

DOUGLAS COUNTY, KANSAS

SPECIAL PURPOSE
FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2011

AND

INDEPENDENT AUDITORS' REPORT

DOUGLAS COUNTY, KANSAS
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INDEPENDENT AUDITORS' REPORT

DOUGLAS COUNTY, KANSAS

**SPECIAL PURPOSE
FINANCIAL STATEMENTS**

Year Ended December 31, 2011

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DOUGLAS COUNTY, KANSAS

**SPECIAL PURPOSE
FINANCIAL STATEMENTS**

Year Ended December 31, 2011

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Douglas County, Kansas

We have audited the summary of cash receipts, expenditures, and unencumbered cash balances of the primary government of Douglas County, Kansas, the Lawrence/Douglas County Health Department, the Douglas County Extension Council, and the Douglas County Free Fair (collectively "the County") as of and for the year ended December 31, 2011 which collectively comprise the County's special purpose financial statement. This special purpose financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the special purpose financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note I.A. and I.B., the County has prepared this special purpose financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the special purpose 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 County as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the special purpose financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2011 and the aggregate cash receipts and disbursements for the year then ended, on the basis of accounting described in Note I.A. and I.B.

In accordance with *Government Auditing Standards*, we have also issued a report, dated August 21, 2012, on our consideration of the County's internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the special purpose financial statement. The summary of expenditures-actual and budget, individual fund statements of cash receipts and expenditures-actual and budget, statement of cash receipts and expenditures-agency funds and the statement of cash receipts and expenditures of the Douglas County Extension Council, Lawrence/Douglas County Health Department and Douglas County Free Fair (Statements 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis, and are not a required part of the of the special purpose financial statement. 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 special purpose financial statement. The information has been subjected to the auditing procedures applied in the audit of the special purpose financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the special purpose financial statement or the 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 special purpose financial statement as a whole.

Our audit was conducted for the purpose of forming an opinion on the special purpose financial statements as a whole. The Other Information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the special purpose financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the special purpose financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

August 21, 2012
Wichita, Kansas

Douglas County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2011

Statement 1

	Beginning Unencumbered Cash Balance As Restated 1/1/2011	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2011	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2011
GOVERNMENTAL TYPE FUNDS:						
GENERAL FUND	\$ 786,188	\$ 37,821,633	\$ 37,059,453	\$ 1,548,368	\$ 607,249	\$ 2,155,617
SPECIAL REVENUE FUNDS:						
Ambulance	(440,193)	3,944,018	3,683,779	(179,954)	570,757	390,803
Ambulance Capital Reserve	379,819	276,290	212,622	443,487	-	443,487
Economic Development	2,575	-	-	2,575	-	2,575
Emergency Cell Phone	203,469	214,400	103,241	314,628	-	314,628
Emergency Telephone Service	219,997	241,048	347,274	113,771	48,235	162,006
Employee Benefits	146,227	8,880,759	8,625,260	401,726	2,313,675	2,715,401
Motor Vehicle Operations	58,980	709,515	717,726	50,769	10,491	61,260
Road & Bridge	1,210,061	4,994,801	5,665,305	539,557	49,645	589,202
Special Alcohol	-	22,624	22,624	-	-	-
Special Building	7,385	347,145	101,467	253,063	-	253,063
Special Liability	141,104	51,210	(27,711)	220,025	-	220,025
Special Parks & Recreation	103,015	12,949	5,252	110,712	-	110,712
Youth Services-Juv Detention	69,548	1,659,429	1,522,638	206,339	29,034	235,373
Youth Services Grants	408,910	642,381	564,997	486,294	5,262	491,556
Community Correction Plan	54,447	463,559	513,469	4,537	7,280	11,817
Community Correction Benefit	10,285	-	10,285	-	-	-
Donations	89,309	4,397	13,488	80,218	131	80,349
Equipment Reserve	8,815,404	2,565,313	2,715,245	8,665,472	497,887	9,163,359
Grants Programs	397,880	289,112	388,114	298,878	3,573	302,451
Prosecutor Training & Assistance	31,949	8,387	9,005	31,331	-	31,331
Register of Deeds Technology	297,672	133,829	249,299	182,202	-	182,202
Sheriff Special Use	13,706	16,772	31,239	(761)	29,420	28,659
Special Law Enforcement Trust	117,802	280,577	171,926	226,453	427	226,880
Special Road, Bridge, Machinery and Equipment	196,047	350,000	-	196,047	-	196,047
Special Highway Improvement	206,314	350,000	-	556,314	-	556,314
TOTAL SPECIAL REVENUE FUNDS	12,741,712	26,108,515	25,646,544	13,203,683	3,565,817	16,769,500
CAPITAL PROJECTS FUNDS	16,395,476	4,496,529	4,380,864	16,511,141	611,127	17,122,268
DEBT SERVICE FUNDS:						
Bond and Interest	471,962	484,250	502,263	453,949	-	453,949
Local County Sales Tax	4,379,836	2,068,700	2,613,262	3,835,274	-	3,835,274
TOTAL DEBT SERVICE FUNDS	4,851,798	2,552,950	3,115,525	4,289,223	-	4,289,223
INTERNAL SERVICE FUNDS:						
Risk Management	(308,872)	250,141	51,008	(109,739)	185,056	75,317
Employee Benefit Trust	4,410,906	5,689,151	7,199,269	2,900,788	655,584	3,556,372
TOTAL INTERNAL SERVICE FUNDS:	4,102,034	5,939,292	7,250,277	2,791,049	840,640	3,631,689
TOTAL PRIMARY GOVERNMENT	38,877,208	76,918,919	77,452,663	38,343,464	5,624,833	43,968,297

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

Douglas County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 (Continued)
 For the Year Ended December 31, 2011

Statement 1

	Beginning Unencumbered Cash Balance As Restated 1/1/2011	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2011	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2011
COMPONENT UNITS:						
Douglas County Extension Council	\$ 551,628	\$ 629,341	\$ 623,194	\$ 557,775	\$ -	\$ 557,775
Lawrence/Douglas County Health Dept	1,979,605	3,335,445	3,099,577	2,215,473	-	2,215,473
Douglas County Free Fair	81,117	265,949	279,104	67,962	-	67,962
TOTAL COMPONENT UNITS	<u>2,612,350</u>	<u>4,230,735</u>	<u>4,001,875</u>	<u>2,841,210</u>	<u>-</u>	<u>2,841,210</u>
	<u>\$ 41,489,558</u>	<u>\$ 81,149,654</u>	<u>\$ 81,454,538</u>	<u>\$ 41,184,674</u>	<u>\$ 5,624,833</u>	<u>\$ 46,809,507</u>

Composition of Cash: Petty Cash	\$ 2,500
Checking Account and Repurchase Agreement - UMB Bank	69,261,759
Investment Account - Kansas Municipal Investment Pool	1,420,982
Money Markets - Central National Bank	741,026
Savings Account - Baldwin State Bank	1,500,000
Certificates of Deposit - Bank of the West	3,000,000
Certificates of Deposit - Commerce Bank	16,500,000
Certificates of Deposit - Capitol Federal	9,500,000
Certificates of Deposit - US Bank	1,000,000
Certificates of Deposit - MidAmerica	5,000,000
Certificates of Deposit - Central National Bank	7,999,970
U.S. Treasury Note-US Bank	1,022,600
Employee Benefits Trust - Douglas County Bank	3,556,372
Inmate Funds	5,087
Checking Account - District Attorney	98,413
Checking Account - Sheriff Bond Fund	12,432
Checking Account - Sheriff Reward Fund	12,013
Health Department	2,203,265
Extension Council	557,775
Free Fair Board	67,962
Total Cash	<u>123,462,156</u>
Less Agency Funds per Statement 4	(76,652,649)
Total balance per Treasurer's reconciliation	<u>\$ 46,809,507</u>

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

DOUGLAS COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS

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DOUGLAS COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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. These financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Each discretely presented component unit has a December 31 year end.

Discretely Presented Component Units

The Douglas County Extension Council (Council) provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected four-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 a five-member board (two members are appointed by the County, two by the City of Lawrence, and one is jointly appointed). 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 discretely presented component units.

B. Measurement Focus, Basis of Accounting, and Basis of Presentation

1. Measurement Focus

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 proprietary. 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 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 Revenue Funds - These funds are established to account for the proceeds of specific revenue sources other than special assessments or major capital projects that are legally restricted to expenditures for specified purposes.

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

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

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 account for assets received for, held for, and disclosed to individuals, other state and local government unit funds, or other governmental or private sector organizations.

2. Basis of Accounting

The County prepares its financial statements on a basis of accounting which demonstrates compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services and are usually evidenced by a purchase order or written contract.

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 statutory basis of accounting.

3. *Basis of Presentation*

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances and expenditures compared to budget. Balance sheets that would have shown noncash assets, such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, capital leases and compensated absences are not presented in the financial statements.

C. *Deposits and Investments, and Long-Term Liabilities*

1. *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, 2011 consisted of certificates of deposit, a US Treasury Note, repurchase agreements, investments in the Kansas Municipal Investment Pool, and a money market fund, 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.

2. *Compensated Absences*

It is the County's policy to permit employees to accumulate vacation to a maximum of 290 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 3.75 hours per pay period; 5-9 years, employees earn 4.75 hours per pay period; 10-14 years, employees earn 5.50 hours per pay period; and after 15 years, 6.50 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.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Kansas statutes require an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise 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 by amending the budget. An amendment may only be made for previously unbudgeted increases in revenue 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 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 statutory basis of accounting. Revenues 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.

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

- | | |
|---|--|
| <ul style="list-style-type: none"> Ambulance Capital Reserve Community Correction Plan Community Correction Benefit Donations Equipment Reserve Grants Programs Prosecutor Training & Assistance | <ul style="list-style-type: none"> Register of Deeds Technology Sheriff Special Use Special Law enforcement Trust Special Road & Bridge Machinery Equipment Special Highway Improvement Youth Services Grants |
|---|--|

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 Violations and Deficit Cash

The following funds incurred expenditures in excess of budgeted expenditures, which violates K.S.A. 79-2935: Ambulance - \$22,251 and Emergency Telephone Services - \$881. Additionally, the Ambulance has \$179,954, the Sheriff Special Use has \$761 and the Risk Management fund has \$109,739 of deficit balances in unencumbered cash as of December 31, 2011. The deficit cash and expenditures in excess of budget in Ambulance was due to year-end transfers, and in the other funds, it was due to overspending. These will be recovered by future revenues or transfers.

III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS

A. Cash and Investments

Deposits - At year end, the carrying amount of deposits for the County was \$49,542,608 and the bank balance was \$50,348,581.

Investments - As of December 31, 2011, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity		Rating
		Less than 1 Year	1 – 5 Years	
US Treasury Notes	\$ 1,015,039	\$ --	\$ 1,015,039	N/A
Money Market Funds	741,026	741,026	--	Unrated
Kansas Municipal Investment Pool	1,420,982	1,420,982	--	AAAf/S1+
Repurchase Agreements	70,700,000	70,700,000	--	AAA

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 collateral securities 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, 2011, \$199,077 of the County's deposits were exposed to custodial credit risk. The County has \$1,015,039 of U.S. Treasury securities that are held by the investment counterparty.

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.

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.1.

B. Long-Term Liabilities

Changes in long-term liabilities were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>Primary Government:</u>									
General Obligation Bonds - Governmental Funds:									
Series 2001A - Taxable G.O. Bonds	6.75 - 7.25%	03/01/01	\$ 345,000	08/01/21	\$ 245,000	\$ -	\$ 15,000	\$ 230,000	\$ 16,900
Series 2003A - Refunding Bonds	2.20 - 3.75%	05/01/03	8,175,000	08/01/16	6,275,000	-	60,000	6,215,000	228,924
Series 2003B - Refunding Bonds	2.20 - 3.50%	05/01/03	1,325,000	09/01/14	545,000	-	125,000	420,000	18,493
Series 2004A - Sales Tax Bonds	2.13 - 5.00%	05/01/04	13,650,000	08/01/19	11,465,000	-	1,840,000	9,625,000	484,338
Series 2005A General Obligation Bonds	2.75 - 3.50%	09/01/05	737,000	09/01/15	410,000	-	75,000	335,000	13,565
Series 2006A General Obligation Bonds	3.80 - 4.75%	08/15/06	255,000	09/01/16	141,000	-	-	141,000	6,423
Series 2008 General Obligation Bonds	4.00 - 4.75%	09/15/08	280,000	09/01/28	260,000	-	10,000	250,000	11,488
Series 2009A GO Improvement Bonds	2.63 - 4.25%	10/01/09	2,445,000	09/01/30	2,445,000	-	35,000	2,410,000	176,345
Total Bonded Indebtedness					21,786,000	-	2,160,000	19,626,000	956,476
Other Post Employment Benefits	N/A	N/A	N/A	N/A	20,263,888	6,938,873	665,000	26,537,761	-
Compensated Absences	N/A	N/A	N/A	N/A	3,121,619	2,273,440	2,245,754	3,149,305	2,245,000
Total Primary Government					45,171,507	9,212,313	5,070,754	49,313,066	3,201,476
<u>Component Unit - Lawrence/Douglas Co. Health Dept.:</u>									
Compensated Absences	N/A	N/A	N/A	N/A	98,627	97,819	103,079	93,367	103,000
Total Component Unit					98,627	97,819	103,079	93,367	103,000
Total Long-Term Liabilities					\$ 45,270,134	\$ 9,310,132	\$ 5,173,833	\$ 49,406,433	\$ 3,304,476

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 and portions of the health department.

Maturities of long-term liabilities are as follows:

	YEAR								Total
	2012	2013	2014	2015	2016	2017-2021	2022-2026	2027-2031	
PRINCIPAL:									
<u>Primary Government:</u>									
General Obligation Bonds - Governmental Funds:									
Series 2001A - Taxable G.O. Bonds	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 140,000	\$ -	\$ -	\$ 230,000
Series 2003A - Refunding Bonds	75,000	75,000	1,245,000	2,505,000	2,315,000	-	-	-	6,215,000
Series 2003B - Refunding Bonds	135,000	135,000	150,000	-	-	-	-	-	420,000
Series 2004A - Sales Tax Bonds	1,970,000	2,095,000	1,090,000	-	-	4,470,000	-	-	9,625,000
Series 2005A General Obligation Bonds	80,000	80,000	85,000	90,000	-	-	-	-	335,000
Series 2006A General Obligation Bonds	26,000	27,000	28,000	29,000	31,000	-	-	-	141,000
Series 2008 General Obligation Bonds	10,000	10,000	10,000	10,000	10,000	75,000	85,000	40,000	250,000
Series 2009A GO Improvement Bonds	30,000	40,000	50,000	110,000	115,000	615,000	740,000	710,000	2,410,000
TOTAL PRINCIPAL	\$ 2,341,000	\$ 2,477,000	\$ 2,678,000	\$ 2,764,000	\$ 2,491,000	\$ 5,300,000	\$ 825,000	\$ 750,000	\$ 19,626,000
<u>INTEREST:</u>									
General Obligation Bonds - Governmental Funds:									
Series 2001A - Taxable G.O. Bonds	\$ 15,813	\$ 14,800	\$ 13,788	\$ 12,438	\$ 11,088	\$ 30,387	\$ -	\$ -	\$ 98,314
Series 2003A - Refunding Bonds	226,956	224,426	221,733	155,797	62,250	-	-	-	891,162
Series 2003B - Refunding Bonds	14,430	9,908	5,250	-	-	-	-	-	29,588
Series 2004A - Sales Tax Bonds	421,663	330,275	231,275	211,400	211,400	437,675	-	-	1,843,688
Series 2005A General Obligation Bonds	11,240	8,680	6,040	3,150	-	-	-	-	29,110
Series 2006A General Obligation Bonds	5,473	4,485	3,432	2,340	1,209	-	-	-	16,939
Series 2008 General Obligation Bonds	11,088	10,688	10,288	9,888	9,487	39,212	22,212	2,850	115,713
Series 2009A GO Improvement Bonds	91,088	90,300	89,250	87,938	84,638	366,787	245,825	77,137	1,132,963
TOTAL INTEREST	\$ 797,751	\$ 693,562	\$ 581,056	\$ 482,951	\$ 380,072	\$ 874,061	\$ 268,037	\$ 79,987	\$ 4,157,477
TOTAL PRINCIPAL AND INTEREST	\$ 3,138,751	\$ 3,170,562	\$ 3,259,056	\$ 3,246,951	\$ 2,871,072	\$ 6,174,061	\$ 1,093,037	\$ 829,987	\$ 23,783,477

C. Interfund Transfers

A summary of interfund transfers is as follows:

To	From								Total
	General Fund	Employee Benefit	Ambulance	Road & Bridge	Special Highway	Special Liability	Youth Services	Motor Vehicle Operations	
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000
Capital Improvement	4,000,000	-	-	-	-	-	-	-	4,000,000
Local County Sales Tax	2,068,700	-	-	-	-	-	-	-	2,068,700
Employee Benefit	417,800	-	-	-	-	-	-	-	417,800
Special Highway Improvement	-	-	-	350,000	-	-	-	-	350,000
Equipment Reserve	1,478,435	-	-	684,966	218,000	123,700	10,000	4,000	2,519,101
Risk Management	-	250,000	-	-	-	-	-	-	250,000
Ambulance Capital Reserve	-	-	275,000	-	-	-	-	-	275,000
CIP Sales Tax	344,830	-	-	-	-	-	-	-	344,830
Special Law Enforcement Trust	10,380	-	-	-	-	-	-	-	10,380
Total	\$ 8,320,145	\$ 250,000	\$ 275,000	\$ 1,034,966	\$ 218,000	\$ 123,700	\$ 10,000	\$ 124,000	\$ 10,355,811

The County uses interfund transfers to share administrative cost between funds and allocate sales tax proceeds to certain special revenue funds.

IV. OTHER INFORMATION

A. Commitments and Contingencies

1. *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.

2. *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.

B. Risk Management

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>2011</u>
Estimated unpaid claims, January 1	\$ 1,170,162
Incurred claims (including reported and unreported)	5,637,824
Claim payments	<u>(5,967,346)</u>
Estimated unpaid claims, December 31	<u>\$ 840,640</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 \$2,941,560 of unencumbered cash in the Risk Management Fund and the Employee Benefits Trust for future health and workers' compensation claims.

C. Pension and Other Benefits

1. KPERs and KP&F

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. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs, (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERs member-employee contribution rates. Effective July 1, 2009, benefits and funding is based on a two tier schedule. Tier 1 members are active and contributing members hired prior to July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1 2009. The KPERs member-employee contribution rates are 4% of covered salary for Tier 1 members and 6% of covered salary for Tier 2 members.

The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established by statute for calendar year 2011 was 7.74%. There was a moratorium on the 1% contribution for Group Death and Disability Insurance from April 1 to June 30th during which the rate was 6.14%. The County contributions to KPERs for the years

ended December 31, 2011, 2010, and 2009, were \$952,496, \$854,581 and \$749,561, respectively, equal to the statutory required contributions for each year.

K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KP&F uniform participating employer rate established for the year beginning January 1, 2011 is 17.41%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. Douglas County employer contributions to KP&F for the years ending December 2011, 2010, and 2009 were \$1,014,207, \$887,079, and \$952,418, respectively, equal to the statutory required contributions for each year.

2. *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.

3. *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. No separate financial report is issued for the Plan.

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 contributed approximately \$665,000 of total premiums to the Plan, which includes the expected implicit rate subsidy being provided. Plan participants contributed approximately 55% of total premiums to the Plan through their required contribution rates.

Annual OPEB Cost and Net OPEB Obligation - The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45, which requires an actuarial study to be performed at a minimum biennially. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the County's annual OPEB cost for the Plan for the year, the amount actually contributed to the Plan, and the changes in the County's net OPEB obligation to the Plan:

	<u>2011</u>
Annual required contribution	\$ 6,878,831
Interest on OPEB obligation	810,556
Adjustment to annual required contribution	<u>(750,514)</u>
Annual OPEB cost	6,938,873
Contributions made	<u>(665,000)</u>
Change in net OPEB obligation	6,273,873
Net OPEB obligation – beginning of year	<u>20,263,888</u>
Net OPEB obligation – end of year	<u>\$ 26,537,761</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the year ended December 31, 2011 is as follows:

<u>Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
December 31, 2009	\$ 7,613,647	4.90%	\$ 14,113,141
December 31, 2010	6,674,746	7.85%	20,263,888
December 31, 2011	6,938,873	9.58%	26,537,761

As of January 1, 2012, the most recent actuarial valuation date, the Plan was not funded. The actuarial liability for benefits was \$67.1 million, and there was no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$67.1 million. The covered payroll (annual payroll of active employees covered by the plan) was \$26.4 million and the ratio of the UAAL to the covered payroll was 254.4%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statement, presents multi-year trend information about whether the actuarial value of the plan assets (if any) are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan participants) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan participants to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2012, actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return (includes inflation at 3.5%), which is the rate of the employer's own investments as there are no plan assets, and an annual healthcare cost trend of 8%, reduced by decrements to an ultimate rate of 5% after seven years. The UAAL is being amortized as a level percent of pay over an open thirty-year period with 26 years remaining.

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:

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.

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 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.

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

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.

E. Prior Period Adjustments

During 2011, the County identified certain prior year journal entries that had not been properly reversed. These were corrected during fiscal 2011, resulting in the following adjustments to unencumbered cash balances as of January 1, 2011: General Fund decreased \$23,555; Youth Services Juvenile Detention Fund decreased \$176,690; Grants Programs Fund increased \$164,014.

F. Subsequent Events

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.

Douglas County, Kansas
 Summary of Expenditures - Actual and Budget
 For the Year Ended December 31, 2011

Statement 2

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS:			
GENERAL FUND	\$ 37,129,590	\$ 37,059,453	\$ (70,137)
SPECIAL REVENUE FUNDS:			
Ambulance	3,661,528	3,683,779	22,251
Economic Development	-	-	-
Emergency Cell Phone	413,023	103,241	(309,782)
Emergency Telephone Service	346,393	347,274	881
Employee Benefits	8,697,853	8,625,260	(72,593)
Motor Vehicle Operations	759,900	717,726	(42,174)
Road & Bridge	6,043,934	5,665,305	(378,629)
Special Alcohol	26,030	22,624	(3,406)
Special Building	345,000	101,467	(243,533)
Special Liability	149,800	(27,711)	(177,511)
Special Parks & Recreation	118,863	5,252	(113,611)
Youth Services-Juvenile Detention	1,589,585	1,522,638	(66,947)
DEBT SERVICE FUNDS:			
Bond and Interest	901,385	502,263	(399,122)
Local County Sales Tax	6,448,536	2,613,262	(3,835,274)

Douglas County, Kansas
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Statement 3-1

General Fund			Variance- Over (Under)
	Actual	Budget	(Under)
Cash receipts:			
Taxes:			
Ad valorem property tax	\$ 25,711,520	\$ 25,430,237	\$ 281,283
Delinquent tax	513,592	281,000	232,592
Motor vehicle tax	2,066,330	2,070,377	(4,047)
In lieu of tax	486	425	61
Local county sales tax	5,615,762	5,469,000	146,762
Other taxes	12,949	38,286	(25,337)
Interest and penalties	534,154	300,000	234,154
Total taxes	<u>34,454,793</u>	<u>33,589,325</u>	<u>865,468</u>
Licenses, fees, and permits:			
Licenses, permits & fees	571,017	563,550	7,467
Charges for services	9,958	-	9,958
District court fees	495,568	466,100	29,468
Mortgage registration	1,618,190	1,000,000	618,190
Total licenses, fees, and permits	<u>2,694,733</u>	<u>2,029,650</u>	<u>665,083</u>
Use of money and property:			
Interest on idle funds	227,691	263,277	(35,586)
Total interest	<u>227,691</u>	<u>263,277</u>	<u>(35,586)</u>
Other:			
Rental income	86,502	105,320	(18,818)
Weed department receipts	66,196	73,000	(6,804)
Miscellaneous income	171,718	139,404	32,314
Transfers	120,000	-	120,000
Total other	<u>444,416</u>	<u>317,724</u>	<u>126,692</u>
Total cash receipts	<u>37,821,633</u>	<u>36,199,976</u>	<u>1,621,657</u>
Expenditures:			
Administration:			
Personal services	255,006	255,081	(75)
Miscellaneous	-	500	(500)
Total administration	<u>255,006</u>	<u>255,581</u>	<u>(575)</u>
Administrative services:			
Personal services	320,137	373,834	(53,697)
Contractual services	558,341	512,059	46,282
Miscellaneous	93	100	(7)
Total administrative services	<u>878,571</u>	<u>885,993</u>	<u>(7,422)</u>
Agencies county funded:			
Contractual services	5,928,717	5,928,717	-
Total agency county funded	<u>5,928,717</u>	<u>5,928,717</u>	<u>-</u>
Appraiser:			
Personal services	537,590	562,046	(24,456)
Contractual services	10,459	18,750	(8,291)
Commodities	(1,290)	1,000	(2,290)
Capital outlay	1,290	-	1,290
Total appraiser	<u>548,049</u>	<u>581,796</u>	<u>(33,747)</u>
CIP projects - capital improvements:			
Transfers to CIP	4,000,000	4,000,000	-
Total CIP projects	<u>4,000,000</u>	<u>4,000,000</u>	<u>-</u>

Douglas County, Kansas
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Statement 3-1

General Fund

	Actual	Budget	Variance- Over (Under)
Commissioners:			
Personal services	104,859	104,781	78
Contractual services	197,192	176,300	20,892
Miscellaneous	42,679	76,366	(33,687)
Total commissioners	<u>344,730</u>	<u>357,447</u>	<u>(12,717)</u>
Community service work program:			
Personal services	47,084	47,034	50
Contractual services	188	925	(737)
Commodities	284	550	(266)
Reimbursements	(23,547)	(24,254)	707
Total community service work program	<u>24,009</u>	<u>24,255</u>	<u>(246)</u>
Coroner:			
Personal services	-	2,800	(2,800)
Contractual services	140,931	169,200	(28,269)
Commodities	1,053	1,000	53
Total coroner	<u>141,984</u>	<u>173,000</u>	<u>(31,016)</u>
County Clerk:			
Personal services	314,810	325,716	(10,906)
Contractual services	1,787	3,795	(2,008)
Commodities	562	800	(238)
Miscellaneous	5	200	(195)
Total county clerk	<u>317,164</u>	<u>330,511</u>	<u>(13,347)</u>
Countywide:			
Personal services	9,178	14,500	(5,322)
Contractual services	528,854	616,900	(88,046)
Commodities	148,933	163,200	(14,267)
Capital outlay	(873)	1,500	(2,373)
Miscellaneous	14,586	7,500	7,086
Total countywide	<u>700,678</u>	<u>803,600</u>	<u>(102,922)</u>
Court operating:			
Personal services	199,346	169,708	29,638
Contractual services	584,219	747,500	(163,281)
Commodities	7,493	10,900	(3,407)
Capital outlay	67,908	16,250	51,658
Miscellaneous	6,693	5,000	1,693
Transfers	4,000	-	4,000
Total court operating	<u>869,659</u>	<u>949,358</u>	<u>(79,699)</u>
Court trustee:			
Personal services	386,822	387,725	(903)
Contractual services	7,309	5,200	2,109
Commodities	53	500	(447)
Capital outlay	2,027	3,300	(1,273)
Miscellaneous	1,697	7,600	(5,903)
Total court trustee	<u>397,908</u>	<u>404,325</u>	<u>(6,417)</u>
District Attorney:			
Personal services	1,393,276	1,426,803	(33,527)
Contractual services	77,716	74,220	3,496
Capital outlay	17,507	500	17,007
Miscellaneous	18,677	25,000	(6,323)
Total district attorney	<u>1,507,176</u>	<u>1,526,523</u>	<u>(19,347)</u>

Douglas County, Kansas
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Statement 3-1

<u>General Fund</u>		Actual	Budget	Variance- Over (Under)
Elections:				
Personal services		99,715	112,226	(12,511)
Contractual services		73,468	74,112	(644)
Commodities		29,221	28,500	721
Total elections		<u>202,404</u>	<u>214,838</u>	<u>(12,434)</u>
Emergency communication center:				
Personal services		1,103,650	1,117,755	(14,105)
Contractual services		44,841	59,700	(14,859)
Commodities		12,895	22,500	(9,605)
Capital outlay		15,422	19,000	(3,578)
Miscellaneous		527	-	527
Reimbursements		(727,410)	(804,000)	76,590
Total emergency communication center		<u>449,925</u>	<u>414,955</u>	<u>34,970</u>
Emergency management:				
Personal services		119,311	112,910	6,401
Contractual services		27,828	33,156	(5,328)
Commodities		1,968	1,500	468
Capital outlay		2,222	7,000	(4,778)
Miscellaneous		1,551	17,300	(15,749)
Transfers		5,000	-	5,000
Total emergency management		<u>157,880</u>	<u>171,866</u>	<u>(13,986)</u>
Fairgrounds:				
Personal services		10,123	9,785	338
Contractual services		31,942	30,000	1,942
Commodities		13,613	15,450	(1,837)
Total fairgrounds		<u>55,678</u>	<u>55,235</u>	<u>443</u>
Fairgrounds arena:				
Personal services		111,244	76,930	34,314
Contractual services		6,221	4,000	2,221
Commodities		2,488	4,500	(2,012)
Total fairgrounds arena		<u>119,953</u>	<u>85,430</u>	<u>34,523</u>
First Responders:				
Personal services		1,740	1,200	540
Contractual services		29,428	35,160	(5,732)
Commodities		2,118	4,500	(2,382)
Miscellaneous		42	-	42
Total first responders		<u>33,328</u>	<u>40,860</u>	<u>(7,532)</u>
Fleet operations:				
Personal services		211,552	184,171	27,381
Contractual services		36,322	54,030	(17,708)
Commodities		776,032	860,670	(84,638)
Capital outlay		7,668	9,000	(1,332)
Transfers		7,000	7,000	-
Total fleet operations		<u>1,038,574</u>	<u>1,114,871</u>	<u>(76,297)</u>
Geographic information system:				
Personal services		144,867	156,000	(11,133)
Contractual services		2,120	5,500	(3,380)
Commodities		406	1,000	(594)
Transfers		5,000	-	5,000
Total geographic information system		<u>152,393</u>	<u>162,500</u>	<u>(10,107)</u>

Douglas County, Kansas
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Statement 3-1

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<u>General Fund</u>			
Information technology:			
Personal services	675,321	668,214	7,107
Contractual services	196,035	251,200	(55,165)
Commodities	7,191	17,000	(9,809)
Capital outlay	184,716	235,900	(51,184)
Miscellaneous	495	500	(5)
Transfers	75,000	-	75,000
Total information technology	<u>1,138,758</u>	<u>1,172,814</u>	<u>(34,056)</u>
Maintenance:			
Personal services	289,422	316,569	(27,147)
Contractual services	90,346	114,711	(24,365)
Commodities	61,657	74,450	(12,793)
Capital outlay	-	1,000	(1,000)
Reimbursements	(19,300)	(23,700)	4,400
Total maintenance	<u>422,125</u>	<u>483,030</u>	<u>(60,905)</u>
Noxious weeds:			
Personal services	79,192	85,306	(6,114)
Contractual services	1,547	1,700	(153)
Commodities	78,880	118,450	(39,570)
Transfers	5,000	5,000	-
Total noxious weeds	<u>164,619</u>	<u>210,456</u>	<u>(45,837)</u>
Parks:			
Personal services	121,068	114,144	6,924
Contractual services	18,863	30,950	(12,087)
Commodities	13,637	31,300	(17,663)
Transfers	12,500	12,850	(350)
Total parks	<u>166,068</u>	<u>189,244</u>	<u>(23,176)</u>
Register of Deeds:			
Personal services	235,809	238,798	(2,989)
Total register of deeds	<u>235,809</u>	<u>238,798</u>	<u>(2,989)</u>
Shared costs & transfers:			
Personal services	358,063	-	358,063
Contractual services	29,931	34,000	(4,069)
Commodities	312	-	312
Agencies and projects	851,768	-	851,768
Miscellaneous	5,469	-	5,469
Transfers	3,905,578	4,135,385	(229,807)
Total shared costs & transfers	<u>5,151,121</u>	<u>4,169,385</u>	<u>981,736</u>
Sheriff:			
Personal services	3,732,822	3,786,882	(54,060)
Contractual services	116,694	152,750	(36,056)
Commodities	46,101	58,275	(12,174)
Capital outlay	417,790	423,700	(5,910)
Transfers	68,924	12,000	56,924
Total sheriff	<u>4,382,331</u>	<u>4,433,607</u>	<u>(51,276)</u>
Sheriff Clinton Lake Patrol:			
Personal services	25,951	40,500	(14,549)
Contractual services	3,019	-	3,019
Commodities	1,693	3,000	(1,307)
Capital outlay	25	12,204	(12,179)
Transfers	13,866	-	13,866
Total sheriff Clinton Lake patrol	<u>44,554</u>	<u>55,704</u>	<u>(11,150)</u>

Douglas County, Kansas
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Statement 3-1

<u>General Fund</u>			Variance- Over (Under)
	Actual	Budget	
Sheriff inmate:			
Contractual services	19,316	21,760	(2,444)
Commodities	21,331	33,920	(12,589)
Capital outlay	11,733	8,320	3,413
Transfers	3,777	-	3,777
Total sheriff inmate	56,157	64,000	(7,843)
Sheriff jail:			
Personal services	4,284,121	4,627,588	(343,467)
Contractual services	497,326	675,383	(178,057)
Commodities	391,809	469,200	(77,391)
Capital outlay	119,467	142,400	(22,933)
Transfers	213,500	-	213,500
Total sheriff jail	5,506,223	5,914,571	(408,348)
Sheriff reentry management:			
Personal services	123,917	-	123,917
Contractual services	55,378	-	55,378
Commodities	1,125	-	1,125
Capital outlay	513	-	513
Total sheriff reentry management	180,933	-	180,933
Sheriff underwater recovery:			
Contractual services	8,161	7,500	661
Capital outlay	5,561	7,000	(1,439)
Total sheriff underwater recovery	13,722	14,500	(778)
Sustainability management:			
Personal services	5,840	30,421	(24,581)
Contractual services	984	1,850	(866)
Commodities	80	-	80
Total sustainability management	6,904	32,271	(25,367)
Treasurer:			
Personal services	203,673	205,432	(1,759)
Contractual services	7,888	29,275	(21,387)
Commodities	12,998	19,000	(6,002)
Capital outlay	-	750	(750)
Transfers	1,000	1,000	-
Total treasurer	225,559	255,457	(29,898)
Utility building maintenance:			
Contractual services	12,313	32,500	(20,187)
Total utility building maintenance	12,313	32,500	(20,187)
Utilities:			
Contractual services	811,876	961,828	(149,952)
Reimbursements	(33,654)	(40,521)	6,867
Total utilities	778,222	921,307	(143,085)
Utility telephone:			
Contractual services	143,747	145,950	(2,203)
Capital outlay	971	8,000	(7,029)
Total utility telephone	144,718	153,950	(9,232)

Douglas County, Kansas
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011

Statement 3-1

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<u>General Fund</u>			
Zoning:			
Personal services	285,416	285,035	381
Contractual services	19,607	21,300	(1,693)
Capital outlay	508	-	508
Total zoning	<u>305,531</u>	<u>306,335</u>	<u>(804)</u>
Total expenditures	<u>\$ 37,059,453</u>	<u>\$ 37,129,590</u>	<u>\$ (70,137)</u>
Receipts over (under) expenditures	762,180		
Unencumbered cash, beginning	809,743		
Prior period adjustment	<u>(23,555)</u>		
Unencumbered cash, beginning, as restated	786,188		
Unencumbered cash, ending	<u>\$ 1,548,368</u>		

Douglas County, Kansas

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Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Ambulance

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Ad valorem property tax	\$ 1,973,282	\$ 1,951,225	\$ 22,057
Delinquent tax	34,894	18,100	16,794
Motor vehicle tax	138,460	145,644	(7,184)
In lieu of tax	37	29	8
Charges for service	<u>1,797,345</u>	<u>1,546,530</u>	<u>250,815</u>
Total cash receipts	<u>\$ 3,944,018</u>	<u>\$ 3,661,528</u>	<u>\$ 282,490</u>
Expenditures:			
Contractual services	\$ 3,134,648	\$ 3,181,628	\$ (46,980)
Commodities	230,458	103,300	127,158
Capital outlay	42,921	101,600	(58,679)
Transfers	275,000	275,000	-
Miscellaneous	<u>752</u>	<u>-</u>	<u>752</u>
Total expenditures	<u>\$ 3,683,779</u>	<u>\$ 3,661,528</u>	<u>\$ 22,251</u>
Receipts over (under) expenditures	260,239		
Unencumbered cash, beginning	<u>(440,193)</u>		
Unencumbered cash, ending	<u>\$ (179,954)</u>		

Douglas County, Kansas

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Economic Development

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Ad valorem property tax	\$ -	\$ -	\$ -
Delinquent tax	-	-	-
Motor vehicle tax	-	-	-
In lieu of tax	-	-	-
Charges for service	-	-	-
Intergovernmental	-	-	-
Sale of property	-	-	-
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total cash receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Personal services	\$ -	\$ -	\$ -
Contractual services	-	-	-
Commodities	-	-	-
Capital outlay	-	-	-
Transfers	-	-	-
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

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Emergency Cell Phone

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
911 emergency telephone service tax	\$ 212,781	\$ 363,000	\$ (150,219)
Interest on idle funds	1,619	1,023	596
Total cash receipts	<u>\$ 214,400</u>	<u>\$ 364,023</u>	<u>\$ (149,623)</u>
Expenditures:			
Contractual services	\$ 84,641	\$ 91,000	\$ (6,359)
Capital outlay	18,600	18,000	600
Transfers	-	304,023	(304,023)
Total expenditures	<u>\$ 103,241</u>	<u>\$ 413,023</u>	<u>\$ (309,782)</u>
Receipts over (under) expenditures	111,159		
Unencumbered cash, beginning	<u>203,469</u>		
Unencumbered cash, ending	<u>\$ 314,628</u>		

Douglas County, Kansas

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Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Emergency Telephone Service

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
911 emergency telephone service tax	\$ 239,540	\$ 245,000	\$ (5,460)
Interest on idle funds	1,508	1,393	115
	<u>\$ 241,048</u>	<u>\$ 246,393</u>	<u>\$ (5,345)</u>
Expenditures:			
Contractual services	\$ 168,050	\$ 180,000	\$ (11,950)
Commodities	-	4,000	(4,000)
Capital outlay	55,524	120,000	(64,476)
Transfers	123,700	41,393	82,307
Miscellaneous	-	1,000	(1,000)
	<u>\$ 347,274</u>	<u>\$ 346,393</u>	<u>\$ 881</u>
Receipts over (under) expenditures	(106,226)		
Unencumbered cash, beginning	<u>219,997</u>		
Unencumbered cash, ending	<u>\$ 113,771</u>		

Douglas County, Kansas

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Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Employee Benefits

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 7,460,931	\$ 7,379,977	\$ 80,954
Delinquent tax	146,837	74,100	72,737
Motor vehicle tax	628,928	670,062	(41,134)
In lieu of tax	141	136	5
Miscellaneous	226,122	-	226,122
Transfers	417,800	417,800	-
	<u>\$ 8,880,759</u>	<u>\$ 8,542,075</u>	<u>\$ 338,684</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 8,375,260	\$ 8,441,853	\$ (66,593)
Contractual services	-	6,000	(6,000)
Transfers	250,000	250,000	-
	<u>\$ 8,625,260</u>	<u>\$ 8,697,853</u>	<u>\$ (72,593)</u>
Total expenditures			
Receipts over (under) expenditures	255,499		
Unencumbered cash, beginning	<u>146,227</u>		
Unencumbered cash, ending	<u>\$ 401,726</u>		

Douglas County, Kansas

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Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Motor Vehicle Operations

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Charges for service	\$ 709,515	\$ 704,900	\$ 4,615
Total cash receipts	<u>\$ 709,515</u>	<u>\$ 704,900</u>	<u>\$ 4,615</u>
Expenditures:			
Personal services	\$ 557,088	\$ 557,644	\$ (556)
Contractual services	30,538	46,350	(15,812)
Commodities	6,100	12,000	(5,900)
Capital outlay	-	139,906	(139,906)
Transfers	124,000	4,000	120,000
Total expenditures	<u>\$ 717,726</u>	<u>\$ 759,900</u>	<u>\$ (42,174)</u>
Receipts over (under) expenditures	(8,211)		
Unencumbered cash, beginning	<u>58,980</u>		
Unencumbered cash, ending	<u>\$ 50,769</u>		

Douglas County, Kansas

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Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Road & Bridge

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Ad valorem property tax	\$ 2,748,267	\$ 2,718,047	\$ 30,220
Delinquent tax	76,502	40,400	36,102
Motor vehicle tax	302,531	306,213	(3,682)
Other taxes	-	3,300	(3,300)
In lieu of tax	52	62	(10)
Fees and permits	4,065	-	4,065
Charges for service	71,628	-	71,628
Intergovernmental	1,791,747	1,821,000	(29,253)
Miscellaneous	9	52,400	(52,391)
	<u>\$ 4,994,801</u>	<u>\$ 4,941,422</u>	<u>\$ 53,379</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 2,267,851	\$ 2,333,998	\$ (66,147)
Contractual services	1,370,067	1,429,358	(59,291)
Commodities	938,993	1,181,578	(242,585)
Capital outlay	53,428	64,000	(10,572)
Transfers	1,034,966	1,035,000	(34)
	<u>\$ 5,665,305</u>	<u>\$ 6,043,934</u>	<u>\$ (378,629)</u>
Total expenditures			
Receipts over (under) expenditures	(670,504)		
Unencumbered cash, beginning	<u>1,210,061</u>		
Unencumbered cash, ending	<u>\$ 539,557</u>		

Douglas County, Kansas

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Special Alcohol

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Special alcohol tax	<u>\$ 22,624</u>	<u>\$ 26,030</u>	<u>\$ (3,406)</u>
Total cash receipts	<u><u>\$ 22,624</u></u>	<u><u>\$ 26,030</u></u>	<u><u>\$ (3,406)</u></u>
Expenditures:			
Agencies	<u>\$ 22,624</u>	<u>\$ 26,030</u>	<u>\$ (3,406)</u>
Total expenditures	<u><u>\$ 22,624</u></u>	<u><u>\$ 26,030</u></u>	<u><u>\$ (3,406)</u></u>
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	<u>-</u>		
Unencumbered cash, ending	<u><u>\$ -</u></u>		

Douglas County, Kansas

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Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Special Building

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Ad valorem property tax	\$ 319,483	\$ 315,763	\$ 3,720
Delinquent tax	5,547	2,500	3,047
Motor vehicle tax	22,109	26,732	(4,623)
In lieu of tax	6	5	1
	<u>6</u>	<u>5</u>	<u>1</u>
Total cash receipts	<u>\$ 347,145</u>	<u>\$ 345,000</u>	<u>\$ 2,145</u>
Expenditures:			
Contractual services	\$ 30,007	\$ 200,000	\$ (169,993)
Capital outlay	71,460	145,000	(73,540)
	<u>71,460</u>	<u>145,000</u>	<u>(73,540)</u>
Total expenditures	<u>\$ 101,467</u>	<u>\$ 345,000</u>	<u>\$ (243,533)</u>
Receipts over (under) expenditures	245,678		
Unencumbered cash, beginning	<u>7,385</u>		
Unencumbered cash, ending	<u>\$ 253,063</u>		

Douglas County, Kansas

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Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Special Liability

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Ad valorem property tax	\$ 50,848	\$ 50,000	\$ 848
Delinquent tax	312	400	(88)
Motor vehicle tax	50	-	50
	<u>51,210</u>	<u>50,400</u>	<u>810</u>
Total cash receipts	<u>\$ 51,210</u>	<u>\$ 50,400</u>	<u>\$ 810</u>
Expenditures:			
Contractual services	\$ (27,711)	\$ 149,800	\$ (177,511)
	<u>(27,711)</u>	<u>149,800</u>	<u>(177,511)</u>
Total expenditures	<u>\$ (27,711)</u>	<u>\$ 149,800</u>	<u>\$ (177,511)</u>
Receipts over (under) expenditures	78,921		
Unencumbered cash, beginning	<u>141,104</u>		
Unencumbered cash, ending	<u>\$ 220,025</u>		

Douglas County, Kansas

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Special Parks & Recreation

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Special alcohol tax	<u>\$ 12,949</u>	<u>\$ 15,486</u>	<u>\$ (2,537)</u>
Total cash receipts	<u><u>\$ 12,949</u></u>	<u><u>\$ 15,486</u></u>	<u><u>\$ (2,537)</u></u>
Expenditures:			
Recreation facilities	<u>\$ 5,252</u>	<u>\$ 118,863</u>	<u>\$ (113,611)</u>
Total expenditures	<u><u>\$ 5,252</u></u>	<u><u>\$ 118,863</u></u>	<u><u>\$ (113,611)</u></u>
Receipts over (under) expenditures	7,697		
Unencumbered cash, beginning	<u>103,015</u>		
Unencumbered cash, ending	<u><u>\$ 110,712</u></u>		

Douglas County, Kansas

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Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Youth Services-Juvenile Detention

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 1,254,733	\$ 1,241,236	\$ 13,497
Delinquent tax	26,185	13,400	12,785
Motor vehicle tax	111,089	122,872	(11,783)
In lieu of tax	24	25	(1)
Intergovernmental	140,550	86,000	54,550
Interest on idle funds	3,218	4,592	(1,374)
Reimbursements	123,630	70,000	53,630
	<u>\$ 1,659,429</u>	<u>\$ 1,538,125</u>	<u>\$ 121,304</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 1,354,731	\$ 1,337,350	\$ 17,381
Contractual services	85,414	130,100	(44,686)
Commodities	59,393	95,575	(36,182)
Capital outlay	1,441	1,750	(309)
Debt payment	11,659	11,660	(1)
Transfers	10,000	10,000	-
Miscellaneous	-	3,150	(3,150)
	<u>\$ 1,522,638</u>	<u>\$ 1,589,585</u>	<u>\$ (66,947)</u>
Total expenditures			
Receipts over (under) expenditures	136,791		
Unencumbered cash, beginning	246,238		
Prior period adjustment	(176,690)		
Unencumbered cash, beginning, as restated	69,548		
Unencumbered cash, ending	<u>\$ 206,339</u>		

Douglas County, Kansas
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

Non-budgeted Special Revenue Funds

	Ambulance Capital Reserve	Community Correction Plan	Community Correction Benefit	Donations	Equipment Reserve	Grants Programs	Prosecutor Training & Assistance
Cash receipts:							
Charges for services	\$ -	\$ 4,260	\$ -	\$ -	\$ -	\$ -	\$ 8,387
Licenses, permits, and fees	-	-	-	-	-	-	-
Intergovernmental	-	459,229	-	-	-	289,112	-
Miscellaneous	-	-	-	3,971	-	-	-
Interest income	1,290	-	-	426	46,212	-	-
Transfers	275,000	-	-	-	2,519,101	-	-
Total cash receipts	<u>276,290</u>	<u>463,559</u>	<u>-</u>	<u>4,397</u>	<u>2,565,313</u>	<u>289,112</u>	<u>8,387</u>
Expenditures:							
Personal services	-	504,586	10,285	1,827	-	210,040	-
Contractual services	-	12,979	-	132	12,524	164,342	9,005
Commodities	-	(4,096)	-	1,615	789	4,034	-
Capital outlay	211,466	-	-	8,000	2,701,932	5,477	-
Miscellaneous	1,156	-	-	1,914	-	4,221	-
Transfers	-	-	-	-	-	-	-
Total expenditures	<u>212,622</u>	<u>513,469</u>	<u>10,285</u>	<u>13,488</u>	<u>2,715,245</u>	<u>388,114</u>	<u>9,005</u>
Receipts over (under) expenditures	63,668	(49,910)	(10,285)	(9,091)	(149,932)	(99,002)	(618)
Unencumbered cash, beginning	<u>379,819</u>	<u>54,447</u>	<u>10,285</u>	<u>89,309</u>	<u>8,815,404</u>	<u>233,866</u>	<u>31,949</u>
Prior period adjustment	-	-	-	-	-	164,014	-
Unencumbered cash, beginning, as restated	<u>379,819</u>	<u>54,447</u>	<u>10,285</u>	<u>89,309</u>	<u>8,815,404</u>	<u>397,880</u>	<u>31,949</u>
Unencumbered cash, ending	<u>\$ 443,487</u>	<u>\$ 4,537</u>	<u>\$ -</u>	<u>\$ 80,218</u>	<u>\$ 8,665,472</u>	<u>\$ 298,878</u>	<u>\$ 31,331</u>

(Continued)

Douglas County, Kansas
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

Non-budgeted Special Revenue Funds (continued)

	Register of Deeds Technology	Sheriff Special Use	Spec Law Enforcement Trust	Spec Rd Br Machinery Equipment	Special Highway Improvement	Youth Services Grants	Total
Cash receipts:							
Charges for services	\$ 132,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,119
Licenses, permits, and fees	-	16,772	13,080	-	-	-	29,852
Intergovernmental	-	-	-	-	-	642,381	1,390,792
Miscellaneous	-	-	255,976	-	-	-	259,947
Interest income	1,357	-	1,141	-	-	-	50,426
Transfers	-	-	10,380	-	350,000	-	3,154,481
Total cash receipts	133,829	16,772	280,577	-	350,000	642,381	5,030,617
Expenditures:							
Personal services	-	-	-	-	-	267,107	993,845
Contractual services	31,299	-	49,751	-	-	279,280	559,312
Commodities	-	31,239	10,768	-	-	18,610	62,959
Capital outlay	-	-	46,590	-	-	-	2,973,465
Miscellaneous	-	-	64,817	-	-	-	72,108
Transfers	218,000	-	-	-	-	-	218,000
Total expenditures	249,299	31,239	171,926	-	350,000	564,997	4,879,689
Receipts over (under) expenditure	(115,470)	(14,467)	108,651	-	350,000	77,384	150,928
Unencumbered cash, beginning	297,672	13,706	117,802	196,047	206,314	408,910	10,855,530
Prior period adjustment	-	-	-	-	-	-	164,014
Unencumbered cash, beginning as restated	297,672	13,706	117,802	196,047	206,314	408,910	11,019,544
Unencumbered cash, ending	<u>\$ 182,202</u>	<u>\$ (761)</u>	<u>\$ 226,453</u>	<u>\$ 196,047</u>	<u>\$ 556,314</u>	<u>\$ 486,294</u>	<u>\$ 11,170,472</u>

Douglas County, Kansas
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

Statement 3-15

Capital Project Funds

	Capital Improvement Plan	Trafficway Construction	Juvenile Detention Center Construction	CIP Sales Tax	Total
Receipts and other sources:					
Lease proceeds	\$ 6,557	\$ -	\$ -	\$ -	\$ 6,557
Interest on idle funds	86,252	-	10	4,185	90,447
Miscellaneous	54,695	-	-	-	54,695
Transfers	4,000,000	-	-	344,830	4,344,830
Total receipts and other sources	<u>4,147,504</u>	<u>-</u>	<u>10</u>	<u>349,015</u>	<u>4,496,529</u>
Expenditures:					
Contractual services	3,299,571	-	-	-	3,299,571
Commodities	16,382	-	-	-	16,382
Miscellaneous	221,347	-	-	-	221,347
Capital outlay	822,213	-	-	21,351	843,564
Total expenditures	<u>4,359,513</u>	<u>-</u>	<u>-</u>	<u>21,351</u>	<u>4,380,864</u>
Receipts and other sources over (under) expenditures	(212,009)	-	10	327,664	115,665
Unencumbered cash, beginning	<u>15,588,227</u>	<u>44,721</u>	<u>1,773</u>	<u>760,755</u>	<u>16,395,476</u>
Unencumbered cash, ending	<u>\$ 15,376,218</u>	<u>\$ 44,721</u>	<u>\$ 1,783</u>	<u>\$ 1,088,419</u>	<u>\$ 16,511,141</u>

Douglas County, Kansas
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011

Statement 3-16

Debt Service Fund - Bond and Interest Fund

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Cash receipts:			
Taxes	\$ 1,731	\$ 1,354	\$ 377
Special assessments	482,248	453,000	29,248
Interest	265	382	(117)
Miscellaneous	6	-	6
	<u>\$ 484,250</u>	<u>\$ 454,736</u>	<u>\$ 29,514</u>
Total cash receipts			
Expenditures:			
Principal	\$ 260,000	\$ 260,000	\$ -
Interest	242,263	242,264	(1)
Commission and postage	-	30,000	(30,000)
Future payments	-	369,121	(369,121)
	<u>\$ 502,263</u>	<u>\$ 901,385</u>	<u>\$ (399,122)</u>
Total expenditures			
Receipts over (under) expenditures	(18,013)		
Unencumbered cash, beginning	<u>471,962</u>		
Unencumbered cash, ending	<u>\$ 453,949</u>		

Debt Service Fund - Local County Sales Tax

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Cash receipts:			
Transfer	\$ 2,068,700	\$ 2,068,700	\$ -
	<u>\$ 2,068,700</u>	<u>\$ 2,068,700</u>	<u>\$ -</u>
Total cash receipts			
Expenditures:			
Principal	\$ 1,900,000	\$ 1,900,000	\$ -
Interest	713,262	713,262	-
Future payments	-	3,835,274	(3,835,274)
	<u>\$ 2,613,262</u>	<u>\$ 6,448,536</u>	<u>\$ (3,835,274)</u>
Total expenditures			
Receipts over (under) expenditures	(544,562)		
Unencumbered cash, beginning	<u>4,379,836</u>		
Unencumbered cash, ending	<u>\$ 3,835,274</u>		

Douglas County, Kansas
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

Statement 3-17

Internal Service Fund - Employee Benefits Trust

	Actual
Cash Receipts:	
Charges for services	\$ 5,019,184
Interest earnings	10,793
Miscellaneous	659,174
Total cash receipts	5,689,151
Expenditures:	
Claims paid	6,582,696
Contractual services	616,573
Total expenditures	7,199,269
Receipts over expenditures	(1,510,118)
Unencumbered cash, beginning	4,410,906
Unencumbered cash, ending	\$ 2,900,788

Internal Service Fund - Risk Management

	Actual
Cash Receipts:	
Interest earnings	\$ 141
Transfers	250,000
Total cash receipts	250,141
Expenditures:	
Personal services	30,611
Contractual services	20,397
Total expenditures	51,008
Receipts over expenditures	199,133
Unencumbered cash, beginning	(308,872)
Unencumbered cash, ending	\$ (109,739)

Douglas County, Kansas
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

Statement 4

Agency Funds

Fund	Beginning Cash Balance As Restated	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Tax Accounts	\$ 68,502,271	\$ 111,739,022	\$ 106,338,598	\$ 73,902,695
Motor Vehicle Accounts	2,309,998	635,283	617,956	2,327,325
Total Distributable Funds	70,812,269	112,374,305	106,956,554	76,230,020
Other Agency Funds:				
Sheriff Seized Property	17,199	48,314	17,212	48,301
Sheriff Inmate Funds	5,323	150,503	150,739	5,087
Sheriff Reward Fund	12,002	11	-	12,013
Sheriff Bond Fund	11,994	738,834	738,396	12,432
District Attorney Funds	93,508	228,276	212,593	109,191
Employee Contribution	31,540	189,707	181,189	40,058
Kansas Commision Fees	105	(105)	-	-
Register of Deeds Holding	311	(261)	-	50
Payroll Holding	49	99	148	-
Employee Activities	4,293	6,227	6,051	4,469
Valley View	193,266	11,700	13,938	191,028
Total Other Agency Funds	369,590	1,373,305	1,320,266	422,629
Total Agency Funds	\$ 71,181,859	\$ 113,747,610	\$ 108,276,820	\$ 76,652,649

Douglas County, Kansas
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

Statement 5

Component Unit - Douglas County Extension Council

	Actual
Cash receipts:	
County appropriation	\$ 455,400
Charges for services	163,338
Miscellaneous	10,603
Total cash receipts	629,341
Expenditures:	
Personnel services	445,951
Contractual services	92,171
Commodities	52,642
Capital outlay	32,430
Total expenditures	623,194
Receipts over expenditures	6,147
Unencumbered cash, beginning	551,628
Unencumbered cash, ending	\$ 557,775

Component Unit - Lawrence/Douglas Co Health Dept.

	Actual
Cash receipts:	
City/County appropriation	\$ 2,582,404
Grants	76,965
Fines, fees and permits	38,070
Charges for services	609,036
Interest	11,732
Miscellaneous	17,238
Total cash receipts	3,335,445
Expenditures:	
Personnel services	2,463,379
Contractual services	308,160
Commodities	360,467
Capital outlay	(32,429)
Total expenditures	3,099,577
Receipts over expenditures	235,868
Unencumbered cash, beginning	1,979,605
Unencumbered cash, ending	\$ 2,215,473

Douglas County, Kansas
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

Statement 5

Component Unit - Douglas County Free Fair

	<u>Actual</u>
Cash receipts:	
Charges for services	\$ 265,498
Interest	393
Miscellaneous	<u>58</u>
Total cash receipts	<u>265,949</u>
Expenditures:	
Personnel services	26,057
Contractual services	36,733
Commodities	207,578
Capital outlay	<u>8,736</u>
Total expenditures	<u>279,104</u>
Receipts over expenditures	(13,155)
Unencumbered cash, beginning	<u>81,117</u>
Unencumbered cash, ending	<u><u>\$ 67,962</u></u>

DOUGLAS COUNTY, KANSAS

**OTHER INFORMATION
OTHER POST-EMPLOYMENT BENEFITS
SCHEDULE OF FUNDING PROGRESS**

December 31, 2011

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (b)</u>	<u>Unfunded AAL (b) – (a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as Percent of Payroll (b-a)/(c)</u>
10/01/2007	\$ --	\$ 62,294,659	\$ 62,294,659	0.0%	\$ 24,603,660	253.2%
01/01/2010	--	63,486,148	63,486,148	0.0%	25,766,105	246.4%
01/01/2012	--	67,122,488	67,122,488	0.0%	26,384,234	254.4%