</u>	<u>220,450</u>	<u>9,764</u>
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	<u>408,681</u>	<u>381,312</u>	<u>27,369</u>
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	<u>914,202</u>	<u>831,465</u>	<u>82,737</u>
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	<u>985,236</u>	<u>1,004,493</u>	<u>(19,257)</u>
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	<u>423,465</u>	<u>437,328</u>	<u>(13,863)</u>

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

Schedule 2-1

General Fund			Variance- Over (Under)
	Actual	Budget	(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	1,896,607	1,849,514	47,093
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	965,695	961,860	3,835
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	315,838	532,528	(216,690)
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	218,836	227,321	(8,485)
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	292,957	276,217	16,740
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	156,202	93,700	62,502
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	944,661	1,475,563	(530,902)

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)
	Actual	Budget	(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

General Fund			Variance- Over (Under)
	Actual	Budget	(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	4,956,563	5,101,011	(144,448)
Sheriff inmate:			
Contractual services	18,087	10,000	8,087
Commodities	73,284	70,000	3,284
Total sheriff inmate	91,371	80,000	11,371
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	7,635,842	6,824,503	811,339
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	86,280	59,922	26,358
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	274,098	274,131	(33)
Utility communication equipment maintenance:			
Contractual services	659	52,000	(51,341)
Total utility building maintenance	659	52,000	(51,341)
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	1,038,959	1,171,698	(132,739)

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

Schedule 2-1

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<u>General Fund</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
Total cash receipts	\$ 5,587,643	\$ 5,751,839	\$ (164,196)
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)
Total expenditures	\$ 5,599,476	\$ 5,739,060	\$ (139,584)
Receipts over (under) expenditures	(11,833)		
Unencumbered cash, beginning	137,202		
Unencumbered cash, ending	\$ 125,369		

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

	<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, 2016

Special Purpose Fund - Emergency Telephone Service

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

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
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
Total cash receipts	<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	-	83,046	(83,046)
Total expenditures	<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

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Charges for service	\$ 751,329	\$ 707,000	\$ 44,329
Total cash receipts	\$ 751,329	\$ 707,000	\$ 44,329
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	-	10,644	(10,644)
Total expenditures	\$ 782,477	\$ 789,048	\$ (6,571)
Receipts over (under) expenditures	(31,148)		
Unencumbered cash, beginning	153,618		
Unencumbered cash, ending	\$ 122,470		

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

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
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>
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>
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

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
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	<u>\$ 614,906</u>	<u>\$ 608,271</u>	<u>\$ 6,635</u>
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	<u>\$ 255,592</u>	<u>\$ 700,000</u>	<u>\$ (444,408)</u>
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

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
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
	<u>\$ 310,823</u>	<u>\$ 305,296</u>	<u>\$ 5,527</u>
Total cash receipts			
Expenditures:			
Contractual services	\$ 68,888	\$ 110,000	\$ (41,112)
Transfers	275,000	275,000	-
Miscellaneous	299	10,000	(9,701)
	<u>\$ 344,187</u>	<u>\$ 395,000</u>	<u>\$ (50,813)</u>
Total expenditures			
Receipts over (under) expenditures	(33,364)		
Unencumbered cash, beginning	<u>114,435</u>		
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

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Special alcohol tax	\$ 11,977	\$ 13,664	\$ (1,687)
Miscellaneous	7,782	-	7,782
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	2,244	-	2,244
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)
Total cash receipts	\$ 1,442,224	\$ 1,468,774	\$ (26,550)
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)
Total expenditures	\$ 1,788,345	\$ 1,879,497	\$ (91,152)
Receipts over (under) expenditures	(346,121)		
Unencumbered cash, beginning	430,046		
Unencumbered cash, ending	\$ 83,925		

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
	<u>23,477</u>	<u>114,090</u>	<u>35,785</u>	<u>291,510</u>	<u>16,191</u>	<u>5,022,437</u>
Total cash receipts						
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
	<u>17,690</u>	<u>183,453</u>	<u>-</u>	<u>522,645</u>	<u>29,438</u>	<u>7,547,910</u>
Total expenditures						
Receipts over (under) expenditures	5,787	(69,363)	35,785	(231,135)	(13,247)	(2,525,473)
Unencumbered cash, beginning	<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>
Unencumbered cash, ending	<u>\$ 42,047</u>	<u>\$ 644,391</u>	<u>\$ 572,393</u>	<u>\$ 28,269</u>	<u>\$ 105,847</u>	<u>\$ 10,336,161</u>

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
	<u>8,653,542</u>	<u>8,590</u>	<u>8,662,132</u>
Total receipts and other sources			
Expenditures:			
Contractual services	10,485,125	-	10,485,125
Miscellaneous	233,647	-	233,647
Capital outlay	785,910	-	785,910
	<u>11,504,682</u>	<u>-</u>	<u>11,504,682</u>
Total expenditures			
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

	<u>Actual</u>	<u>Budget</u>	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

	<u>Actual</u>	<u>Budget</u>	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
	<hr/>
Total cash receipts	718,975
	<hr/>
Expenditures:	
Personnel services	522,325
Contractual services	126,931
Commodities	60,411
Capital outlay	15,938
	<hr/>
Total expenditures	725,605
	<hr/>
Receipts over expenditures	(6,630)
Unencumbered cash, beginning	609,387
	<hr/>
Unencumbered cash, ending	\$ 602,757
	<hr/> <hr/>

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
	<hr/>
Total cash receipts	4,144,302
	<hr/>
Expenditures:	
Personnel services	2,716,154
Contractual services	435,179
Commodities	505,379
	<hr/>
Total expenditures	3,656,712
	<hr/>
Receipts over expenditures	487,590
Unencumbered cash, beginning	2,074,008
	<hr/>
Unencumbered cash, ending	\$ 2,561,598
	<hr/> <hr/>

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
	<hr/>
Total cash receipts	267,201
	<hr/>
Expenditures:	
Personnel services	33,751
Contractual services	25,817
Commodities	210,316
Capital outlay	6,155
	<hr/>
Total expenditures	276,039
	<hr/>
Receipts over expenditures	(8,838)
	<hr/>
Unencumbered cash, beginning	56,276
	<hr/>
Unencumbered cash, ending	<u><u>\$ 47,438</u></u>

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>