

BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KANSAS

Amended Agenda

WEDNESDAY, FEBRUARY 9, 2011

4:00 p.m.

-Convene

CONSENT AGENDA

- (1) (a) Consider approval of Commission Orders;
- (b) Consider approval of Annual Noxious Weed Eradication Progress Report for 2010 (Keith Browning)
- (c) Consider approval Annual Noxious Weed Management Plan (Keith Browning);
- (d) Consider setting a date for a public hearing for Faye Coleman's "petition for attachment of lands" to RWD4. (Scott Schultz); and
- (e) Consider authorization to solicit bids for Project No. 2011-5, deck repair and silica fume overlay for Bridge No. 10.00N-13.32E, located on Route 458 approximately 0.3 miles east of US-59 Highway. (Keith Browning)

REGULAR AGENDA

- (2) Consider approval to waive cooperative contract to purchase two Ford Fusions for the Sheriff's Office (Ken McGovern)
- (3) Consider approval of purchase of vehicles for Sheriff's Office (Ken McGovern)-backup to follow
- (4) 2009 Financial Audit (Chip Harris/Kaleb Lilly with RubinBrown)
- (5) Other Business
 - (a) Consider approval of Accounts Payable (if necessary)
 - (b) Appointments
 - (c) Miscellaneous
 - (d) Public Comment
- (6) Adjourn

WEDNESDAY, FEBRUARY 16, 2011

-a site plan for Building Blocks Daycare (Michelle Leininger)

WEDNESDAY, FEBRUARY 23, 2011

-Presentation by the Douglas County Food Policy Council: 2010 Accomplishments and 2011 Work Plan

WEDNESDAY, MARCH 2, 2011

-Presentation of the results of the County Sustainability Planning Process (Eileen Horn)

WEDNESDAY, MARCH 9, 2011

WEDNESDAY, MARCH 16, 2011

WEDNESDAY, MARCH 23, 2011-Light Agenda

Note: The Douglas County Commission meets regularly on Wednesdays at 4:00 P.M. for administrative items and 6:35 P.M. for public items at the Douglas County Courthouse. Specific regular meeting dates that are not listed above have not been cancelled unless specifically noted on this schedule.



DOUGLAS COUNTY PUBLIC WORKS

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

MEMORANDUM

To : Board of County Commissioners

From : Keith A. Browning, P.E., Director of Public Works/County Engineer
Mike Perkins, Operations Division Manager

Date : February 1, 2011

Re : Approval of Annual Noxious Weed Eradication Progress Report 2010

Attached is a copy of the Douglas County Noxious Weed Eradication Progress Report 2010. This report will be sent to the Kansas Department of Agriculture and requires signatures of the Board of County Commissioners.

ACTION: Approval of the 2011 Noxious Weed Eradication Progress Report and signatures of all Board of County Commission members.

Annual Noxious Weed Eradication Progress Report 2010



as required by KSA 2-1316

Douglas County Noxious Weed Dept

Noxious Weed Supervisor:
John Landon

Noxious Weed Department Personnel

Name	Job Title	% Time Spent on Noxious Weeds	Weed Director Salary
Alan Hollinger	VMI	100	\$38,666.97
John Landon	Vegetation Control Specialist	100	\$38,651.41
Ron Guthrie	Seasonal Laborer	100	\$9,490.00
Donna Miller	Secretary	50	

Financial Summary - Noxious Weed Fund

	Amount
Mil levy for 2010	35.748
County valuation for 2010	\$0.00
Beginning Budget Balance for 2010	\$221,041.00
Revenues	
Chemical Sales	\$84,476.65
Equip Rentals	\$1,000.80
Labor Reimbursements	\$958.00
Total Revenue	\$86,435.45
Expenditures	
Commodities - Chemicals	\$71,300.73
Commodities - Other	\$121.58
Contractual Expenses	\$5,835.29
Personnel Expenses	\$87,244.68
Total Expenditures	\$164,502.28
Ending Budget Balance	\$56,538.72
Carryover to next year's budget for 2010 to 2011	\$0.00

Capital Outlay Fund

	Amount
Beginning Balance	\$221,041.00
Receipts	\$0.00
Expenditures	\$164,502.28
Ending Balance	\$56,538.72

FYI - this budget is used out of a "General Fund" shared with others. So any revenues received DO NOT go back into a separate budget for Noxious Weed Department. All parts and fuel were paid for out of Douglas County "Fleet Budget".

Annual Noxious Weed Eradication Progress Report

Douglas County Noxious Weed Dept

Year **2010** ★

Estimated Acreage of Noxious Weeds

Noxious Weed	Private	County	Township	State	Federal	City	Total
Field Bindweed	1487.9		3400.4	600.7		2299.0	7788.0
Johnsongrass	1667.8		3700.2	700.9		550.6	6619.5
Musk Thistle	3187.9		3212.6	675.9		1400.9	8477.3
Purple Loosestrife				125.3		1093.1	1218.4
Sericea Lespedeza	1856.8	300.0	1852.7	563.6		108.3	4681.4
Totals	8200.4	300.0	12165.9	2666.4		5451.9	28784.6

Estimated Acreage of Noxious Weed on Private Land sub-section

Noxious Weed	Wheat	Corn	Soybean	Grain	CRP	Pasture	Other	Fallow	Non-Ag	Total
Field Bindweed						436.3	335.0			1487.9
Johnsongrass						671.9	435.3			1667.8
Musk Thistle					216.6	999.8	850.3			3187.9
Sericea Lespedeza					136.3	1200.0	455.3			1856.8
Totals					352.9	3308.0	2075.9			8200.4

Weeds declared Noxious by the County: Multiflora Rose Bull Thistle

Herbicide Disbursement Summary

Chemical	Purchase Price	Cost Share Price	Total Disbursed
2-4 D	\$10.40	\$14.00	1395.000 gal
GLYPHOSATE	\$12.59	\$15.43	540.000 gal
IMAZAPIC	\$2.17	\$0.00	72.000 oz
METSULFURON METHYL	\$6.97	\$17.00	56.000 oz
PICLORAM	\$52.90	\$46.14	2041.000 gal
TRICLOPYR	\$52.58	\$45.00	40.000 gal
TRICLOPYR + VISTA	\$43.54	\$39.00	705.000 gal
Triisopropanolammonium salt	\$275.80	\$213.00	562.500 gal
Triisopropanolammonium salt	\$70.17	\$59.00	10.000 qt

Enforcement Summary

Warning Notices	18	Diversion Agreements	0	Demonstration Plots	0
Legal Notices	164	Accounts to Tax Roll	0	Feed and Hay Inspection	0
Court Cases		Meetings Sponsored	0	Publish General Notice	0

Enforcement Comments:

We certify this is a correct copy of the Douglas County Noxious Weed Dept Program for 2010

We certify that John Landon is employed as Douglas County Noxious Weed Dept Director for 2011

Chairman, Board of County Commissioners	Date	County Commissioner	Date
County Commissioner	Date	County Commissioner	Date
County Commissioner	Date	County Noxious Weed Director	Date

**Annual Noxious Weed Eradication Progress Report
Treatment Summary for Noxious Weeds**

**Douglas County Noxious Weed Dept
2010 ★**

Field Bindweed

Enforcement	January	February	March	April	May	June	July	August	September	October	November	December:	Totals
Warning Notice													0
Legal Notice													0
Court Cases													0
Diversion Agreements													0

Acreage Treated	January	February	March	April	May	June	July	August	September	October	November	December:	Totals
City						10.0							10.0
County									64.0				64.0
Private Corn					5.0								5.0
Private CRP					20.0								20.0
Private Hay Meadow						5.0		10.0	20.0	5.0			40.0
Private Non-Ag									1.0				1.0
Private Other					25.0	25.0	5.0	5.0					60.0
Private Pasture				5.0	10.0	35.0	10.0	80.0					140.0
State						20.0		21.0					41.0
Township								10.0					10.0
Total Acreage				5.0	60.0	95.0	15.0	126.0	85.0	5.0			391.0

Approved Herbicides and Methods	January	February	March	April	May	June	July	August	September	October	November	December:	Totals
2-4 D AMINE				5.0		5.0		55.0	20.0				85.0
Milestone (gal)									64.0				64.0
OutPost 22K						20.0							20.0
OutPost 22K + 2-4 D								21.0	1.0				22.0
ROUNDUP					60.0	70.0	15.0	50.0		5.0			200.0
Total Acreage				5.0	60.0	95.0	15.0	126.0	85.0	5.0			391.0

**Annual Noxious Weed Eradication Progress Report
Treatment Summary for Noxious Weeds**

**Douglas County Noxious Weed Dept
2010 ★**

Johnsongrass

Enforcement	January	February	March	April	May	June	July	August	September	October	November	December:	Totals
Warning Notice													0
Legal Notice													0
Court Cases													0
Diversion Agreements													0

Acreage Treated	January	February	March	April	May	June	July	August	September	October	November	December:	Totals
City								20.0					20.0
Private							5.0						5.0
Private Corn					10.0	15.0							25.0
Private CRP					5.0	15.0							20.0
Private Hay Meadow						10.0	5.0	60.0	45.0	5.0			125.0
Private Non-Ag						1.0			2.0				3.0
Private Other					40.0	15.0	20.0						75.0
Private Pasture					130.0	192.0	95.0	110.0					527.0
Private Soybean					10.0	55.0							65.0
State								11.0					11.0
Township							11.0	10.0					21.0
Total Acreage					195.0	303.0	136.0	211.0	47.0	5.0			897.0

Approved Herbicides and Methods	January	February	March	April	May	June	July	August	September	October	November	December:	Totals
Outrider									2.0				2.0
PLATEAU						1.0	6.0						7.0
ROUNDUP					195.0	302.0	130.0	211.0	45.0	5.0			888.0
Total Acreage					195.0	303.0	136.0	211.0	47.0	5.0			897.0

**Annual Noxious Weed Eradication Progress Report
Treatment Summary for Noxious Weeds**

**Douglas County Noxious Weed Dept
2010 ★**

Musk Thistle

Enforcement	January	February	March	April	May	June	July	August	September	October	November	December:	Totals
Warning Notice													0
Legal Notice													0
Court Cases													0
Diversion Agreements													0

Acreage Treated	January	February	March	April	May	June	July	August	September	October	November	December:	Totals
City					2.5								2.5
County				1.5	536.0	80.0	15.0		190.0				822.5
Private CRP					10.0								10.0
Private Hay Meadow								5.0	40.0	45.0			90.0
Private Non-Ag						1.0				7200.5			7201.5
Private Other					15.0								15.0
Private Park		80.0	608.4				40.0						728.4
Private Pasture		5.0	40.0	2725.1	1459.6	635.0	130.0	20.0	100.0	5.0	1408.0	655.0	7182.7
State				2465.2		25.0		75.0		150.0			2715.2
Township				40.0	46.0	1331.3	26.4						1443.7
Total Acreage		85.0	648.4	5231.8	2069.1	2072.3	211.4	100.0	330.0	7400.5	1408.0	655.0	20211.5

Approved Herbicides and Methods	January	February	March	April	May	June	July	August	September	October	November	December:	Totals
2-4 D AMINE		5.0	10.0	385.0	335.0	555.0	175.0	25.0	50.0	10.0		15.0	1565.0
Milestone (gal)				704.0						75.0	128.0		907.0
Milestone (qt)			6.4	52.0	27.6		6.4						92.4
OutPost 22K		80.0	440.0	1620.3	1372.0	1436.3			240.0	7315.5	1280.0	640.0	14424.1
OutPost 22K + 2-4 D								75.0	40.0				115.0
TORDON			192.0	3.8			15.0						210.8
TORDON + 2-4 D				2466.7	334.5	81.0	15.0						2897.2
Total Acreage		85.0	648.4	5231.8	2069.1	2072.3	211.4	100.0	330.0	7400.5	1408.0	655.0	20211.5

**Annual Noxious Weed Eradication Progress Report
Treatment Summary for Noxious Weeds**

**Douglas County Noxious Weed Dept
2010 ★**

Sericea Lespedeza

Enforcement	January	February	March	April	May	June	July	August	September	October	November	December:	Totals
Warning Notice													0
Legal Notice													0
Court Cases													0
Diversion Agreements													0

Acreage Treated	January	February	March	April	May	June	July	August	September	October	November	December:	Totals
City								10.0	10.0				20.0
Private CRP					24.2	72.7	170.0	36.0	206.0				508.9
Private Hay Meadow							20.0	180.0	66.0	10.0			276.0
Private Pasture				13.5	616.9	231.2	801.7	672.0	50.0				2385.3
State							10.0	18.0					28.0
Township					60.0		16.0	56.0					132.0
Total Acreage				13.5	701.1	303.9	1017.7	972.0	332.0	10.0			3350.2

Approved Herbicides and Methods	January	February	March	April	May	June	July	August	September	October	November	December:	Totals
2-4 D AMINE							5.0						5.0
ESCORT							16.0	64.0	32.0				112.0
PASTUREGARD				13.5	530.6	303.9	996.7	908.0	300.0	10.0			3062.7
REMEDY					159.9								159.9
REMEDY + 2-4 D					10.6								10.6
Total Acreage				13.5	701.1	303.9	1017.7	972.0	332.0	10.0			3350.2

Noxious Weed Survey Worksheet

Douglas County Noxious Weed Dept

2010 ★

Field Bindweed	January	February	March	April	May	June	July	August	September	October	November	December	Totals
City									40				40
Private Hay Meadow						2	1						3
Private Other							6						6
Private Pasture						2	2	4					8
Private Urban Residential						7	2						9
Private Utility R/W						1							1
State								2	9				11
Township										60			60
Total Acreage Infested						12	11	6	109				138

	Total Acreage Infested	Acres Surveyed 7750	County Acres 419712	Estimated Acreage	Weed Director's Adjustment	Acreage After Adjustment	Note
City	40.0			2166.3	132.7	2299.0	
Private Hay Meadow	3.0			162.5	6.5	169.0	
Private Other	6.0			324.9	10.1	335.0	
Private Pasture	8.0			433.3	3.0	436.3	
Private Urban Residential	9.0			487.4	3.0	490.4	
Private Utility R/W	1.0			54.2	3.0	57.2	
State	11.0			595.7	5.0	600.7	
Township	60.0			3249.4	151.0	3400.4	
	138.0			7473.7	314.3	7788.0	

Noxious Weed Survey Worksheet
Douglas County Noxious Weed Dept

2010 ★

Johnsongrass	January	February	March	April	May	June	July	August	September	October	November	December:	Totals
City									10				10
Private Hay Meadow						2	2						4
Private Other							8						8
Private Pasture						1	6	5					12
Private Urban Residential						4							5
Private Utility R/W							1						1
State								2	10				12
Township									65				65
Total Acreage Infested						7	18	7	85				117

	Total Acreage Infested	Acres Surveyed 7750	County Acres 419712	Estimated Acreage	Weed Director's Adjustment	Acreage After Adjustment	Note
City	10.0			541.6	9.0	550.6	
Private Hay Meadow	4.0			216.6	6.0	222.6	
Private Other	8.0			433.3	2.0	435.3	
Private Pasture	12.0			649.9	22.0	671.9	
Private Urban Residential	5.0			270.8	8.0	278.8	
Private Utility R/W	1.0			54.2	5.0	59.2	
State	12.0			649.9	51.0	700.9	
Township	65.0			3520.2	180.0	3700.2	
	117.0		Total Estimated Acreage	6336.5	283.0	6619.5	

Noxious Weed Survey Worksheet

Douglas County Noxious Weed Dept

2010 ★

Musk Thistle	January	February	March	April	May	June	July	August	September	October	November	December	Totals
City									25				25
Private CRP						4							4
Private Hay Meadow						3							3
Private Other							15						15
Private Pasture						1	14	3					18
Private Railroad						3							3
Private Urban Residential						10							10
Private Utility R/W						3	1						4
State									12				12
Township									55				55
Total Acreage Infested						24	30	3	92				149

	Total Acreage Infested	Acres Surveyed 7750	County Acres 419712	Estimated Acreage	Weed Director's Adjustment	Acreage After Adjustment	Note
City	25.0			1353.9	47.0	1400.9	
Private CRP	4.0			216.6	0.0	216.6	
Private Hay Meadow	3.0			162.5	0.0	162.5	
Private Other	15.0			812.3	38.0	850.3	
Private Pasture	18.0			974.8	25.0	999.8	
Private Railroad	3.0			162.5	5.0	167.5	
Private Urban Residential	10.0			541.6	14.0	555.6	
Private Utility R/W	4.0			216.6	19.0	235.6	
State	12.0			649.9	26.0	675.9	
Township	55.0			2978.6	234.0	3212.6	
	149.0			Total Estimated Acreage 8069.3	408.0	8477.3	

Noxious Weed Survey Worksheet
Douglas County Noxious Weed Dept

2010 ★

Purple Loosestrife	January	February	March	April	May	June	July	August	September	October	November	December	Totals
City													20
State													2
Total Acreage Infested													22

	Total Acreage Infested	Acres Surveyed 7750	County Acres 419712	Estimated Acreage	Weed Director's Adjustment	Acreage After Adjustment	Note
City	20.0			1083.1	10.0	1093.1	
State	2.0			108.3	17.0	125.3	
	22.0	Total Estimated Acreage		1191.4	27.0	1218.4	

Noxious Weed Survey Worksheet
Douglas County Noxious Weed Dept

2010 ★

Gericea Lespedeza	January	February	March	April	May	June	July	August	September	October	November	December	Totals
City									2				2
Private CRP						2							2
Private Other							8						8
Private Pasture						1	10	8					19
Private Urban Residential						1							1
State								2	8				10
Township									30				30
Total Acreage Infested						4	18	10	40				72

	Total Acreage Infested	Acres Surveyed 7750	County Acres 419712	Estimated Acreage	Weed Director's Adjustment	Acreage After Adjustment	Note
City	2.0			108.3	0.0	108.3	
County				0.0	300.0	300.0	
Private CRP	2.0			108.3	28.0	136.3	
Private Other	8.0			433.3	22.0	455.3	
Private Pasture	19.0			1029.0	171.0	1200.0	
Private Urban Residential	1.0			54.2	11.0	65.2	
State	10.0			541.6	22.0	563.6	
Township	30.0			1624.7	228.0	1852.7	
	72.0		Total Estimated Acreage	3899.4	782.0	4681.4	

**Douglas County Noxious Weed Dept
Chemical Disbursement Summary**

2010

Noxious Weed Treatments

Chemical	Rate	Cost Share	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Totals
OUTRIDER	\$13.00	\$0.00									2.00				2.00 oz
Surfactant	\$0.41	\$0.41				492.00	111.00	468.00	186.00	414.00	6.00	906.00			2583.00 oz
Dye	\$0.38	\$0.38				492.00	111.00	450.00	186.00	414.00	6.00	302.00			1961.00 oz
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2-4 D															
2,4-D A4	\$10.40	\$14.00		2.50	5.00	215.00	305.00	496.50	262.50	40.00	56.00	5.00		7.50	1395.00 gal
Total 2-4 D				2.50	5.00	215.00	305.00	496.50	262.50	40.00	56.00	5.00		7.50	1395.00 gal
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GLYPHOSATE															
Gly Star Plus	\$10.70	\$14.00					92.50	187.50	72.50	125.00	22.50	5.00			505.00 gal
Razor	\$23.95	\$24.00					35.00								35.00 gal
Total GLYPHOSATE							127.50	187.50	72.50	125.00	22.50	5.00			540.00 gal
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IMAZAPIC															
Plateau	\$2.17	\$0.00						24.00	48.00						72.00 oz
Total IMAZAPIC								24.00	48.00						72.00 oz
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METSULFURON METHYL															
Excort XP	\$6.97	\$17.00							8.00	32.00	16.00				56.00 oz
Total METSULFURON METHYL									8.00	32.00	16.00				56.00 oz
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PICLORAM															
Tordon 22K (1 gal container)	\$78.20	\$65.00			12.00	0.00	16.00								28.00 gal
OutPost 22K	\$46.00	\$41.00		5.00	27.50	95.00	107.50	122.00	278.00	0.00	25.50	1202.50	100.00	50.00	2013.00 gal
Total PICLORAM				5.00	39.50	95.00	123.50	122.00	278.00	0.00	25.50	1202.50	100.00	50.00	2041.00 gal
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TRICLOPYR															
Remedy	\$52.58	\$45.00					40.00								40.00 gal
Total TRICLOPYR							40.00								40.00 gal
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TRICLOPYR + VISTA															
PastureGard	\$43.54	\$39.00				0.00	117.50	62.50	225.00	222.50	75.00	2.50			705.00 gal
Total TRICLOPYR + VISTA						0.00	117.50	62.50	225.00	222.50	75.00	2.50			705.00 gal
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Triisopropanolammonium salt															
Milestone (gal)	\$275.80	\$213.00				30.00					2.50	525.00	5.00		562.50 gal
Milestone (qt)	\$70.17	\$59.00		1.00	3.00	5.00			1.00						10.00 qt

**Douglas County Noxious Weed Dept
Chemical Disbursement Summary**

2010

Noxious Weed Treatments

Chemical	Rate	Cost Share	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Totals
Triisopropanolammonium salt															
						30.00					2.50	525.00	5.00		562.50 gal
					1.00	3.00	5.00		1.00						10.00 qt

Other Treatments

Chemical	Rate	Cost Share	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Totals
Dye	\$0.38	\$0.38					96.00			96.00		20.00			212.00 oz
Oust	\$10.65	\$10.65					7.50			7.50		5.00			20.00 oz
Surfactant	\$0.41	\$0.41					96.00			96.00		60.00			252.00 oz

GLYPHOSATE

Gly Star Plus	\$10.70	\$14.00						32.50		967.50		640.00			1640.00 gal
Razor	\$23.95	\$24.00					5.00								5.00 gal
	Total GLYPHOSATE						5.00	32.50		967.50		640.00			1645.00 gal

PICLORAM

OutPost 22K	\$46.00	\$41.00												10.00	10.00 gal
	Total PICLORAM													10.00	10.00 gal

Douglas County Noxious Weed Dept

DG

Year 2010

Noxious Weed Survey Data Collection

Start Date 01/01/10
End Date 12/31/10

Survey#	Date	Surveyor	Field#	Legal Description			
91	7/14/2010	John Landon	17	12/18/03			
					Acreage Surveyed	Acreage Infested	Weed
							Acreage Infested
Location		Land Ownership					
NW		Private Soybean			40	0	
NW		Private Pasture			60	5	Musk Thistle Johnsongrass
							3 2
NW		Private Wooded Area			60	0	
SW		Private Soybean			40	0	
SW		Private Pasture			40	4	Field Bindweed Sericea Lespedeza
							1 3
SW		Private Hay Meadow			10	0	
SW		Private Wooded Area			70	0	
SE		Private Hay Meadow			80	0	
SE		Private Pasture			80	2	Sericea Lespedeza
							2
NE		Private Urban Residential			160	3	Field Bindweed Johnsongrass
							2 1
Total Acreage Surveyed					640	14	

Survey#	Date	Surveyor	Field#	Legal Description			
92	7/6/2010	John Landon	45	12/20/09			
					Acreage Surveyed	Acreage Infested	Weed
							Acreage Infested
Location		Land Ownership					
NW		Private Hay Meadow			40	3	Field Bindweed Johnsongrass
							1 2
NW		Private Urban Residential			10	0	
NW		Private CRP			20	0	
NW		Private Pasture			90	1	Musk Thistle
							1
SW		Private Urban Residential			10	0	
SW		Private Hay Meadow			10	0	
SW		Private Wooded Area			20	0	
SW		Private Pasture			120	3	Johnsongrass Musk Thistle
							1 2
East		Private Pasture			240	12	Field Bindweed Musk Thistle Johnsongrass Sericea Lespedeza
							1 3 3 5
East		Private Wooded Area			80	0	
Total Acreage Surveyed					640	19	

Douglas County Noxious Weed Dept

DG

Year 2010

Noxious Weed Survey Data Collection

Start Date 01/01/10 End Date 12/31/10

Survey#	Date	Surveyor	Field#	Legal Description	Acreage Surveyed	Acreage Infested	Weed	Acreage Infested
93	7/27/2010	John Landon	63	12/17/23				
Location		Land Ownership						
NW		Private Utility R/W			20	0		
NW		Private Hay Meadow			20	0		
NW		Private Corn			60	0		
NW		Private Pasture			60	5	Musk Thistle	5
SW		Private Pasture			20	0		
SW		Private Industrial Property			140	25	Field Bindweed	5
							Musk Thistle	10
							Johnsongrass	5
							Sericea Lespedeza	5
SE		Private Industrial Property			160	12	Field Bindweed	1
							Musk Thistle	5
							Johnsongrass	3
							Sericea Lespedeza	3
NE		Private Utility R/W			40	2	Johnsongrass	1
							Musk Thistle	1
NE		Private Wooded Area			40	0		
NE		Private Pasture			10	0		
NE		Private Corn			70	0		
				Total Acreage Surveyed	640	44		

Survey#	Date	Surveyor	Field#	Legal Description	Acreage Surveyed	Acreage Infested	Weed	Acreage Infested
94	6/2/2010	John Landon	90	12/19/28				
Location		Land Ownership						
NW		Private Urban Residential			160	6	Musk Thistle	3
							Johnsongrass	1
							Field Bindweed	2
SW		Private Urban Residential			160	6	Field Bindweed	2
							Musk Thistle	3
							Johnsongrass	1
SE		Private Urban Residential			160	6	Field Bindweed	2
							Musk Thistle	3
							Johnsongrass	1
NW		Private Wooded Area			120	0		
NW		Private Urban Residential			40	4	Field Bindweed	1
							Musk Thistle	1
							Johnsongrass	1
							Sericea Lespedeza	1
				Total Acreage Surveyed	640	22		

Douglas County Noxious Weed Dept

DG

Year 2010

Noxious Weed Survey Data Collection

Start Date 01/01/10
End Date 12/31/10

Survey#	Date	Surveyor	Field#	Legal Description	Acreage Surveyed	Acreage Infested	Weed	Acreage Infested
95	6/28/2010	John Landon	118	12/20/33				
Location		Land Ownership						
NW		Private Urban Residential			20	0		
NW		Private Turf Farm			80	0		
NW		Private Utility R/W			20	2	Musk Thistle	2
NW		Private Wooded Area			40	0		
SW		Private Soybean			80	0		
SW		Private Corn			40	0		
SW		Private Utility R/W			40	2	Musk Thistle Field Bindweed	1 1
SE		Private Soybean			120	0		
SE		Private Corn			20	0		
SE		Private Wooded Area			20	0		
NE		Private Corn			120	0		
NE		Private Wooded Area			20	0		
NE		Private Turf Farm			20	0		

Total Acreage Surveyed 640 4

Survey#	Date	Surveyor	Field#	Legal Description	Acreage Surveyed	Acreage Infested	Weed	Acreage Infested
96	8/10/2010	John Landon	199	123/17/24				
Location		Land Ownership						
NW		Private Pasture			100	10	Musk Thistle Johnsongrass Sericea Lespedeza	3 3 4
NW		Private Soybean			40	0		
NW		Private Hay Meadow			20	0		
SW		Private CRP			60	0		
SW		Private Soybean			40	0		
SW		Private Wooded Area			60	0		
SE		Private CRP			60	0		
SE		Private Wooded Area			80	0		
SE		Private Fallow			20	0		
NE		Private Pasture			60	2	Field Bindweed	2
NE		Private CRP			20	0		
NE		Private Wooded Area			60	0		
NE		Private Soybean			20	0		

Total Acreage Surveyed 640 12

Douglas County Noxious Weed Dept

DG

Year 2010

Noxious Weed Survey Data Collection

Start Date 01/01/10
End Date 12/31/10

Survey#	Date	Surveyor	Field#	Legal Description	Acreage Surveyed	Acreage Infested	Weed	Acreage Infested
97	6/7/2010	John Landon	268	13/21/33				
Location		Land Ownership						
NW		Private Soybean			140	0		
NW		Private Urban Residential			10	0		
NW		Private Hay Meadow			10	3	Field Bindweed Johnsongrass Musk Thistle	1 1 1
SW		Private Soybean			150	0		
SW		Private Urban Residential			10	0		
SE		Private Soybean			40	0		
SE		Private Hay Meadow			40	0		
SE		Private Pasture			60	1	Field Bindweed	1
SE		Private Urban Residential			5	0		
SE		Private Corn			15	0		
NE		Private Hay Meadow			10	1	Johnsongrass	1
NE		Private Pasture			20	4	Field Bindweed Johnsongrass Musk Thistle Sericea Lespedeza	1 1 1 1
NE		Private Urban Residential			20	0		
NE		Private Corn			90	0		
NE		Private Wooded Area			20	0		
Total Acreage Surveyed					640	9		

Douglas County Noxious Weed Dept

DG

Year 2010

Start Date 01/01/10
End Date 12/31/10

Noxious Weed Survey Data Collection

Survey#	Date	Surveyor	Field#	Legal Description	Acreage Surveyed	Acreage Infested	Weed	Acreage Infested
98	8/16/2010	John Landon	282	14/19/02				
Location	Land Ownership		Acreage Surveyed	Acreage Infested	Weed	Acreage Infested		
NW	Private Pasture		10	0				
NW	Private Corn		80	0				
NW	Private Wooded Area		70	0				
SW	Private Soybean		150	0				
SW	Private Wooded Area		10	0				
SE	Private Urban Residential		40	0				
SE	Private Wooded Area		10	0				
SE	Private Soybean		60	0				
SE	Private Pasture		10	0				
SE	Private Hay Meadow		10	0				
SE	State Roads		30	3	Field Bindweed	1		
					Johnsongrass	1		
					Sericea Lespedeza	1		
NE	Private Urban Residential		80	0				
NE	Private Pasture		10	0				
NE	Private Soybean		10	0				
NE	State Roads		60	3	Field Bindweed	1		
					Johnsongrass	1		
					Sericea Lespedeza	1		
Total Acreage Surveyed			640	6				

Douglas County Noxious Weed Dept

DG

Year 2010

Noxious Weed Survey Data Collection

Start Date 01/01/10
End Date 12/31/10

Survey#	Date	Surveyor	Field#	Legal Description	Acreage Surveyed	Acreage Infested	Weed	Acreage Infested
99	8/30/2010	John Landon	422	15/19/06				
Location		Land Ownership						
NW		Private Urban Residential			10	0		
NW		Private Pasture			50	4	Field Bindweed Johnsongrass Sericea Lespedeza	1 1 2
NW		Private Hay Meadow			50	0		
NW		Private Soybean			50	0		
SW		Private Wooded Area			20	0		
SW		Private Soybean			40	0		
SW		Private Corn			30	0		
SW		Private Hay Meadow			30	0		
SW		Private Pasture			40	4	Field Bindweed Johnsongrass Sericea Lespedeza	1 1 2
SE		Private Soybean			140	0		
SE		Private Wooded Area			20	0		
NE		Private Soybean			70	0		
NE		Private Corn			70	0		
NE		Private Wooded Area			20	0		
Total Acreage Surveyed					640	8		

Douglas County Noxious Weed Dept

DG

Year 2010

Start Date 01/01/10
End Date 12/31/10

Noxious Weed Survey Data Collection

Survey#	Date	Surveyor	Field#	Legal Description			
100	6/22/2010	John Landon	476	15/20/18			
					Acreage Surveyed	Acreage Infested	Weed
Location		Land Ownership					Acreage Infested
NW		Private Wooded Area			25	0	
NW		Private CRP			130	6	Musk Thistle Sericea Lespedeza
NW		Private Urban Residential			5	0	
SW		Private Hay Meadow			40	2	Musk Thistle
SW		Private Pasture			70	0	
SW		Private Wooded Area			45	0	
SW		Private Railroad			5	0	
SE		Private CRP			10	0	
SE		Private Soybean			20	0	
SE		Private Hay Meadow			50	1	Field Bindweed
SE		Private Railroad			5	3	Musk Thistle
SE		Private Corn			45	0	
SE		Private Wooded Area			30	0	
NE		Private Hay Meadow			120	0	
NE		Private Corn			20	0	
NE		Private Wooded Area			20	0	
Total Acreage Surveyed					640	12	
Survey#	Date	Surveyor	Field#	Legal Description			
101	9/14/2010	John Landon		County Wide			
					Acreage Surveyed	Acreage Infested	Weed
Location		Land Ownership					Acreage Infested
Co wide		Township			600	210	Field Bindweed Johnsongrass Musk Thistle Sericea Lespedeza
Co wide		City			450	97	Field Bindweed Johnsongrass Musk Thistle Sericea Lespedeza Purple Loosestrife
Co wide		State			300	41	Field Bindweed Johnsongrass Musk Thistle Sericea Lespedeza Purple Loosestrife
					0		
					0		
Total Acreage Surveyed					1350	348	
Total Acreage Surveyed					7750	498	

Kansas Retailers' Sales Tax Return

ST-16

Tax Account Number		FEIN	
Beginning Date 1/1/2010	Ending Date 12/31/2010	Ending Date 1/25/2011	Jurisdiction Code
Business Name and Address Douglas County Noxious Weed Dept 1242 Massachusetts Street Lawrence, KS 66044			

Part I

1. Gross Sales or Receipts	\$93,749.97	
2. Merchandise Consumed		
3. Deductions	\$93,749.97	Rate
4. Net Sales	\$0.00	8.85%
5. Net Tax	\$0.00	
Balance Due	\$0.00	

Part II (Deductions)

C. or 3. Sales to U.S. government, state of Kansas, and political subdivisions.	\$19,223.83
E. or 5. Sales of items consumed in the production of tangible personal property produced	\$74,526.14
Total Deductions	\$93,749.97



DOUGLAS COUNTY PUBLIC WORKS

1242 Massachusetts Street
Lawrence, KS 66044-3350
(785) 832-5293 Fax (785) 841-0943
dgcopubw@douglas-county.com
www.douglas-county.com

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

MEMORANDUM

To : Board of County Commissioners

From : Keith A. Browning, P.E., Director of Public Works/County Engineer *KAB*
Mike Perkins, Operations Division Manager

Date : February 1, 2011

Re : Consent Agenda Approval of Annual Noxious Weed Management Plan

Attached is a copy of the Douglas County Noxious Weed Management Plan. This plan will be sent to the Kansas Department of Agriculture and requires signatures of the Board of County Commissioners.

The only revisions to the Management Plan is a change to the operating hours for chemical sales to include one extended work schedule day and a suspension of all chemical sales during the winter months.

ACTION: Recommend approval of the plan and signatures of all Board of County Commission members.

**DOUGLAS COUNTY
NOXIOUS WEED
MANAGEMENT PLAN**

PURPOSE:

The Douglas County Noxious Weed Division is part of the Public Works Department with the objective of educating the general public and governing bodies in the control of State declared noxious weeds and the Kansas Noxious Weed Law. The Noxious Weed Division is responsible for eradicating noxious weeds along County maintained highway right-of-ways and other County owned properties; State roads; make available for sale approved herbicides for the treatment of noxious weeds; and enforcement of the Noxious Weed Law.

RESOURCES:

The following resources are available to the Department to accomplish their stated mission:

Chemical Sales –

Hours of Operations: Monday & Wednesday 7 am to 12:30 pm; Friday 7 am to 5 pm

Full time Weed Director

Administrative duties performed by the Operations Division Secretary

One full-time Vegetation Management Worker II

One seasonal laborer during spray season

Two trucks equipped with mounted chemical sprayers

Three rental trailers mounted chemical sprayers available to County property owners

Chemical warehouse with a 5,000 gallon storage capacity, emergency shower and eye wash station

GPS system

Digital camera

The automation of the County Appraisers Office has progressed to allow a geographical informational system. The weed department has invested in a simple GPS system to aid in the pinpoint accuracy of infestations, identifying property owners, and eliminating days of processing and misidentification.

Additional *external* resources available to the department consist of Public Works Road Crews that conduct asphalt maintenance. Both crews are routinely trained in the identification of some noxious weeds. The Weed Director will maintain open communications with the Official County newspaper and local radio station KLWN for public service announcements and informative articles. Contact and joint inspections will be conducted with the Agriculture Agent of the County Extension Office when requested.

PROFESSIONAL DEVELOPMENT:

The Weed Director and Vegetation Maintenance Worker II will maintain chemical applicator certification 9A.

Departmental personnel will attend the Annual Weed Conference and Summer Training Workshop when budgetary funds are available and training agenda's of significant substance are published. Monthly district meetings will be attended when time permits.

Membership in the County Weed Directors Association of Kansas and a professional library will be maintained in the Weed Director's office.

Safety Policy, OSHA requirements and Material Safety Data Sheets of all chemicals used will be kept on file and available to all personnel and customers.

OUTREACH PROGRAMS:

Mass media assets will be used whenever the opportunity arises. During the Douglas County Fair departmental personnel may man an information booth during normal work hours. The weed director will be available to attend City and Township meetings and any public presentation opportunities.

Seed inspections will be conducted for all Co-Op's in the county upon request or complaints. There are no known custom harvesters registered in Douglas County but Custom Harvester Labels will be available in the Weed Department, free of charge.

Douglas County Noxious Weed Department is a participant in the project "Good Neighbor" which is a program created by the Kansas Department of Agriculture in supporting sensitive crop growers. It is a program established to identify, register and provide signage for "Sensitive Crop" growers within Douglas County.

NOXIOUS WEED CONTROL:

The noxious weeds currently present in Douglas County are: Musk Thistle; Canada Thistle; Field Bindweed; Johnson Grass; and Sericea Lespedeza.

The Noxious Weed Division will operate within the bounds of the Kansas Noxious Weed Law K.S.A. Article 13, Chapters 2-1314 thru 2-1333, and the approved Control Methods of the Kansas State Board of Agriculture. Right-of-way programs are attached at Appendixes A – D.

The Noxious Weed Division issues a General Notice to Control Noxious Weeds the first of April that is published in the official County newspaper.

Reminder postcards will be mailed to landowners of known and habitual infestations to announce opportune spray conditions and effective treatments.

Official Warning Notices and Legal Notices will be mailed to landowners and supervising agencies in non-compliance of the weed law based from visual inspections of routine patrolling and citizen complaints. A follow-up inspection/postcard will be mailed to all Official Warning notice recipients to confirm treatment results or identify further eradication needed.

Charges will be filed through the District Attorney's office on individuals who will not respond to written notice or refuse to comply with the weed law.

Approved herbicides will be sold to qualified individuals through the cost share program at a subsidized rate equal to 75% of the total cost incurred by the County in the purchasing, storing, and handling of chemical materials. Prices will be rounded up to the nearest dollar.

To ensure disciplined compliance with the Noxious Weed Law the only limitations on chemical sales will be:

No sale of Glyphosate till May 15th

Glyphosate - - 10 gallons per season

No sale of Tordon 22K from July 1st to September 1st

Chemical sales shall be suspended from December 1st through March 1st

The Weed Director may approve purchases in excess of the stated limitations after an inspection of reported infestations.

The weed department will maintain a working list of Points of Contact for the control of noxious weeds on township lands, state highways, and all cities within the County boundaries.

We certify that this is a correct copy of the Douglas County 2011 Noxious Weed Management Plan as required by K.S.A. 2-1317.

Jim Flory, Chairman, Board of Commissioners

Date

Nancy Thellman, Commissioner

Date

Mike Gaughan, Commissioner

Date

John Landon, County Noxious Weed Director

Date

APPENDIX A
RIGHT OF WAY PROGRAM
FOR
FIELD BINDWEED

OBJECTIVE: Control field bindweed with the least damage to desirable vegetation at a minimum cost. To achieve this objective, most of the treatment must be accomplished in the fall.

PRIORITIES: 1. Highly traveled visible areas.

METHOD: 1. Map infestations of noxious weeds.

2. Identify sensitive areas.

a. Ornamental planting

b. High water tables

c. Areas subject to high pedestrian traffic

d. Areas where drainage water moves off the property

FALL TREATMENT PROGRAM OCTOBER 1 – SOIL FREEZE UP

1. Treat areas with 8 – 12 oz of Tordon
2. Treat areas with 3 – 7oz of Milestone

SPRING TREATMENT PROGRAM JUNE 1 – JULY 1

1. Treat known infestations with 2,4-D and Tordon 22K

SUMMER TREATMENT PROGRAM JULY 1 – OCTOBER 1

1. Spot treat only if the field bindweed is not under stress, 2,4-D
2. Full spray with Tordon 22K after September 1st
3. Use Escort around grape vineyards and orchards, where you can't spray 2,4-D or Tordon 22K

APPENDIX B
RIGHT OF WAY PROGRAM
FOR
MUSK THISTLE

OBJECTIVE: Control musk thistle with the least damage to desirable vegetation at a minimum cost and prevent the production of viable seed. To achieve this objective, most of the treatment must be accomplished in the fall.

- PRIORITIES: 1. Highly traveled visible areas.
2. An area adjacent to pastures, vacant lots, or waste areas

- METHOD: 1. Map infestations of noxious weeds
2. Identify sensitive areas.
- a. Ornamental planting
 - b. High water tables
 - c. Areas subject to high pedestrian traffic
 - d. Areas where drainage water moves off the property
3. Identify areas where frequent mowing occurs

FALL TREATMENT PROGRAM OCTOBER 1 – SOIL FREEZE UP

1. Treat rural areas with 8 fl oz per acre of Tordon
2. Treat rural areas with 5 fl oz per acre of Milestone

SPRING TREATMENT PROGRAM MARCH 15 – JUNE 30

1. Treat known infestations not treated in the fall with 8 oz. Tordon or 1 to 2 qts. 2,4-D. After bolting use 10 fl oz Tordon 22K + 1 qt. 2,4-D-A.
2. When flowering starts use ½ oz of Escort to kill germination.
3. Check and treat all previously treated areas and spot treat or dig missed rosettes.
4. Precise spot treatment or preferably hand digging for musk thistle found in areas where Crown Vetch is growing.

APPENDIX B
RIGHT OF WAY PROGRAM
FOR
MUSK THISTLE

SUMMER TREATMENT PROGRAM JUNE 1 – OCTOBER 1

1. Frequent mowing in high maintenance areas.
2. Use Escort if flowering
3. Check and treat all previously treated areas and spot treat or dig missed rosettes.

APPENDIX C

RIGHT OF WAY PROGRAM FOR JOHNSON GRASS

OBJECTIVE: Control Johnson Grass with the least damage to desirable vegetation at a minimum cost and prevents the production of viable seed. To achieve this objective, most of the treatment must be accomplished in the **fall**.

PRIORITIES: 1. Highly traveled, visible areas

METHOD: 1. Map infestations of noxious weeds

2. Identify sensitive areas

a. Ornamental planting

b. High water tables

c. Areas subject to high pedestrian traffic

d. Areas where drainage water moves off the property

FALL TREATMENT PROGRAM OCTOBER 1 – SOIL FREEZE UP

1. Spot treat areas with Glyphosate (Roundup) or Plateau,

2. Treat around ornamentals with Glyphosate

SPRING/SUMMER TREATMENT PROGRAM JUNE 1 – OCTOBER 1

1. Spot treat only if the Johnson Grass is not under stress, with Glyphosate (Roundup) at ½ gal per acre or 2 oz per 1 gallon water.

2. Frequent mowing will control Johnson Grass. Mow in the early boot stage of growth.

APPENDIX D

RIGHT OF WAY PROGRAM FOR SERICEA LESPEDEZA

DESCRIPTION: Perennial, stems erect to 5 ft tall, appressed hairy only along the ridges on the stem, leaves with 3 leaflets, leaflets less than 1 inch long and less than ¼ inch wide, wedge-shaped (cuneate), flowers few (1-4) in the axils of the leaves from mid or late July to October, petals yellowish or tinged with purple, about ¼ inch long, fruit (pod) about 1/8 inch long, roundish with pointed ends in outline, flattened.

PREVENTION: Sericea Lespedeza spreads primarily by seeds. Persons planting mixtures of seeds for erosion control and for wildlife habitat should ensure Sericea Lespedeza is not included in the mix.

METHOD: Control of Sericea Lespedeza shall mean preventing production of viable seed.

FALL TREATMENT PROGRAM SEPTEMBER thru NOVEMBER

1. Spot spray with 2 pts. Remedy + 1 qt. 2,4-D
2. Or spot spray with ½ oz Escort
3. PastureGard 1 ½ pts
4. Mowing will help control.

SPRING TREATMENT PROGRAM

1. No treatment
2. Need to wait until all seed have sprouted and growing around May 15th starts

SUMMER TREATMENT PROGRAM JULY thru SEPTEMBER

1. Full spray areas with 2 pts. Remedy + 1 qt. 2,4-D
2. Or ½ oz Escort + 2,4-D
3. PastureGard 1 ½ pts
4. Identify:
 - a. Sensitive areas
 - b. High water tables
 - c. Areas where drainage water moves off the property

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KS

In the Matter of the Petition for
Attachment of Lands to Rural
Water District No. 4,
Douglas County, Kansas

PETITION FOR APPROVAL OF ATTACHMENT OF LANDS
TO RURAL WATER DISTRICT NO. 4, DOUGLAS COUNTY, KANSAS

TO: THE BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KANSAS

Petitioners, being landowners of Douglas County, Kansas, represent and state as follows:

1. That the undersigned Petitioners are all the owners of certain land within Douglas County and desire the same to be annexed and attached to Rural Water District No. 4; the boundaries of such land are defined by metes and bounds as follows:

*The Northeast Quarter of the Northwest Quarter
(NE 1/4, NW 1/4) of Section Thirteen (13),
Township Thirteen (13) South, Range Twenty (20)
East of the 6th Principal Meridian.*

2. That attached hereto is a verification of the enumeration of landowners taken from the tax rolls of Douglas County.
3. That the lands within such boundaries are without an adequate supply of water and can be economically served by the facilities of Rural Water District No. 4, Douglas County, Kansas.
4. That the attachment to Rural Water District No. 4, Douglas County, Kansas of the land contained within the boundaries of the described areas will be conducive to and will promote the public health, convenience, and welfare.
5. That some or all of the land to be attached is within the three-mile fringe area of a city and therefore a 3/4 majority of the Board of County Commissioners must approve the Petition.

WHEREFORE, Petitioners pray that the Board of County Commissioners of Douglas County, Kansas, fix a time and place within thirty (30) days from the date of filing of this

Example of Petition provided as a courtesy of RWD No. 4

Petition for a hearing of the same; that the County Clerk of Douglas County, Kansas, at least seven days before the hearing date, send written notice by first class mail of the time and place of such hearing together with a copy of this Petition, to each of the owners of land within the areas to be attached, to the office of the Board of Directors of Rural Water District No. 4, Douglas County, Kansas, and to the Chief Engineer, Division of Water Resources, State Board of Agriculture [to the City of ~~Lawrence, Baldwin City or Eudora~~, and to the Lawrence/Douglas County Planning Commission]. That the Board of County Commissioners, upon hearing, make appropriate findings and approve the annexation and attachment of such lands to Rural Water District No. 4, Douglas County, Kansas, and thereupon enter upon its records full minutes of such hearing, together with a declaration that henceforth the District shall include the described land in the District, all as provided in K.S.A. §82a-622 to §82a-624 inclusive [and KSA 19-270].

PETITIONERS

Ray Q. Coleman

VERIFICATION OF ENUMERATION

State of Kansas

County of Douglas

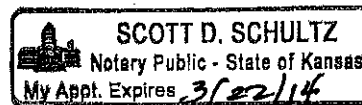
FAYE A. COLEMAN, being first duly sworn on oath, deposes and states that he is [one of the landowners of the above described land sought to be attached] ~~[an attorney representing the landowners/petitioners]~~, that an enumeration of the owners of land in the boundaries of the area to be annexed and attached to Rural Water District No. 4 has been taken from the tax rolls of the County, is attached hereto and is true and correct. This verification is provided pursuant to K.S.A. 82a-622.

Faye A. Coleman

Subscribed and sworn to before me this 24th day of January, 2011.

Scott D. Schultz
Notary Public

My Commission Expires: 3/22/14



BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KS

In the Matter of the Petition for
Attachment of Lands to Rural
Water District No. 4,
Douglas County, Kansas

REQUEST FOR PETITION FOR ATTACHMENT OF LANDS TO
RURAL WATER DISTRICT NO. 4

The following owners of land in areas currently located outside the boundaries of Rural Water District No. 4, Douglas County, Kansas, whose signatures appear below, finding that the supply of water to our land is inadequate; that our land can be economically served by the facilities of Rural Water District No. 4; and that the same will be conducive to and will promote the public health, convenience and welfare, do hereby request that a Petition be prepared, ~~signed on our behalf by~~ our Attorneys, and filed with the County Clerk of Douglas County, seeking the approval of attachment of lands to Rural Water District No. 4, by the Board of County Commissioners of Douglas County, Kansas.

NAME

ADDRESS

Faye A. Coleman
Sign Name

1328 E 2000 RD, EUDORA, KS 66025

FAYE A. COLEMAN
Print Name

Sign Name

Print Name

Sign Name

Print Name

Note: 82a-622 permits a Petition to be signed "on behalf of" landowners, when the Petition is accompanied by a request for petitioning signed by at least 50% of the owners of land within the area. This form could be used for that purpose.



Douglas County Kansas Access

LAND RECORDS APPLICATION

This application accesses the web-based Real Estate and CAMA systems. To view the different CAMA and Real Estate views, please select an option from the 'Select View' menu on the top-right of your screen. This information is assumed valid as of: 1/19/2011.

REAL ESTATE VIEW

[New Search](#) | [Modify Search](#) | [Search Results](#) | [Printer-friendly Version](#)



- Select Year -

- Select View -

PROPERTY INFORMATION			
Year: 2010	PIN Number: 023-106-13-0-00-00-003.00-0	Plate Number: 200093A	
Owner 1: COLEMAN FAYE A			
Owner 2: <no record>			
In-Care-Of: <no record>			
Property Address: , EUDORA TWP, KS			
Mailing Address: 1328 E 2000 RD, EUDORA, KS 66025			
Delinquent Tax: No	Tax Unit: 619	School: USD 491	Loan Number:
Sec-Twp-Rng: 13-13-20	Book: 1051	Page: 3491	Deed: 01/01/2010 *

(*click on the above deed date to link to the Deed system)

VALUE INFORMATION						
Class	Appraised			Assessed		
	Land	Improvements	Total*	Land	Improvements	Total
AR	\$2,390	\$0	\$2,390	\$717	\$0	\$717

TAX INFORMATION					
Tax: \$93.88	Special Tax: \$0.00	Total Tax: \$93.88	Taxes Paid: \$93.88	Mill Levy: 130.9230	

TAX PAYMENT INFORMATION				
Year	Payment Date	Payment Type	Payment Amount	
2010	12/13/2010	PAYMENT	\$93.88	

DESCRIPTION
13-13-20 NE/4 NW/4 LESS R/W 38.4A(C)

LEGAL INFORMATIOND
40A 13-13-20 NE 1/4 NW 1/4 WW35

GUARANTEE LAND TITLE OF LEAVENWORTH, INC.

400 DELAWARE, LEAVENWORTH, KS 672 0200

2071

CORPORATION DTD GENERAL WARRANTY DISTINANCY

THIS DEED MADE THIS 18th day of March 1987 between MUTUAL SAVINGS ASSOCIATION

corporation duly organized and existing under the laws of the State of KANSAS and having its principal office at 415 A. Channing, Leavenworth, Kansas 66048

of DISTRICT of the State of KANSAS do hereby certify that the above described premises with the rights and appurtenances thereunto in anywise appertaining

WITNESSETH that the above described premises are the property of

1000,000 (one million) dollars and other cash & valuable consideration the receipt of which is hereby acknowledged. The first party hereby conveys and warrants unto said second party with the right of survivorship and in fee simple and undivided interest all the right and interest in and to the real estate situated in the County of LEAVENWORTH State of KANSAS

Notary Public seal for Mary F. Caenen, Notary Public, Leavenworth, Kansas, My Appointment Expires July 30, 1987. Includes handwritten signature and date.

The Northwest Quarter of the Northwest Quarter 138E 174, 18W 1741 of Section Thirteen (13), Township Thirteen (13) South, Range Twenty (20) East of the 6th Principal Meridian.

(SUBJECT TO RESTRICTIONS, RESERVATIONS, EASEMENTS OR BURDENS, IF ANY)

TO HAVE AND TO HOLD THE SAME, together with all and singular the tenements, hereditaments and appurtenances thereto in anywise appertaining, forever, as joint tenants, the survivor to take the whole estate

And said party for itself, its successors and assigns, does hereby covenant, promise and agree to and with said second parties that at the delivery of these presents it is lawfully seized in its own right of an absolute and indefeasible estate of inheritance, in fee simple, or and in all and singular the above-granted and described real estate, with the appurtenances, that the same are free, clear, discharged and unincumbered of and from all former and other grants, titles, charges, estates judgments, taxes, assessments and incumbrances, of what nature or kind soever, except

and that it will warrant and forever defend the same unto said second parties, as joint tenants with the right of survivorship and not as tenants in common, against said first party, its successors and assigns, and all and every person or persons whomsoever lawfully claiming or to claim the same.

IN WITNESS WHEREOF, said first party has caused this deed to be signed on its behalf by its President, thereunto duly authorized so to do and has caused its corporate seal to be hereunto affixed on the day and year first above written.



MUTUAL SAVINGS ASSOCIATION By Donald E. Biggs DONALD E. BIGGS President.

STATE OF KANSAS LEAVENWORTH COUNTY, ss.

BE IT REMEMBERED, That on this 18th day of March 19 87 before me, the undersigned, a Notary Public in and for the County and State aforesaid, came Donald E. Biggs President of Mutual Savings Association

a corporation duly organized, incorporated and existing under and by virtue of the laws of KANSAS, who is personally known to me to be such officer, and who is personally known to me to be the same person who executed, as such officer, the foregoing deed on behalf of said corporation, and such person duly acknowledged the execution of the same to be the act and deed of said corporation.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my official Seal the day and year last above mentioned.

(SEAL)

MARY F. CAENEN Notary Public, Term Expires July 30, 19 87, My Appointment Expires 7-30-87

Kansas Department of Health and Environment
Office of Vital Statistics
CERTIFICATE OF DEATH

115-2009-03331

State File Number

1. Decedent's Legal Name (First, Middle, Last) ROBERT LEE COLEMAN		2. Sex MALE	3. Date Of Death (Month, Day, Year) 02/17/2009	4. Social Security Number [REDACTED]	5. Date Filed By State Registrar: 03/02/2009
6a. Date Of Birth (Month, Day, Year) 02/17/1936	6b. Age 73 YEAR(S)	7. Place Of Birth (City And State Or Foreign Country) PERRY, KANSAS		8. Decedent Ever In U.S. Armed Forces NO	
9a. Place Of Death INPATIENT		9b. Facility Name (If Not Institution, Street And Number) LAWRENCE MEMORIAL HOSPITAL		9c. City Or Town Of Death LAWRENCE	9d. Zip Code 66044
9e. County Of Death DOUGLAS	10. Marital Status MARRIED	11. Surviving Spouse (If Wife, Name Before First Marriage) FAYE A STEWART		12a. Residence State or Foreign Country KANSAS	
12b. County or Province DOUGLAS	12c. City Or Town EUDORA	12d. Street Address 1328 E 2000 RD		12e. Zip Code 66025	12f. Inside City Limits NO
13. Decedent's Ancestry AMERICAN		14. Decedent's Race WHITE			
15. Decedent's Hispanic Origin NOT SPANISH, HISPANIC, LATINO					
16. Decedent's Education HIGH SCHOOL GRADUATE OR GED COMPLETED		17. Decedent's Occupation FIREFIGHTER		18. Decedent's Industry MUNICIPALITY	
19. Father's Name (First, Middle, Last) MAURICE COLEMAN			20. Mother's Name Prior To First Marriage (First, Middle, Last) [REDACTED]		
21a. Informant's Name (First, Middle, Last) FAYE A COLEMAN		21b. Mailing Address (Street, Number, City, State, And Zip Code) 1328 E 2000 RD, EUDORA, KANSAS, 66025		21c. Relationship To Decedent WIFE	
22. Method Of Disposition CREMATION		23a. Place Of Disposition RUMSEY-YOST CREMATORY		23b. Location LAWRENCE, KANSAS	
24. Funeral Service Licensee And License Number /s/ BARTON J YOST - 2377			25. Name Of Embalmer And License Number NOT EMBALMED - 9999		
26. Name And Address Of Firm RUMSEY-YOST FUNERAL HOME AND CREMATORY, 601 INDIANA PO BOX 1260, LAWRENCE, KANSAS, 66044					
27. Cause Of Death <i>Part I. Events (diseases, injuries, or complications) that directly caused the death.</i> IMMEDIATE CAUSE (Final Disease Or Condition Resulting In Death) a. SEPTIC SHOCK Due To (Or As A Consequence Of): b. GASTRIC AND DUODENAL INFARCTION Due To (Or As A Consequence Of): c. _____ Due To (Or As A Consequence Of): d. _____ Due To (Or As A Consequence Of): LISTED LAST <i>Part II. Other Significant Conditions Contributing To Death But Not Resulting In The Underlying Cause Given In Part I.</i> AAA REPAIR 2 YEARS PRIOR 4/07					Approximate Interval: Onset To Death DAYS - 3 3 DAYS
28a. Autopsy YES		28b. Autopsy Findings Available To Complete The Cause Of Death YES		28c. Coroner Contacted YES	
29. Did Tobacco Use Contribute To Death? PROBABLY		30. If Female: _____		31. Manner Of Death NATURAL	
32a. Date Of Injury (Month, Day, Year) _____	32b. Time Of Injury _____	32c. Injury At Work _____	32d. How Injury Occurred _____		
32e. Place Of Injury _____		32f. Location (Street And Number Or Rural Route, City Or Town, State, And Zip Code) _____			
33a. Date Pronounced Dead (Month, Day, Year) 02/17/2009	33b. Time Pronounced Dead 5:50 PM	33c. Actual Or Presumed Time Of Death 5:50 PM	33d. Name Of Person Pronouncing Death VANCE R BURNS MD		33e. License No. _____
34a. Pronouncing and Certifying Physician /s/ VANCE BURNS - MD		34b. License No. 429900	34c. Date Certified (Month, Day, Year) _____	34d. Address And Zip Code Of Person Completing Cause Of Death 325 MAINE ST, LAWRENCE, KANSAS, 66047	

VS231A - Rev. 06/18/2004

Death 3/2/2009 V220021807 02 COLEMAN 200904003331 20c @@ Courier @@



This is a true and correct copy of the official record on file in the Office of Vital Statistics, Topeka, Kansas, certified on the date stamped below.

2009 MAR -2 PM 0:40

Elizabeth W. Saadi

Elizabeth W. Saadi, Ph.D.
Acting State Registrar
Office of Vital Statistics
Department of Health & Environment

A04406398

It is in violation of KSA 65-2422d(g) to "prepare or issue any certificate which purports to be an original, certified copy or copy of a certificate of birth, death or fetal death, except as authorized in this act or rules and regulations adopted under this act."

CERTIFIED COPIES WILL BE PRODUCED ON MULTI-COLOR SECURITY PAPER.



Douglas County Register of Deeds
Book: 1051 Page: 3491

Receipt #: 397311
Pages Recorded: 2
Cashier Initials: rec

Recording Fee: \$12.00
Authorized By: *Lay Penell*

Date Recorded: 7/7/2009 11:39:07 AM



K-10 Ramp

K-10

K-10

SCHAANK LARRY C TRUSTEES

TWIN OAKS GOLF COMPLEX INC

SPRAY CARL TRUSTEE

COLEMAN ROBERT

S11-T13S-R20E

S12-T13S-R20E

SPRAY MIRIAM L TRUSTEE OF

ERNST PHILIP R

BURCHETT DENNIS L

HOUGHTON JAMES S CO-TRUSTEES

SMITH WILLIAM R JR

SPRAY MIRIAM L TRUSTEE OF

BURCHETT DENNIS L

WAK N DUJ LLC

ALLIANCE RADIOLOGY PC

COLEMAN ROBERT L

WEEKS WILLIAM V

WAK N DUJ LLC

SMITH WILLIAM R JR

COOK AMY L

SELVAN KANDAYA

THOMAS REBECCA

E 1900 Road

N 1275 Road

E 1950 Road

THOMAS SARAH B

NEADERHISER CHARLENE L TRUSTEES

DICKERSON JOHN L

MOPEK HEATHER

KREUTZIGER ROSEMARIE

COOVERT CHRISTOPHER A MURDOCH MURRAY K

MORRISON DAVID C TRUSTEES

TIGNER JOE

S13-T13S-R20E

KEENE FRED

S14-T13S-R20E

DULANEY DONALD W

WALLACE ROBERT B JR

MORRISON DAVID C

N 1250 Road

2" 301

MORRISON DAVID C

VANLERBERG ROBERT J

HIGGINS RICHARD W

SELVAN KANDAYA

SOLBERG OLIVER M TRUSTEE

WARREN ANDREA J TRUSTEES

GAEDDERT WILLIAM R

TYLER NORMAN L

MORRISON DAVID C TRUSTEES

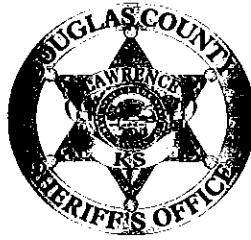
SCHWATKEN RODNEY E TRUSTEE

FARMER DOROTHY L

STEFFEN SHIRLEY

SOLBERG OLIVER M TRUSTEE

OFFICE OF



THE SHERIFF

Steve Hornberger, Undersheriff
111 E 11th St – Operations
Lawrence, KS 66044
(785) 841-0007, fax (785) 841-5168

Ken Massey, Undersheriff
3601 E 25th St – Corrections
Lawrence, KS 66046
(785) 830-1000, fax (785) 830-1085

KENNETH M. MCGOVERN
Sheriff

MEMORANDUM

To: The Board of County Commissioners
County Administrator Craig Weinaug

From: Sheriff Kenneth M. McGovern *KM*

Date: January 20, 2011

Subject: Consider Recommendation of Vehicle Purchase

The Douglas County Sheriff's Office is requesting authorization to purchase two 2011 Ford Fusions. Grant funds will be used to purchase the vehicles. The vehicles will be utilized by Reentry Case Managers

The Sheriff's Office has obtained two bids from automobile dealers for these vehicles. Shawnee Mission Ford, who participates in the regional cooperative bidding process, submitted a bid of \$17,202.00 per vehicle. Laird Noller Ford, a local dealer located in Douglas County, submitted a bid of \$17,202.00. Laird Noller's bid is equal to the bid of Shawnee Mission Ford.

Given today's challenging economic climate and the difficulties facing many local businesses, the Sheriff's Office would like to purchase this vehicle from Laird Noller Ford, a local, Douglas County business. The Sheriff's Office believes it is important to support local business when the opportunity presents itself.

OFFICE OF



THE SHERIFF

Steve Hornberger, Undersheriff
111 E 11th St – Operations
Lawrence, KS 66044
(785) 841-0007, fax (785) 841-5168

Ken Massey, Undersheriff
3601 E 25th St – Corrections
Lawrence, KS 66046
(785) 830-1000, fax (785) 830-1085

KENNETH M. MCGOVERN
Sheriff

MEMORANDUM

To: The Board of County Commissioners
County Administrator Craig Weinaug

From: Sheriff Kenneth M. McGovern *by SMH*

Date: February 4, 2011

Subject: Consider Recommendation of Vehicle Purchase

The Douglas County Sheriff's Office is requesting authorization to purchase two 2011 Chevrolet Tahoes, three 2011 Ford Crown Victoria Police Interceptors, two 2011 Ford Fusions, and one 2011 Ford F-150. This purchase would total \$186,949 and is necessary to ensure the continued reliable operation of our vehicles. The purchase of seven vehicles has been previously approved by the Board of County Commissioners. However, the funding is currently available in the 2011 Sheriff's Office budget to replace eight.

The two Chevrolet Tahoes would replace two Ford Crown Victoria Police Interceptors currently in operation. Given the increased severity of our winters recently, our ability to effectively provide services to the citizens of Douglas County has been hampered during times of snow. The Tahoes would also allow personnel to more quickly access remote and minimum maintenance areas of the county when necessary. These vehicles would provide additional storage space necessary for personnel to carry needed additional equipment that they are currently unable to carry. This purchase would be made with Don Hattan Chevrolet in Wichita, KS under the current state contract and cost \$56,888. This price is currently less than the MACPP contract award to Shawnee Mission Ford for the Ford Expedition.

The three Crown Victorias would replace three other Crown Victorias with high mileage that currently in service. The two Fusions would replace two later model Crown Victorias with high mileage that are currently in service. The Ford F-150 would replace another F-150 that is utilized for Clinton Lake patrol purposes. These purchases would be made with Shawnee Mission Ford, the MACPP contract award winner for each class of these vehicles, and would total \$130,061.

I recommend that the BOCC authorize the Sheriff to complete the purchase of these vehicles. Attached, you will find copies of the MACCP and state contract bids submitted by both dealers. I will be available to answer any questions you may have.

Attachments

DOUGLAS COUNTY, KANSAS
PURCHASE ORDER NO.

Vendor Name/Address:

Shawnee Mission Ford
11501 W. Shawnee Mission Pkwy.
Shawnee, KS 66203
Attn: Jay Cooper

Deliver To:

Douglas County Sheriff's Office
111 E. 11th Street
Lawrence, KS 66044
Attn: Lt. Gary Bunting

Bill To:

Douglas County Sheriff's Office
111 E. 11th Street
Lawrence, KS 66044
Attn: Kim Hertach

Contact: Lt. Gary Bunting (785-865-6640)

Date: 02-05-2011

FUND	DEPT	ACCT	QTY	DESCRIPTION	UNIT LIST PRICE	UNIT DISCOUNT PRICE	TOTAL PRICE
				Comply w/ MACPP/MARC Specifications and Contract Terms		\$ -	\$ -
100	13000	82000	2	2011 Ford Fusion		\$ 17,202.00	\$ 34,404.00
100	13000	82000	2	Heated mirrors		\$ 35.00	\$ 70.00
100	13000	82000	2	3 identical keys per vehicle		\$ 130.00	\$ 260.00
100	13000	82000	1	CD service manual		\$ 200.00	\$ 200.00
				Vehicle 1 - Exterior color: Black tuxedo, Interior color: Stone; Vehicle 2 - Exterior color: Sterling silver, Interior color: Stone		\$ -	\$ -
				Warranty: 3 Years/36,000 Miles Bumper-Bumper, 5 Years/60,000 Powertrain		\$ -	\$ -
				TOTAL:			\$ 34,934.00

Approved By: Kenneth McGovern by smj
Kenneth McGovern, Sheriff

Date: 2-4-2011

DOUGLAS COUNTY, KANSAS
PURCHASE ORDER NO.

Vendor Name/Address:

Shawnee Mission Ford Inc.
11501 Shawnee Mission Parkway
Shawnee, KS 66203-3359
Attn: Jay Cooper

Deliver To:

Douglas County Sheriff's Office
111 E. 11th Street
Lawrence, KS 66044
Attn: Lt. Gary Bunting

Bill To:

Douglas County Sheriff's Office
Attn: Kim Hertach
111 E. 11th Street
Lawrence, KS 66044

Contact: Lt. Gary Bunting (785-865-6640)

Date: 02-05-2011

FUND	DEPT	ACCT	QTY	DESCRIPTION	UNIT LIST PRICE	UNIT DISCOUNT PRICE	TOTAL PRICE
				Comply w/ MACPP/MARC Specifications and Contract Terms			
100	13000	82000	1	2011 Ford F-150		\$ 15,650.00	\$ 15,650.00
100	13000	82000	1	Extended cab		\$ 3,000.00	\$ 3,000.00
100	13000	82000	1	Cruise control		\$ 225.00	\$ 225.00
100	13000	82000	1	Four wheel drive		\$ 3,055.00	\$ 3,055.00
100	13000	82000	1	Power locks		\$ 1,150.00	\$ 1,150.00
100	13000	82000	1	3 identical keys per vehicle		\$ 30.00	\$ 30.00
100	13000	82000	1	CD service manual		\$ 200.00	\$ 200.00
100	13000	82000	1	Positive traction rear axle		\$ 300.00	\$ 300.00
100	13000	82000	1	Running boards both sides		\$ 750.00	\$ 750.00
100	13000	82000	1	Cloth bucket front seats		\$ 300.00	\$ 300.00
100	13000	82000	1	All terrain tires LT245/75RX17		\$ 300.00	\$ 300.00
100	13000	82000	1	Trailer tow package		\$ 375.00	\$ 375.00
100	13000	82000	1	Power windows		\$ 1,150.00	\$ 1,150.00
				Exterior color: Sterling gray, Interior color: Steel gray		\$ -	\$ -
				Warranty: 3 Years/36,000 Miles Bumper-Bumper, 5 Years/60,000 Powertrain		\$ -	\$ -
				TOTAL:			\$ 26,485.00

Approved By: Kenneth McGovern
Kenneth McGovern, Sheriff

Date: 2-4-2011

DOUGLAS COUNTY, KANSAS
PURCHASE ORDER NO.

Vendor Name/Address:

Shawnee Mission Ford Inc.
11501 Shawnee Mission Parkway
Shawnee, KS 66203-3359
Attn: Jay Cooper

Deliver To:

Douglas County Sheriff's Office
111 E. 11th Street
Lawrence, KS 66044
Attn: Lt. Gary Bunting

Bill To:

Douglas County Sheriff's Office
Attn: Kim Hertach
111 E. 11th Street
Lawrence, KS 66044

Contact: Lt. Gary Bunting (785-865-6640)

Date: 02-05-2011

FUND	DEPT	ACCT	QTY	DESCRIPTION	UNIT LIST PRICE	UNIT DISCOUNT PRICE	TOTAL PRICE
				Comply w/ MACPP/MARC Specifications and Contract Terms			
100	13000	82000	3	2011 Ford Crown Victoria Police Interceptor		\$ 21,874.00	\$ 65,622.00
100	13000	82000	3	Floor covering - HD vinyl front and rear		\$ (80.00)	\$ (240.00)
100	13000	82000	3	Handles - inside rear door inoperative		\$ 25.00	\$ 75.00
100	13000	82000	3	Handles - inside rear window inoperative		\$ 25.00	\$ 75.00
100	13000	82000	3	Keys - vehicle keyed alike (code 1284X)		\$ 50.00	\$ 150.00
100	13000	82000	3	Mirrors - heated		\$ 35.00	\$ 105.00
100	13000	82000	3	Rear deck warning light		\$ 250.00	\$ 750.00
100	13000	82000	3	Police pig tails		\$ 25.00	\$ 75.00
100	13000	82000	3	Seat - bucket with power driver's seat		\$ 360.00	\$ 1,080.00
100	13000	82000	3	Seat - front cloth bucket seats, rear vinyl bench		\$ 65.00	\$ 195.00
100	13000	82000	3	Trunk opener moved to the driver's door		\$ 60.00	\$ 180.00
100	13000	82000	3	Electronic traction control		\$ 125.00	\$ 375.00
100	13000	82000	1	Service manual (CD)		\$ 200.00	\$ 200.00
				Exterior Color: Medium Titanium, Interior Color: Dark Charcoal		\$ -	\$ -
				Warranty: 3 Years/36,000 Miles Bumper-Bumper, 5 Years/60,000 Powertrain		\$ -	\$ -
				TOTAL:			\$ 68,642.00

Approved By: Kenneth McGovern by SMH
Kenneth McGovern, Sheriff

Date: 2-4-2011

**DOUGLAS COUNTY, KANSAS
PURCHASE ORDER NO.**

Vendor Name/Address:

Don Hattan Chevrolet Inc. and GMAC
P.O. Box 4659
Wichita, KS 67204-0659
Attn: Kenny Sweet

Deliver To:

Douglas County Sheriff's Office
111 E. 11th Street
Lawrence, KS 66044
Attn: Lt. Gary Bunting

STATE / AREA CONTRACT #: 35128

Contact: Lt. Gary Bunting (785-865-6640)
Date: 02-05-2011

Bill To:

Douglas County Sheriff's Office
111 E. 11th Street
Lawrence, KS 66044
Attn: Kim Hertach

FUND	DEPT	ACCT	QTY	DESCRIPTION	UNIT LIST PRICE	UNIT DISCOUNT PRICE	TOTAL PRICE
				Comply w/ state contract specifications and contract terms		\$ -	\$ -
100	13000	82000	2	2011 Chevrolet Tahoe base vehicle with specified standard equipment		\$ 24,190.00	\$ 48,380.00
100	13000	82000	2	Delete daytime running lights		\$ 1.00	\$ 2.00
100	13000	82000	2	Posi-traction 3.08 ratio differential		\$ 253.00	\$ 506.00
100	13000	82000	2	Minimum of three keys per vehicle		\$ 25.00	\$ 50.00
100	13000	82000	2	Front license plate bracket		\$ -	\$ -
100	13000	82000	2	OEM mud guards, black, heavy duty installed on all four wheel wells		\$ 97.00	\$ 194.00
100	13000	82000	2	Factory installed spotlight, black driver's side		\$ 394.00	\$ 788.00
100	13000	82000	2	4 Wheel Drive		\$ 3,244.00	\$ 6,488.00
100	13000	82000	2	Delivery: Wichita to Lawrence, 160 miles at \$1.50 per mile		\$ 240.00	\$ 480.00
				Exterior color: Taupe gray metallic, interior color: Ebony cloth		\$ -	\$ -
				Warranty: 3 Years/36,000 Miles Bumper-Bumper, 5 Years/100,000 Powertrain		\$ -	\$ -
				TOTAL:			\$ 56,888.00

Approved By: Ken McGovern
Ken McGovern, Sheriff

Date: 2-4-2011

DOUGLAS COUNTY, KANSAS

AUDITOR COMMUNICATIONS

DECEMBER 31, 2009



RubinBrown LLP
Certified Public Accountants
& Business Consultants

10975 Grandview Drive
Suite 600
Overland Park, KS 66210

T 913.491.4144
F 913.491.6821

W rubinbrown.com
E info@rubinbrown.com

Board of County Commissioners
Douglas County, Kansas

We have audited the basic financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Douglas County, Kansas (the County) as of and for the year ended December 31, 2009, and have issued our report thereon dated January 20, 2011. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated December 16, 2009, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with our assistance are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of responsibility for the accuracy of the financial statements.

Other Information In Documents Containing Audited Financial Statements

To our knowledge, the 2009 audited financial statements are not included within any other document.

Planned Scope And Timing Of The Audit

We performed the audit according to the planned scope and timing previously communicated to you during the week of January 11, 2010 in our meetings regarding the nature, timing and extent of our audit procedures.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2009. We noted no transactions entered into by the County during the year for which there was a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the consolidated financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of depreciable lives of capital assets is based on the estimated useful lives of each class of asset. We evaluated the key factors and assumptions used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of other post employment benefits is based on a projection of future health care costs for eligible retirees. We evaluated the key factors and assumptions used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of claims liability is based on known claim information and historical trends. We evaluated the key factors and assumptions used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the uncollectible percentage of property taxes is based on historical collection trends. We evaluated the key factors and assumptions used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures to the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statements users. The most sensitive disclosures affecting the financial statements are:

- Note 4 – Long-term Obligations
- Note 6 – Risk Management
- Note 8 – Pension and Other Benefits
- Note 9 – Other Post Employment Benefits
- Note 11 – Prior Period Adjustments

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, communicate them to the appropriate level of management, and request their correction. Management has corrected all audit adjustments considered to be material, either individually or in the aggregate, which collectively increased assets by \$41,707,750, liabilities by \$38,017,263, fund balance/net assets by \$3,700,799, revenues by \$3,286,152 and expenses by \$3,296,464. In addition, we accumulated uncorrected misstatements (including the current year effect of prior periods' uncorrected misstatements), which in the aggregate decreased net assets by \$49,900 that management has determined are not material, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the attached management representation letter dated January 20, 2011.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to an entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of County Commissioners and management of the County and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

RubinBrown LLP

January 20, 2011

Client:	223850000 - Douglas County			
Period Ending:	12/31/2009			
Workpaper:	3010 - Adjusting Journal Entries Report			
Account:	Description			
Account	Description	W/P Ref	Debit	Credit

Adjusting Journal Entries JE # 1		6001		
To record prior year receivables and interfund payables in the current year. (To Roll Equity)				
100-00000-11500	General Due from Funds		95,040	
100-00000-11600	Notes Receivable		40,920	
790-00000-31000	FUND BALANCE		95,040	
100-00000-21200	General Due to Funds			12,677
100-00000-31000	FUND BALANCE			123,283
790-00000-11201	CHECKING ACCT - VALLEYVIEW BUILDING			95,040
Total			231,000	231,000

Adjusting Journal Entries JE # 2		6001		
To record prior year receivable balances in the current year. (To Roll Equity)				
236-00000-21200	Due to Other Fund		176,690	
236-00000-31000	FUND BALANCE			176,690
Total			176,690	176,690

Adjusting Journal Entries JE # 3		6001		
To record prior year receivables and payables for the Grant Programs Fund in the current year. (To Roll Equity)				
793-00000-11500	General Due from Fund		12,676	
793-00000-31000	FUND BALANCE		164,014	
793-00000-21200	Grants Due to Other Funds			176,690
Total			176,690	176,690

Adjusting Journal Entries JE # 4		4230		
To record the current year sales tax receivable balance.				
100-00000-19000	Taxes Receivable		420,922	
100-00000-11201	CHECKING ACCT - GENERAL			420,922
Total			420,922	420,922

Adjusting Journal Entries JE # 9		5203	
To record payroll accrual as of the current yearend.			
100-00000-11201	CHECKING ACCT - GENERAL	246,527	
201-00000-11201	CHECKING ACCT - ROAD & BRIDGE	41,731	
236-00000-11201	CHECKING ACCT - YOUTH SERVICES	21,992	
237-00000-11201	CHECKING ACCT - YOUTH SVC GRANT	4,395	
771-00000-11201	CHECKING ACCT-MV OPERATING FUND	8,476	
787-00000-11201	CHECKING ACCT - COMMUNITY CORRECTION	6,359	
793-00000-11201	CHECKING ACCT - GRANTS	2,528	
794-00000-11201	CHECKING ACCT - DONATIONS	64	
100-00000-22000	Accrued PR		246,527
201-00000-22000	Accrued Payroll		41,731
236-00000-22000	Accrued PR		21,992
237-00000-22000	Accrued PR		4,395
771-00000-22000	Accrued PR		8,476
787-00000-22000	Accrued PR		6,359
793-00000-22000	Accrued PR		2,528
794-00000-21100	VOUCHERS PAYABLE		64
Total		332,072	332,072

Adjusting Journal Entries JE # 10		3010	
To correctly record personal property tax receivables as cash within the agency funds (based on balances disclosed within AJE 6)			
704-00000-11202	SP AUTO CASH L/S - CASH ACCOUNT	187	
705-00000-11202	TAX CASH L/S - CASH ACCOUNT	275	
708-00000-11202	COMP & LOCAL SALE TAX - CASH ACCOUNT	3,925	
709-00000-11202	ISOLATED & LOCAL SALES TAX-CASH ACCOUNT	1,703	
731-00000-11202	RE PARTIAL PAYMENT - CASH ACCT	3,552	
735-00000-11202	PRIOR YEAR PERSONAL - CASH ACCT	58	
765-00000-11203	AD VALOREM TAX - CASH ACCOUNT	287,697	
766-00000-11203	REDEMPTION CONTROL - CASH ACCOUNT	84,808	
768-00000-11203	AUTO FUND - CASH ACCOUNT	6,087	
769-00000-11203	MOTOR VEHICLE PP TAX - CASH ACCOUNT	13,038	
770-00000-11201	CHECKING ACCT - PROS TRAINING ASSTNC	666	
773-00000-11203	RECREATIONAL VEHICLE PP TAX - CASH ACCT	152	
775-00000-11203	BIG TRUCK TAX - CASH ACCOUNT	121	
778-00000-11201	CHECKING ACCT - DA BAD CHECK ADMIN COST	40	
791-00000-11201	CHECKING ACCT - EMPLOYEE ACTIVITIES	216	

705-00000-11300	Accounts Receivable		187
705-00000-11300	Accounts Receivable		275
708-00000-11300	Accounts Receivable		3,925
709-00000-11300	Accounts Receivable		1,703
731-00000-11300	Accounts Receivable		3,552
735-00000-11300	Accounts Receivable		58
765-00000-11300	Accounts Receivable		287,697
766-00000-11300	Accounts Receivable		84,808
768-00000-11300	Accounts Receivable		6,087
769-00000-11300	Accounts Receivable		13,038
770-00000-11300	PTAF Accounts Receivable		666
773-00000-11300	Accounts Receivable		152
775-00000-11300	Accounts Receivable		121
778-00000-11300	Accounts Receivable		40
791-00000-11300	Accounts Receivable		216
Total		<u>402,525</u>	<u>402,525</u>

Adjusting Journal Entries JE # 11
To record client fees to cash related to other transactions provided by client

100-00000-11201	CHECKING ACCT - GENERAL	1,765	
100-00000-48101	INTEREST EARNED ON DDA/SAV	1,731	
768-00000-11203	AUTO FUND - CASH ACCOUNT	143	
769-00000-11203	MOTOR VEHICLE PP TAX - CASH ACCOUNT	333	
100-00000-11201	CHECKING ACCT - GENERAL		1,731
100-21010-61905	BANK FEES & CHARGES		1,765
768-00000-45200	MOTOR VEHICLE FEES		143
769-00000-40150	MOTOR VEHICLE TAXES		333
Total		<u>3,972</u>	<u>3,972</u>

Adjusting Journal Entries JE # 12
To correct transfers schedule for those transfers that were coded to an account other than transfers

100-00000-49000	MISCELLANEOUS REVENUES	202	
218-21000-59001	OASDI	11,977	
218-21000-59002	HEALTH INSURANCE	14,543	
226-00000-62030	Transfer Out	114,514	
100-20060-91225	TRANSFER TO SALES TAX FUND		202
218-00000-49115	TRANSFER FROM GENERAL/SALES TX		11,977
218-00000-49115	TRANSFER FROM GENERAL/SALES TX		14,543
226-00000-49000	MISCELLANEOUS REVENUES		114,514
Total		<u>141,236</u>	<u>141,236</u>

1202

Adjusting Journal Entries JE # 13

To fix rounding in fund balance

222-00000-31000	FUND BALANCE	1	
451-00000-48100	INTEREST	1	
503-00000-31000	FUND BALANCE	1	
222-00000-40100	AD VALOREM TAXES		1
451-00000-31000	FUND BALANCE		1
503-00000-48100	INTEREST		1
Total		<u>3</u>	<u>3</u>

Adjusting Journal Entries JE # 14

To properly record the issuance of the 2009 bonds for reporting purposes

PF 1-7

450-21000-61100	PROFESSIONAL SERVICES	2,394,547	
450-21000-99999	Issuance Costs	50,453	
450-00000-49410	BOND & TEMP NOTE DEPOSITS		2,445,000
Total		<u>2,445,000</u>	<u>2,445,000</u>

Adjusting Journal Entries JE # 15

To eliminate old Due to/ froms that have rolled over since 2007, these will be cleared out through cash

100-00000-11201	CHECKING ACCT - GENERAL	82,374	
100-00000-21200	General Due to Funds	12,666	
793-00000-11201	CHECKING ACCT - GRANTS	12,676	
100-00000-11500	General Due from Funds		95,040
793-00000-11500	General Due from Fund		12,676
Total		<u>107,716</u>	<u>107,716</u>

Adjusting Journal Entries JE # 16

To eliminate transfers between funds that are now grouped together for external reporting purposes, client does not need to post

218-00000-11201	CHECKING ACCT - EMPLOYEE BENEFITS	75,000	
230-00000-49123	TRANSFER FROM EMPLOYEE BENEFIT	75,000	
218-21000-91230	TRANSFER TO RISK MANAGEMENT		75,000
230-00000-11201	CHECKING ACCT - RISK MGMT RESERVE		75,000
Total		<u>150,000</u>	<u>150,000</u>

Adjusting Journal Entries JE # 17		5103	
To record AP and Expense improperly excluded at yearend - Found during search			
100-21130-60540	RISK MANAGEMENT INSURANCE	2,000	
218-21000-59001	OASDI	2,909	
218-21000-59003	KPERS	1,296	
218-21000-59005	UNEMPLOYMENT INSURANCE	378	
218-21000-59007	KP&F	26,884	
218-21000-59008	EMS HEALTH INSURANCE	24,059	
218-21000-99214	EMS REIMBURSEMENTS	4,011	
100-00000-21100	VOUCHERS PAYABLE		2,000
218-00000-20000	Accrued KPERS Liability		1,296
218-00000-21100	VOUCHERS PAYABLE		58,241
Total		<u><u>61,537</u></u>	<u><u>61,537</u></u>

Adjusting Journal Entries JE # 18		4101.1	
To adjust cash in agency funds to actual for off ledger bank accounts			
778-00000-11201	CHECKING ACCT - DA BAD CHECK ADMIN COST	69,579	
778-00000-21100	VOUCHERS PAYABLE		69,579
Total		<u><u>69,579</u></u>	<u><u>69,579</u></u>

Adjusting Journal Entries JE # 19		5500	
To record Prior Period Adjustment for FY health claims activity and to record CY activity based on information from the third party providers and County deposit reports			
218-99999-11201	Checking acct - Employee Benefits Reserve	4,415,786	
218-99999-59002	Health Care Costs - True Up to TPA	725,860	
218-99999-21100	Claims Payable		705,191
218-99999-31000	Fund Balance - Employee Benefits		3,659,881
218-99999-44000	Charges to Retirees and Other Agencies		776,574
Total		<u><u>5,141,646</u></u>	<u><u>5,141,646</u></u>

Douglas County
 December 31, 2009
 Passed Journal Entry Listing

Government-wide - Full Accrual

PJE 1	Net Assets	49,900	
	Current portion of long term payable		15,097
	Long term payable		34,803

To record the long term payable for the portion of the building that is an obligation to the County, per section 5.1 on page 10 of the sublease agreement at perm file LA-1

PJE 2	Deferred Revenue - Taxes	6,449,641	
	Net Assets		6,449,641
	Net Assets	6,449,641	
	Allowance for Doubtful Accounts		6,449,641

To properly reflect 2008 and PY's delinquent taxes. These were not previously reported on the fund basis so the deferral was never reversed into revenue in the PY's as part of the GASB 34 adjustments, so this would reflect a prior period adjustment. In addition, an allowance was never reported, therefore it would appear reasonable to allow for all delinquent taxes o/s at year end, therefore an allowance should have been reported in PY's therefore a prior period adjustment would be necessary for this.

Fund Basis - Modified Accrual

PJE 3	Accounts Receivable - Taxes	6,449,641	
	Deferred Revenue - Taxes		6,449,641

To gross up A/R and Deferred Revenue for Delinquent/Old tax levies for 2008 and PY's that have not been recorded by the client in PY's

January 20, 2011

RubinBrown LLP

10975 Grandview Drive

Building 27, Suite 600

Overland Park, Kansas 66210

We are providing this letter in connection with your audit of the financial statements of Douglas County, Kansas (the County) as of December 31, 2009 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Douglas County, Kansas and the respective changes in financial position thereof in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, and preventing and detecting fraud. We understand we are responsible for management decisions and functions, for designating a qualified employee to oversee any other nonattest services you provide, for evaluating the adequacy and results of the services performed and accepting responsibility for such services. Further, we understand that the purpose of your testing of transactions and records from the County's federal programs was to obtain reasonable assurance that the County has complied, in all material respects, with the requirements of laws, regulations, contracts and grants that could have a direct and material effect on each of its major Federal programs for the year ended December 31, 2009.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of January 20, 2011, the following representations made to you during your audit.

1. The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other

financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

We have approved all standard, adjusting, or correcting journal entries to our financial statements proposed by you (sent to you previously) and we understand the impact they have on the financial statements.

2. We have made available to you all-
 - a. Financial records and related data.
 - b. Minutes of the meetings of Board of County Commissioners or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements or the schedule of expenditures of federal awards.
5. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.
6. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
7. The Board of County Commissioners and management have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
8. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a. Employees who have significant roles in internal control, or
 - b. Management,
 - c. Others where the fraud could have a material effect on the financial statements.
9. We understand that the term "fraud" includes misstatements arising from fraudulent financial reporting and misstatements arising from misappropriations of assets. Misstatements arising from fraudulent financial reporting are intentional misstatements, or omissions of amounts or disclosures in financial statements to deceive financial statement users. Misstatements arising from misappropriation of assets involve the theft of an entity's assets where the effect of the theft causes the financial statements not to be presented in conformity with accounting principles generally accepted in the United States of America.
10. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
11. We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances, consistently applied, and adequately disclosed.
12. There are no such estimates that may be subject to material change in the near term that have not been properly disclosed in the financial statements. We understand that near term means the period within one year of the date of the financial statements.

13. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

14. The following, if any, have been properly recorded or disclosed in the financial statements:

- a. Related party (such as key administrators, financial, and legislative personnel or businesses they represent an interest in) transactions and related amounts receivable or payable, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees.
- b. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
- c. All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
- d. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

15. The financial statements include all assets and liabilities under the County's control. The County has satisfactory title to all owned assets and all liens, encumbrances of security interests of any important consequence on any assets of the organization are disclosed in the statements or notes thereto.

16. We are responsible for the County's compliance, and we have complied, in all material respects, with applicable laws, regulations, contracts and grants; and we have identified, and disclosed to you, all laws and regulations that have a direct and material effect on the determination of financial statement amounts.

17. There are no-

- a. Violations or possible violations of laws and regulations (including those pertaining to adopting and amending budgets), and terms of contractual agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
- b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed.
- c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed.
- d. Reservations or designations of fund equity that were not properly authorized and approved.
- e. Material transactions, for example, grants or encumbrances that have not been properly recorded in the accounting records underlying the basic financial statements.

18. The County has no:

- a. Commitments for the purchase or sale of services or assets at prices involving material probable losses.
- b. Loss to be sustained as a result of other than temporary declines in the fair value of investments.

19. The County has identified and properly accounted for all nonexchange transactions.

20. The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
21. The County's basic financial statements include all entities that are component units of the County as well as joint ventures with an equity interest and the component units have been properly presented as either blended or discrete. The basic financial statements disclose all other joint ventures and other related organizations.
22. We have received opinions of counsel upon each issuance of tax-exempt bonds that the interest on such bonds is exempt from federal income taxes under the Internal Revenue Code of 1986, as amended. There have been no changes in the use of property financed with the proceeds of tax-exempt bonds, or any other occurrences, subsequent to the issuance of such opinions, that would jeopardize the tax-exempt status of the bonds. Provision has been made, where material, for the amount of any required arbitrage rebate.
23. Capital assets, including infrastructure assets, are properly capitalized, reported and, if applicable, depreciated. There are no liens or encumbrances on such assets nor has any asset been pledged as collateral. The County has also properly accounted for all capital assets sold, destroyed, or abandoned, or considered to be obsolete and of no future use.
24. We agree with the capital asset adjustments made for previously unrecorded assets and that all assets are now correctly recorded after these adjustments.
25. The financial statements properly classify all funds and activities.
26. User added
27. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
28. Net asset components (invested in capital assets, net of related debt; restricted; and unrestricted) and fund balance reserves and designations are properly classified and, if applicable, approved.
29. Provisions for uncollectible receivables have been properly identified and recorded, if considered necessary.
30. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
31. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
32. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
33. The County is responsible for determining the fair value of certain investments as required by GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. The amounts reported represent the County's best estimate of fair value of investments required to be reported under the Statement. The County also has disclosed the methods and significant assumptions used to estimate the fair value of its investments.
34. Deposits and investment securities are properly classified as to risk, and investments are properly valued.

35. Required supplementary information (RSI) is measured and presented within prescribed guidelines.

36. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

37. With respect to federal award programs:

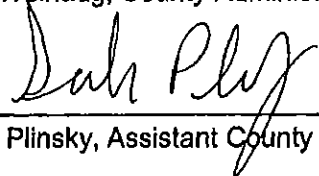
- a. We are responsible for complying and have complied with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.
- b. We have, in accordance with OMB Circular A-133, prepared the schedule of expenditures of federal awards, and have included in the schedule expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
- c. We are responsible for complying with, and have complied with in all material respects, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program.
- d. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
- e. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to major federal programs.
- f. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- g. We have complied, in all material respects, with the compliance requirements, including when applicable, those set forth in the OMB Circular A-133 Compliance Supplement, relating to federal awards and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards, including those resulting from other audits or program reviews.
- h. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB Circular A-87, Cost Principles for State, Local, and Tribal Governments, and OMB's Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.
- i. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

- j. We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- k. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- l. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- m. We have charged costs to federal awards in accordance with applicable cost principles.
- n. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by OMB Circular A-133 and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- o. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by OMB Circular A-133, and we are responsible for preparing and implementing a corrective action plan for each audit finding.

38. To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the balance sheet and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or the schedule of findings and questioned costs.



Craig Weinaug, County Administrator



Sarah Plinsky, Assistant County Administrator

DOUGLAS COUNTY, KANSAS

OMB CIRCULAR A-133
SINGLE AUDIT REPORT
DECEMBER 31, 2009

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**Independent Auditors' Report On Internal Control
Over Financial Reporting And On Compliance And
Other Matters Based On An Audit Of Financial Statements
Performed In Accordance With *Government Auditing Standards***

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Board of County Commissioners
Douglas County, Kansas

We have audited the basic financial statements of the governmental activities, each major fund, the aggregate discretely presented component units and the aggregate remaining fund information of Douglas County, Kansas (the County) as of and for the year ended December 31, 2009, and have issued our report thereon dated January 20, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The County has not presented management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs, items 2009-1 through 2009-6, to be material weaknesses.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the primary government's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's responses to the findings identified in our audit are described in the accompanying corrective action plans. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the County Commissioners, Federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

RubinBrown LLP

January 20, 2011



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**Independent Auditors' Report On Compliance
With Requirements Applicable To Each Major Program
And On Internal Control Over Compliance In Accordance
With OMB Circular A-133 And On The Schedule Of
Expenditures Of Federal Awards**

County Board of Commissioners
Douglas County, Kansas

Compliance

We have audited the compliance of Douglas County, Kansas (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule Of Expenditures Of Federal Awards

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2009, and have issued our report thereon dated January 20, 2011. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of management, the County Commissioners, Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

RubinBrown LLP

January 20, 2011

DOUGLAS COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2009

<u>Program</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Douglas County, Kansas:		
U.S. Department Of Justice		
Kansas Governor's Office		
Edward Byrne Memorial Justice Assistance Grant Program	16.738	\$ 600
U.S. Department Of Transportation		
Kansas Department of Transportation		
Interagency Hazardous Materials Public Sector Training and Planning	20.703	20,000
U.S. Department of Health and Human Services		
Kansas Juvenile Justice Authority		
Juvenile Grant	93.586	10,287
U.S. Department Of Homeland Security		
Kansas Adjutant General		
Emergency Management Performance Grants	97.042	95,986
Emergency Management	97.053	4,757
Emergency Management	97.xxx	5,060
Total U.S. Department Of Homeland Security		105,803
Lawrence-Douglas County Health Department:		
U.S. Department of Agriculture		
Kansas Department of Health and Environment		
Supplemental Food Program for		
Women, Infants and Children (WIC)	10.557	275,036
U.S. Department Of Health And Human Services		
Kansas Department of Health and Environment		
Family Planning, Title X	93.217	173,840
Child Care Licensing	93.575	73,840
Maternal and Child Health	93.994	28,815
Immunization Action Plan	93.268	22,509
Public Health Emergency Preparedness	93.069	267,396
Chronic Disease Risk Reduction/Enhancement	93.283	16,412
Teen Pregnancy Case Management	93.778	38,778
Migrant Worker Income	93.224	257
HIV Counseling and Testing Site Program	93.118	4,691
Sexually Transmitted Disease Control programs	93.977	2,200
Medical Reserve Corps Small Grant Program	93.008	1,090
Refugee Health Assessments	93.xxx	2,800
Total U.S. Department Of Health And Human Services		632,628
		\$ 1,044,354

DOUGLAS COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS December 31, 2009

1. Organization

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of Douglas County, Kansas (the County) and its discretely presented component unit, Lawrence-Douglas County Health Department (the Health Department), for the year ended December 31, 2009. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule.

2. Basis Of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and the Health Department and is presented on the modified-accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

December 31, 2009

Section I - Summary Of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Control deficiency(ies) identified that are not considered to be material weakness(es)? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Control deficiency(ies) identified that are not considered to be material weakness(es)? yes none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes no

Identification of major programs:

CFDA Number	Name Of Federal Program Or Cluster
10.557	Women, Infants, and Children
93.069	Public Health Emergency Preparedness

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? yes no

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
December 31, 2009

Section II - Financial Statement Findings

Finding 2009-1

Condition: The County does not have the internal resources available to prepare or apply controls over the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). The County should also review the provisions of applicable governmental accounting standards (GASBs) and adopt relevant accounting standards, where appropriate.

Cause: The individuals in administrative roles throughout the majority of the fiscal year who are responsible for the preparation of the year-end financial statements do not have an adequate understanding of GAAP, including required financial reporting disclosures. Those individuals also lacked the ability to generate or apply controls over a set of basic financial statements in accordance with GAAP. Due to the resources available to the County, management has made the decision to focus the efforts of the accounting staff on day-to-day operations and on the accuracy of the internal accounting records rather than on the ability to prepare external-use financial statements.

Recommendation: We recommend that the County continue to consult with us regarding the application of GAAP, the initial implementation of complex accounting transactions and new accounting standards, as well as formalize the financial preparation and review. We also recommend that the County evaluate whether or not resources can be made available for additional training to develop the needed competencies over time or to find another individual qualified to handle these responsibilities.

Corrective Action Plan: The County will assess its ability to devote resources to provide ongoing training for the accounting staff to develop these competencies over time. In the meantime, the County will continue to rely on the audit firm to provide assistance within these areas. The County will also take these needs into consideration when filling open management positions within the County's operating structure.

Completion Date: Ongoing

Contact Person and Title: Sarah Plinsky, Assistant County Administrator

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

December 31, 2009

Finding 2009-2

Condition: The County's formal period-end or year-end closing and reconciling procedures that are currently in use are not producing accurate and complete financial information in the general ledger for proper reporting. During our audit fieldwork, numerous audit adjustments were required to be made to the financial statements as result of proper close procedures not being in place and were a direct result of our audit procedures and were proposed by us.

Cause: For certain accounts, specifically cash, capital assets, accounts receivable, deferred revenues, certain accrued liabilities and accrued compensation, our audit procedures revealed that there are no controls in place or a systematic method does not exist (or the method in place is not adhered to) to ensure that timely and complete monthly or year-end reconciliation/cut-off procedures take place.

Recommendation: We recommend that controls and systems be put in place or those that are in place be adhered to and reviewed for accuracy and compliance, which would allow for proper and timely closing and reconciling procedures to be performed. We also recommend that the County evaluate whether or not resources can be made available for additional training to develop the needed competencies over time or to find another individual qualified to handle these responsibilities.

Corrective Action Plan: The County will review the controls, policies and procedures currently in place and assess the cost/benefit of proposed improvements. The County will also need to assess its ability to devote the resources needed to improve the current system and to provide ongoing training for the accounting staff to develop these competencies over time. The County will also ensure that these capabilities are included as new financial systems are evaluated.

Completion Date: December 31, 2011

Contact Person and Title: Sarah Plinsky, Assistant County Administrator

Finding 2009-3

Condition: Capital asset records are not properly maintained and reconciled to supporting data in a timely manner. During our audit fieldwork, numerous audit adjustments, including prior period restatements, were made to the financial statements related to capital assets. These adjustments were a direct result of our audit procedures and were proposed by us.

Cause: During our audit procedures it was determined that there are no formal polices and procedures in place or those that are in place are not actively followed to track capital asset additions, disposals, the lives assigned to capital assets or to calculate depreciation expense and therefore significant adjustments were needed in the current year.

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*) December 31, 2009

Recommendation: We recommend the County devote the required resources to incorporate all capital asset records into a single capital asset software system to simplify the year-end reporting, enable capital assets to be recorded as obtained or disposed of and calculate and update depreciation schedules using the properly assigned lives. The County is too large and decentralized to attempt to update capital asset records at the close of each fiscal year, as it is unable to be done timely, efficiently, or effectively. Performance of a physical inventory of all capital assets on a regular basis would ensure that only active, in-service capital assets are included in the County's accounting records. In addition, the County needs to develop and adhere to improved policies and procedures to record or dispose of capital assets, identify lives of capital assets, identify and respond to issues and reconcile to original records on a timely basis.

Corrective Action Plan: We concur with this finding. The County acknowledges that maintaining appropriate capital asset records is a requirement that must be addressed. The County will consider this to be a necessary module when purchasing a new financial system in the near future.

Completion Date: December 31, 2011

Contact Person and Title: Sarah Plinsky, Assistant County Administrator

Finding 2009-4

Condition: Custody over various cash accounts is not maintained by a central department or group of management, such as the Treasurer's Office. In addition, proper controls over deposited funds, cash disbursements and the year-end close and reconciliation processes for cash are not properly segregated or not properly designed. During our audit fieldwork, numerous audit adjustments were made to the financial statements related to cash. These adjustments were a direct result of our audit procedures and were proposed by us.

Cause: During our audit fieldwork, numerous audit adjustments were made to the financial statements to back out cash receipts for certain revenues improperly recorded to cash as of year end. These sources were received after year end and should not have been posted to cash as of December 31, 2009. Instead these revenue sources should have been included as receivables at year-end. It was also noted that many cash accounts were not maintained by a centralized department, such as the Treasurer's Office. The County does not have an individual or department that is knowledgeable about the number, type and balances of all cash accounts that are maintained and reported by various County departments. We were required to make adjustments to several accounts this year, some of which were to record accounts on the ledgers that were previously maintained outside the general ledger system.

Recommendation: We recommend the County devote the required resources to appoint someone to oversee all cash accounts that are opened using the County's federal tax ID. In addition, the County needs to develop and adhere to improved controls and policies over cash procedures such as: deposits of cash receipts in all offices, the reconciliation and year end cut off procedures, the write offs of long-term outstanding checks, vendor approval and maintenance processes, and the printing/signing of checks.

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)* December 31, 2009

Corrective Action Plan: The County acknowledges that effective segregation of duties for cash is necessary and this will be addressed as part of a new financial system. While still using the current system, the processes and controls will be reviewed by management and additional segregation will be implemented where the cost does not out way the benefit.

Completion Date: December 31, 2011

Contact Person and Title: Sarah Plinsky, Assistant County Administrator

Finding 2009-5

Condition: There is a lack of segregation of duties and or controls missing over the policies and procedures related to self insurance accruals, wage accruals, other post employment benefits liability and the expenditures relating to each. During our audit fieldwork, adjustments were necessary to the financial statements to properly reflect a claims liability for self insured health and workers' compensation benefits, other post employment benefits and accrued wages. These adjustments were a direct result of our audit procedures and were proposed by us.

Cause: It was noted that payroll for the last pay period of the year was applied to cash at year end instead of being accrued for as a liability at year end. It was also noted that the County was not properly accounting for their self insurance activity in the fund general ledgers and not properly accruing for the claims liabilities related to being self-insured. Other post employment benefit information needed to make the year end accrual and financial statement disclosures are obtained from an actuary, but there are no controls in place to ensure a liability is properly recorded and the appropriate disclosures are made.

Recommendation: We recommend that the County improve, or put controls in place over activities and processes related to other post employment benefits, periodic payroll register review, documentation of time sheet approvals, reporting vacation and sick time liabilities and a formal review of the worker's compensation and health claims activity in order to determine the reasonableness of expenses and to accrue a year end liability. We also recommend that proper records be maintained for self-insurance accounting and that these activities be properly accounted for in the general ledgers of the County.

Corrective Action Plan: The processes and controls will be reviewed by management and additional segregation will be implemented where the cost does not out way the benefit.

Completion Date: December 31, 2011

Contact Person and Title: Sarah Plinsky, Assistant County Administrator

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)

December 31, 2009

Finding 2009-6

Condition: The County was not able to provide a comprehensive listing of federal expenditures for the County as a whole. A listing was provided for the Lawrence-Douglas County Health Department, but a comprehensive listing including all programs for the County was not provided and was not easy to identify and compile during fieldwork.

Cause: During planning for the County and the Lawrence-Douglas County Health Department A-133 work, it was determined that the County does not have a system in place to centrally track all federal funding related to the County. There is a system in place at the Lawrence-Douglas County Health Department to track and monitor their grants. However, there is not a County-wide system in place to pull all federal programs together into one comprehensive listing. The County does not have an individual or a department with the knowledge to administer and track the spending for each federal program. In addition, there is not an individual or department with a working knowledge of general grant compliance and the requirements of Circular A-133.

Recommendation: We recommend that all federal grants be tracked centrally and that the County devote the required resources to appoint someone to oversee expenditures of and compliance for various grant programs.

Corrective Action Plan: We concur with this finding. The County acknowledges that centrally tracking federal grant activity will provide for the proper tracking of programs and improve compliance with federal requirements. The County will consider this to be an important feature to request in the acquisition of a new financial system. In the meantime, the County will stress the importance of this accounting to staff.

Completion Date: December 31, 2011

Contact Person and Title: Sarah Plinsky, Assistant County Administrator

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
December 31, 2009

Section III - Federal Award Findings And Questioned Costs

None

DOUGLAS COUNTY, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

December 31, 2009

Finding No: 2008-1

Agency and

**Federal Program: US Department of Agriculture
Women, Infants, and Children (WIC)**

CFDA No: 10.557

Criteria: WIC applicants must present proof of identity and residency at certification.

Condition: Proof of residency and identification could not be located for one applicant.

Questioned Cost: Not determined.

Effect: Support for proof of residency and identification could not be tested.

Recommendation: All WIC applicants must be required to provide proof of identity and residency. We also recommend that records be retained.

Corrective Action Plan: Responsible officials agree and will implement recommendations.

Status: Health Department still does not retain proof of identity and residency, as this is not required by the State or the federal program. This finding is not repeated as no issues were noted in the current year testing and retention of proof not required.

Finding: 2008-2

Agency and

**Federal Program: US Department of Agriculture
Women, Infants, and Children (WIC)**

CFDA No: 10.557

Criteria: A professional authority must determine that the WIC applicant is at nutritional risk. A family member must be pregnant, postpartum, a breast feeding woman, an infant, or a child up to the age of five.

Condition: Information for one applicant was missing regarding the individual nutritional risk or status as pregnant, postpartum, a breast feeding woman, an infant, or a child up to the age of five.

DOUGLAS COUNTY, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

December 31, 2009

Questioned Cost: Not determined.

Effect: Support for nutritional risk and status as an eligible family member could not be tested.

Recommendation: All WIC applicants must be determined to be a nutritional risk and be either pregnant, postpartum, a breast feeding woman, an infant, or a child up to the age of five.

Corrective Action Plan: Responsible officials agree and will implement recommendations.

Status: Corrected

DOUGLAS COUNTY, KANSAS

FINANCIAL STATEMENTS

DECEMBER 31, 2009

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Independent Auditors' Report

Board of County Commissioners
Douglas County, Kansas

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Douglas County, Kansas, as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements 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 Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Douglas County, Kansas, at December 31, 2009, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The County has not presented management discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

The budgetary comparison information and the schedule of funding progress, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2011, 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 considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

RubinBrown LLP

January 20, 2011

DOUGLAS COUNTY, KANSAS

STATEMENT OF NET ASSETS

December 31, 2009

	Primary Government	Component Units
Assets		
Cash and cash equivalents	\$ 37,523,031	\$ 1,343,106
Restricted cash and cash equivalents	—	898,513
Receivables:		
Taxes	37,214,787	—
Accounts and other	1,053,346	206,698
Intergovernmental	59,875	—
Notes	40,920	—
Prepaid expense	—	11,998
Restricted cash and cash equivalents	4,786,472	—
Bond issuance costs	49,852	—
Capital assets:		
Land	11,850,470	—
Depreciable capital assets, net	87,743,631	157,651
Total Assets	180,322,384	2,617,966
Liabilities		
Accounts payable	2,165,981	2,000
Accrued expenses	388,323	—
Claims payable	705,191	—
Accrued interest	357,829	—
Unearned revenue	36,793,865	61,118
Long-term liabilities		
Due within one year:		
Compensated absences	3,062,900	164,402
General obligation bonds	2,074,000	—
Due in more than one year:		
Other post employment benefits	14,113,141	—
General obligation bonds	21,440,249	—
Total Liabilities	81,101,479	227,520
Net Assets		
Invested in capital assets, net of related debt	76,079,852	157,651
Unrestricted	23,141,053	2,232,795
Total Net Assets	\$ 99,220,905	\$ 2,390,446

DOUGLAS COUNTY, KANSAS

STATEMENT OF ACTIVITIES For The Year Ended December 31, 2009

	Program Revenues			Net (Expenses) Revenue And Changes In Net Assets	
	Expenses	Charges For Services	Operating Grants And Contributions	Primary	Component
				Governmental	Units
				Total	Total
			Governmental Activities	Component Units	
Governmental Activities					
General government	\$ 37,543,273	\$ 6,288,970	\$ 4,200,795	\$ (27,053,508)	\$ —
Public safety	10,170,918	—	—	(10,170,918)	—
Health and environment	3,494,968	—	—	(3,494,968)	—
Highways and streets	5,066,904	—	—	(5,066,904)	—
Interest on long-term debt	1,305,501	—	—	(1,305,501)	—
Total	<u>\$ 57,581,564</u>	<u>\$ 6,288,970</u>	<u>\$ 4,200,795</u>	<u>(47,091,799)</u>	<u>—</u>
Component Units					
Health and environment	<u>\$ 3,798,849</u>	<u>\$ 821,620</u>	<u>\$ 1,794,815</u>	—	<u>(1,182,414)</u>
General Revenues:					
Property taxes levied for					
General purposes				40,793,056	1,627,901
Debt service				362,529	—
Sales tax				5,280,683	—
Investments earnings				729,736	5,142
Miscellaneous				480,368	25,155
				<u>47,646,372</u>	<u>1,658,198</u>
Total general revenues				<u>47,646,372</u>	<u>1,658,198</u>
Change in net assets				<u>554,573</u>	<u>475,784</u>
Net assets - beginning of year, as previously stated				94,091,597	1,969,612
Prior period adjustment				4,574,735	(54,950)
Net assets - beginning of year, as restated				<u>98,666,332</u>	<u>1,914,662</u>
Net assets - end of year				<u>\$ 99,220,905</u>	<u>\$ 2,390,446</u>

DOUGLAS COUNTY, KANSAS

BALANCE SHEET - GOVERNMENTAL FUNDS

December 31, 2009

	General	Road And Bridge	Capital Improvement Plan	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 2,957,502	\$ 1,074,270	\$ 15,585,181	\$ 17,906,078	\$ 37,523,031
Receivables (net of allowance):					
Taxes	30,593,779	3,378,304	—	3,242,704	37,214,787
Accounts and other	559,887	18,447	—	475,012	1,053,346
Intergovernmental	59,875	—	—	—	59,875
Notes	40,920	—	—	—	40,920
Restricted cash and cash equivalents	4,786,472	—	—	—	4,786,472
Due from other funds	—	—	—	176,690	176,690
Total Assets	\$ 38,998,435	\$ 4,471,021	\$ 15,585,181	\$ 21,800,484	\$ 80,855,121
Liabilities					
Accounts payable	\$ 783,129	\$ 117,227	\$ 40,863	\$ 1,224,762	\$ 2,165,981
Accrued expense	302,842	41,731	—	43,750	388,323
Due to other funds	—	—	—	176,690	176,690
Claims payable	705,191	—	—	—	705,191
Deferred revenue	30,172,857	3,378,304	—	3,242,704	36,793,865
Total Liabilities	31,964,019	3,537,262	40,863	4,687,906	40,230,050
Fund Balances					
Reserved for health and workers' compensation claims	3,950,735	—	—	—	3,950,735
Unreserved, undesignated:					
General fund	3,083,681	—	—	—	3,083,681
Special revenue funds	—	933,759	—	11,055,069	11,988,828
Debt service fund	—	—	—	5,386,495	5,386,495
Capital project funds	—	—	15,544,318	671,014	16,215,332
Total Fund Balances	7,034,416	933,759	15,544,318	17,112,578	40,625,071
Total Liabilities And Fund Balances	\$ 38,998,435	\$ 4,471,021	\$ 15,585,181	\$ 21,800,484	\$ 80,855,121

See the accompanying notes to basic financial statements.

DOUGLAS COUNTY, KANSAS

RECONCILIATION OF THE TOTAL GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS

December 31, 2009

Total Fund Balance, Governmental Funds \$ 40,625,071

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:

Capital assets, at cost	169,527,226
Accumulated depreciation	(69,933,125)

The following liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.

These liabilities at year end consist of:

Accrued interest	(357,829)
Other post employment benefits	(14,113,141)
Compensated absences	(3,062,900)
Bond issuance costs	49,852
Discounts	370,751
Bonds payable	<u>(23,885,000)</u>

Total Net Assets, Governmental Activities \$ 99,220,905

DOUGLAS COUNTY, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS For The Year Ended December 31, 2009

	General	Road And Bridge	Capital Improvement Plan	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 33,578,230	\$ 3,902,545	\$ —	\$ 3,674,810	\$ 41,155,585
Intergovernmental	5,311,323	2,500,689	—	1,669,466	9,481,478
Fees and permits	2,285,728	1,640	—	703,290	2,990,658
Charges for services	1,420,438	137,514	—	1,740,360	3,298,312
Investment revenue	503,562	—	148,885	77,289	729,736
Miscellaneous	157,454	121	74,090	248,703	480,368
Total Revenues	43,256,735	6,542,509	222,975	8,113,918	58,136,137
Expenditures					
General government	24,864,741	—	—	4,781,293	29,646,034
Public safety	9,489,703	—	—	17,995	9,507,698
Health and environment	—	—	—	3,494,968	3,494,968
Highways and streets	—	4,388,389	—	391,202	4,779,591
Capital outlay	—	—	3,155,880	—	3,155,880
Debt service					
Principal retirement	—	—	—	378,000	378,000
Interest and other charges	—	—	—	905,878	905,878
Bond issuance costs	—	—	50,453	—	50,453
Total Expenditures	34,354,444	4,388,389	3,206,333	9,969,336	51,918,502
Excess (Deficiency) Of Revenue Over (Under) Expenditures	8,902,291	2,154,120	(2,983,358)	(1,855,418)	6,217,635
Other Financing Sources (Uses)					
Issuance of debt	—	—	2,445,000	—	2,445,000
Transfers in	503,520	—	4,000,000	6,200,496	10,704,016
Transfers out	(8,050,259)	(2,075,000)	(37,721)	(541,036)	(10,704,016)
Total Other Financing Sources (Uses)	(7,546,739)	(2,075,000)	6,407,279	5,659,460	2,445,000
Net Change In Fund Balances	1,355,552	79,120	3,423,921	3,804,042	8,662,635
Fund Balances - Beginning Of Year, As Previously Stated	2,018,983	854,639	12,120,397	13,308,536	28,302,555
Prior Period Adjustment	3,659,881	—	—	—	3,659,881
Fund Balances - Beginning Of Year, As Restated	5,678,864	854,639	12,120,397	13,308,536	31,962,436
Fund Balances - End Of Year	\$ 7,034,416	\$ 933,759	\$ 15,544,318	\$ 17,112,578	\$ 40,625,071

See the accompanying notes to basic financial statements.

DOUGLAS COUNTY, KANSAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2009

Total Net Change In Fund Balances - Governmental Funds \$ 8,662,635

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which depreciation exceeds capital outlays in the period.

Loss on sale of assets	(94,260)
Capital outlays	5,039,516
Depreciation expense	(3,290,513)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Accrued interest	(357,829)
Other post employment benefits	(7,240,647)
Compensated absences	(105,988)

Proceeds from the sale of general obligation bonds is a revenue in the governmental funds, but it increases long-term liabilities in the statement of net assets and does not affect the statement of activities. (2,445,000)

Governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Bond issuance costs	49,852
Discounts	(41,193)

Repayment of bond principal is an expenditure in the governmental funds, but it reduces long-term liabilities in the statement of net assets and does not affect the statement of activities. 378,000

Changes In Net Assets Of Governmental Activities \$ 554,573

DOUGLAS COUNTY, KANSAS

**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
December 31, 2009**

Assets	
Cash	<u>\$ 68,056,694</u>
Liabilities	
Accounts payable	\$ 223,087
Due to other governments	66,701,161
Due to others	<u>1,132,446</u>
Total liabilities	<u>\$ 68,056,694</u>

DOUGLAS COUNTY, KANSAS

**COMBINING STATEMENT OF NET ASSETS
DISCRETELY PRESENTED COMPONENT UNITS
December 31, 2009**

	Douglas County Extension Council	Lawrence/ Douglas Co. Health Department	Douglas County Free Fair	Total Douglas County Component Units
Assets				
Current assets:				
Cash and cash equivalents	\$ 552,312	\$ 705,781	\$ 85,013	\$ 1,343,106
Restricted cash and cash equivalents	—	898,513	—	898,513
Receivables:				
Accounts	—	206,698	—	206,698
Prepaid expense	—	11,998	—	11,998
Total current assets	552,312	1,822,990	85,013	2,460,315
Noncurrent assets:				
Capital assets				
Depreciable capital assets, net	57,484	100,167	—	157,651
Total Assets	609,796	1,923,157	85,013	2,617,966
Liabilities				
Current liabilities				
Accounts payable	—	2,000	—	2,000
Compensated absences	—	164,402	—	164,402
Deferred revenue	—	61,118	—	61,118
Total Current Liabilities	—	227,520	—	227,520
Net Assets				
Invested in capital assets	57,484	100,167	—	157,651
Unrestricted	552,312	1,595,470	85,013	2,232,795
Total Net Assets	\$ 609,796	\$ 1,695,637	\$ 85,013	\$ 2,390,446

DOUGLAS COUNTY, KANSAS

**COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
For The Year Ended December 31, 2009**

	<u>Program Revenues</u>			<u>Net (Expenses) Revenue And Changes In Net Assets</u>			
	<u>Expenses</u>	<u>Charges For Services</u>	<u>Operating Grants And Contributions</u>	<u>Total Douglas County Extension Council</u>	<u>Total Lawrence Douglas County Health Department</u>	<u>Total Douglas County Free Fair</u>	<u>Total Douglas County Component Units</u>
Governmental Activities							
Health and environment							
Extension Council	\$ 565,478	\$ 98,112	\$ 516,952	\$ 49,586	\$ —	\$ —	\$ 49,586
Health Department	3,020,828	519,712	1,269,799	—	(1,231,317)	—	(1,231,317)
Free Fair	212,543	203,796	8,064	—	—	(683)	(683)
Total	<u>3,798,849</u>	<u>821,620</u>	<u>1,794,815</u>	<u>49,586</u>	<u>(1,231,317)</u>	<u>(683)</u>	<u>(1,182,414)</u>
General Revenues:							
Property taxes levied for							
General purposes				—	1,617,901	10,000	1,627,901
Investments earnings				—	4,212	930	5,142
Miscellaneous				15,713	9,442	—	25,155
Total general revenues				<u>15,713</u>	<u>1,631,555</u>	<u>10,930</u>	<u>1,658,198</u>
Change in net assets				<u>65,299</u>	<u>400,238</u>	<u>10,247</u>	<u>475,784</u>
Net assets - beginning of year - as previously stated				544,497	1,350,349	74,766	1,969,612
Prior period adjustment				—	(54,950)	—	(54,950)
Net assets - beginning of year - as restated				<u>544,497</u>	<u>1,295,399</u>	<u>74,766</u>	<u>1,914,662</u>
Net assets - end of year				<u>\$ 609,796</u>	<u>\$ 1,695,637</u>	<u>\$ 85,013</u>	<u>\$ 2,390,446</u>

DOUGLAS COUNTY, KANSAS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2009

1. Summary Of Significant Accounting Policies

Financial Reporting Entity

Douglas County is a municipal corporation governed by a three member commission. As required by accounting principles generally accepted in the United States of America, 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 is reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the County. 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.

Condensed financial statements of each of the discretely presented component units are presented with the other basic financial statements. Separate financial statements are not available for each of the discretely presented component units.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (*Continued*)

Government-Wide And Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County does not have any business-type activities. Likewise, the County is reported separately from certain legally separate component units for which the County is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes, unrestricted interest earnings, gains, and other miscellaneous revenues not properly included among program revenues are reported instead as general revenue.

Following the government-wide financial statements are separate financial statements for governmental funds and fiduciary funds. Fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The County has determined that the General Fund, Road and Bridge and Capital Improvement Plan are major governmental funds. All other governmental funds are reported in one column labeled "Other Governmental Funds." The total fund balances for all governmental funds is reconciled to total net assets for governmental activities as shown on the statement of net assets. The net change in fund balance for all governmental funds is reconciled to the total change in net assets as shown on the statement of activities in the government-wide financial statements.

Fund Accounting

The fund financial statements of the County are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, fund balances/net assets, revenues and expenditures, or expenses. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the basic financial statements. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The acquisition uses and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is on determination of and changes in financial position rather than upon net income.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (*Continued*)

The following are the County's major governmental funds:

General Fund - This fund is the general operating fund of the County. It is used to account for all financial resources of the County except those required to be accounted for in another fund.

Road and Bridge Fund - This fund accounts for the receipts and expenditures of a portion of the mill levy that is used to maintain roads and bridges throughout the County.

Capital Improvement Plan Fund - this fund accounts for the monies held to internally fund capital projects.

The other governmental funds of the County are considered nonmajor funds. They include special revenue funds, which account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, and capital projects funds, which are used to account for financial resources used for the acquisition or construction of major capital facilities.

Fiduciary Fund Types

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, or other governmental units. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

Measurement Focus And Basis Of Accounting

Measurement focus refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Agency fund financial statements are reported using the accrual basis of accounting, however, they do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For the County, available is defined as expected to be received within sixty days of fiscal year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due (i.e., matured).

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (*Continued*)

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Board on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized. For the County, available means expected to be received within 60 days of year end.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: taxes, state-levied locally shared taxes, fees, fines, interest, grants and rentals.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Deferred And Unearned Revenues

The County reports deferred revenue on its governmental funds balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized on the statement of revenues, expenditures and changes in fund balances.

In governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Cash And Investments

The County Treasurer maintains a cash and investment pool that is available for each fund to maximize investment opportunities. Investment income earned on pooled cash and investments is distributed to the appropriate funds based on the average daily balance of the cash and investments of each fund. In addition, cash and investments are separately maintained by other County officials, several of the County's departments, and third-party trustees and fiscal agents.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (*Continued*)

Investments are reported either at amortized cost or fair value, depending on the length of the maturity of the security.

The County considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Receivables And Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Accounts Receivable

The County records revenues when services are provided. Accounts receivable are considered fully collectible and no allowance for doubtful accounts is provided. The accounts considered uncollectible during each accounting period are eliminated by direct write-off of accounts receivable since write-offs are not frequent and generally not monetarily significant to the County.

Property Taxes

The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations on January 1 based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls. Property taxes are levied as of November 1 and become a lien on the property as of that date.

Payments are due November 1, becoming delinquent with penalty on December 21. Payments of 50% are accepted through December 20, with the second 50% becoming due on or before May 10 of the following year. This procedure eliminates the need for tax anticipation notes since funds will be on hand at the beginning of each fiscal year.

The County Treasurer is the tax collection agent for all taxing entities within the County. The initial distribution to the subdivisions, including the County, is on or before January 20 of the ensuing year. Additional amounts are distributed on four (4) subsequent dates throughout the calendar year.

Inventories

Inventory items, for example supplies and materials, are recorded as expenditures in the year of purchase with the exception of certain such items in the Agency Funds.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (Continued)

Capital Assets

Capital assets, which include buildings, improvements, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the government-wide financial statements, net of accumulated depreciation. Capital assets are defined by the County as assets with an estimated useful life in excess of one year.

Capital assets are recorded at historical cost, or estimated historical cost if actual cost information is not available. Donated capital assets are recorded at their estimated fair market value at the date of donation. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000. General infrastructure assets currently reported as capital assets include sidewalks, roads, bridges and sewer lines. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized. For retirements or other dispositions of assets, the asset and related accumulated depreciation are eliminated and the difference between the net carrying value and any proceeds received is included in income or expense.

Depreciation, including depreciation recognized on assets acquired through government grants and other aid, is computed using the straight-line method over the following estimated useful lives of the various classes of assets:

<u>Assets</u>	<u>Years</u>
Equipment	5 - 20
Buildings	5 - 50
Infrastructure	15 - 100

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of any applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (*Continued*)

Compensated Absences

Under terms of the County and Officeholder's personnel policies, County employees are granted vacation and sick leave in varying amounts, based upon length of service. A liability for these amounts is reported in governmental funds only if the amounts due at year end have matured. Once expended, the amount is recorded as an expenditure in the fund to which it applies. For the government-wide statements, these accumulated benefits are recorded as expenses and liabilities in the year earned.

Budget And Budgetary Control

Kansas statutes require that an annual operating budget be legally adopted for the general fund and special revenue funds (unless specifically exempted by statute). The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The 2009 budget for the Road and Bridge Fund was amended.

The statutes permit management to transfer budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for the General and Road and Bridge Funds showing actual revenues and expenditures compared to legally budgeted revenues and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations lapse at year end.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (Continued)

A legal operating budget is not required for capital projects funds, agency funds, and certain special revenue funds, including the Capital Improvement Plan and Local County Sales Tax Funds. Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Legal Debt Margin

The County is subject to the municipal finance law of the State of Kansas which limits the amount of general obligation debt that a County may have outstanding to three percent of the valuation of assessed tangible property as certified by the County Clerk on August 25 of the preceding year. The legal debt margin is computed as follows:

Assessed valuation at July 1, 2009		<u>\$ 1,121,717,385</u>
Debt limit - 3% assessed valuation (K.S.A. 10-306)		\$ 33,651,522
Bonded indebtedness	\$ 23,885,000	
Less: General obligation bonds subject to: K.S.A. 10-307	<u>23,885,000</u>	
Total amount applicable to debt limit		<u>—</u>
Legal debt margin		<u>\$ 33,651,522</u>

Interfund Transactions

In the fund financial statements, the County has the following types of transactions among funds:

Transfers

Legally required transfers are reported when incurred as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

Interfund Services Provided/Used

Charges or collections for services rendered by one fund for another are recognized as revenues (interfund services provided) of the recipient fund and expenditures or expenses (interfund services used) of the disbursing fund. These transactions are recorded as interfund services provided and used because they would be treated as revenues and expenditures or expenses if they involved organizations external to the County.

Certain internal payments are treated as program revenues, such as internal services provided and used. Certain internal payments are treated as a reduction of expense, such as reimbursements.

Elimination of interfund activity has been made for governmental activities in the government-wide financial statements.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (*Continued*)

Net Assets

In the government-wide financial statements net assets are classified as follows:

Invested In Capital Assets, Net Of Related Debt - the component of net assets that reports the difference between capital assets less both accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction or improvement of those assets.

Restricted - the components of net assets that are legally restricted by outside parties or by law through constitutional provisions or enabling legislation. Net assets restricted for debt service represent assets with constraints placed on their use by creditors.

Unrestricted - the component of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Use Of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (Continued)

2. Deposits And Investments

A summary of cash and investments as of December 31, 2009 is as follows:

	Fair Value (Less Than One Year)	Rating	Concentration
Primary Government			
Governmental Funds			
Cash	\$ 5,983,787		
Certificates of deposit	40,250,000		
Repurchase agreements	63,789,000	Unrated	99.5%
Kansas Municipal Investment Pool	93,704	Unrated	0.1%
Money Market Funds	249,706	Unrated	0.4%
	<u>\$ 110,366,197</u>		
Component Units			
Cash	2,137,353		
Certificates of deposit	104,266		
	<u>\$ 2,241,619</u>		
Primary Government			
Governmental funds	\$ 42,309,503		
Agency funds	68,056,694		
	<u>\$ 110,366,197</u>		
Component Units			
Cash and cash equivalents	\$ 1,343,106		
Restricted cash and cash equivalents	898,513		
	<u>\$ 2,241,619</u>		

Investment Policy

General

The County does not have a formally adopted investment policy, however, they are required to manage and invest funds in accordance with Kansas State Statutes. The following are general provisions of these statutes:

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.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (*Continued*)

The County's investments are considered to be idle funds by management and are invested according to KSA 12-1675.

The statute requires that the County invest its idle funds in only temporary notes of the County, certificates of deposit, repurchase agreements, and if eligible banks do not offer an acceptable rate for the funds: U.S. Treasury bonds or notes, the Kansas Municipal Investment Pool (KMIP) and certain other investments if the municipality has extended investment authority. Maturities of the above investments may not exceed two years by statute.

KMIP 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 10 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.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's deposit policy for custodial credit risk require that the depository banks will maintain 100% security in the form of FDIC coverage and pledged collateral according to KSA 9-1402. At December 31, 2009, \$25,880 of the County's bank balances was uninsured and uncollateralized, which is a violation of KSA 9-1402. The County has no policies beyond state statutes that would limit deposit and investment risks further.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (*Continued*)

3. Capital Assets

The following is a summary of changes in capital assets for the year ended December 31, 2009:

	Balance January 1, 2009	Restatement (See Note 11)	Additions	Retirements	Balance December 31, 2009
Primary Government					
Capital assets, not being depreciated:					
Land	\$ 12,583,910	\$ (733,440)	\$ —	\$ —	\$ 11,850,470
Capital assets, being depreciated:					
Buildings	33,961,011	3,291,014	—	—	37,252,025
Equipment	9,817,230	489,470	557,676	(159,109)	10,705,267
Infrastructure	105,447,212	(102,540)	4,481,840	(107,048)	109,719,464
Total capital assets being depreciated	149,225,453	3,677,944	5,039,516	(266,157)	157,676,756
Less accumulated depreciation for:					
Buildings	12,905,576	482,868	697,403	—	14,085,847
Equipment	5,561,561	346,893	1,008,802	(97,296)	6,819,960
Infrastructure	46,317,722	1,199,889	1,584,308	(74,601)	49,027,318
Total accumulated depreciation	64,784,859	2,029,650	3,290,513	(171,897)	69,933,125
Total capital assets being depreciated, net	84,440,594	1,648,294	1,749,003	(94,260)	87,743,631
Total capital assets, net	\$ 97,024,504	\$ 914,854	\$ 1,749,003	\$ (94,260)	\$ 99,594,101

Depreciation expense was charged to functions of the government as follows:

General government	\$ 550,604
Public safety	663,220
Highways and streets	2,076,689
	<u>\$ 3,290,513</u>

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (Continued)

The following is a summary of changes in capital assets for the discretely presented component units for the year ended December 31, 2009:

	Balance January 1, 2009	Additions	Retirements	Balance December 31, 2009
Component Units				
Capital assets, being depreciated:				
Equipment	\$ 656,721	\$ 28,016	\$ (8,450)	\$ 676,287
Less accumulated depreciation for:				
Equipment	457,781	68,586	(7,731)	518,636
Total capital assets being depreciated, net	\$ 198,940	\$ (40,570)	\$ (719)	\$ 157,651

4. Long-Term Obligations

A summary of changes in the long-term obligations of the County for the year ended December 31, 2009 consist of the following:

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
Primary Government				
General obligation bonds	\$ 21,818,000	\$ 2,445,000	\$ 378,000	\$ 23,885,000
Less: Unamortized Discounts	411,944	—	41,193	370,751
Total general obligation bonds	21,406,056	2,445,000	336,807	23,514,249
Compensated absences	2,956,912	105,988	—	3,062,900
Other post employment benefits	6,872,494	7,613,647	373,000	14,113,141
Total Long-Term Obligations	\$ 31,235,462	\$ 10,164,635	\$ 709,807	\$ 40,690,290
Component Units				
Compensated absences	\$ 150,636	\$ 13,766	\$ —	\$ 164,402

Compensated absences are generally liquidated by the General Fund.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (Continued)

The County's General Obligation Bonds consists of the following at December 31, 2009:

	Date Issued	Date Of Final Maturity	Original Amount	Principal Balance 2009	Interest Rate
General Obligation Bonds					
2001 Taxable G.O. Bonds, Series A Refunding Bonds, Series 2003A	3/1/01	8/1/21	\$ 345,000	\$ 260,000	6.75% to 7.25%
Refunding Bonds, Series 2003B	5/1/03	8/1/16	8,175,000	6,330,000	2.20% to 3.75%
Refunding Bonds, Series 2003B	5/1/03	9/1/14	1,325,000	695,000	2.20% to 3.50%
Sales Tax Bonds, Series 2004A	5/1/04	8/1/19	13,650,000	13,210,000	2.13% to 5.00%
2005-A General Obligation Bonds	9/1/05	9/1/15	737,000	485,000	2.75% to 3.50%
2006-A General Obligation Bonds	8/15/06	9/1/16	255,000	190,000	3.80% to 4.75%
2008 General Obligation Bonds	9/15/08	9/1/28	280,000	270,000	4.00% to 4.75%
2009-A General Obligation Improvement Bonds	10/1/09	9/1/30	2,445,000	2,445,000	2.63% to 4.25%
				23,885,000	
Less: Unamortized Discounts			576,724	370,751	
Total				\$ 23,514,249	

A reconciliation for general obligation bonds payable to the statement of net assets is as follows:

General obligation bonds - due within one year	\$ 2,074,000
General obligation bonds - due in more than one year	21,440,249
	\$ 23,514,249

Annual debt service requirements to maturity are as follows:

For The Year Ending December 31,	Principal	Interest	Total
2010	\$ 2,074,000	\$ 847,184	\$ 2,921,184
2011	2,185,000	955,525	3,140,525
2012	2,341,000	797,749	3,138,749
2013	2,477,000	693,561	3,170,561
2014	2,678,000	581,055	3,259,055
2015-2019	10,210,000	1,582,434	11,792,434
2020-2024	815,000	335,500	1,150,500
2025-2029	915,000	159,100	1,074,100
2030	190,000	8,075	198,075
Total	\$ 23,885,000	\$ 5,960,183	\$ 29,845,183

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.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (Continued)

5. Interfund Balances And Transfers

The \$176,690 due to the Youth Services fund from the Grant Programs fund represents borrowings that came about in the normal course of business and are due to either timing differences or to the elimination of negative cash balances.

A reconciliation of all transfers by fund type for 2009 is as follows:

	Transfers To								Total
	General Fund	Capital Improvement	Debt Service	Special Highway	Equipment Reserve	Youth Services	Ambulance	CIP Sales tax	
Transfers from:									
General fund	\$ —	\$ 4,000,000	\$ 2,089,500	\$ —	\$ 1,525,561	\$ 132,000	\$ 132,200	\$ 171,000	\$ 8,050,261
Employee benefit	—	—	—	—	—	—	—	—	—
Capital improvement	—	—	37,721	—	—	—	—	—	37,721
Road and bridge	379,000	—	—	865,000	831,000	—	—	—	2,075,000
Special building	—	—	—	—	114,514	—	—	—	114,514
Emergency telephone	—	—	—	—	180,000	—	—	—	180,000
Youth services grant	26,520	—	—	—	—	—	—	—	26,520
Emergency cell phone	—	—	—	—	120,000	—	—	—	120,000
Special auto fees	98,000	—	—	—	2,000	—	—	—	100,000
	<u>\$ 503,520</u>	<u>\$ 4,000,000</u>	<u>\$ 2,127,221</u>	<u>\$ 865,000</u>	<u>\$ 2,773,075</u>	<u>\$ 132,000</u>	<u>\$ 132,200</u>	<u>\$ 171,000</u>	<u>\$ 10,704,016</u>

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

6. 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 purchases commercial insurance for claims related to the above risks. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

The County has established a limited risk management program for employees' health care insurance. The program includes a stop-loss provision for claims over \$85,000 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 general 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.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (Continued)

Changes in self-insured claims liabilities during the past two years are as follows:

	<u>2009</u>	<u>2008</u>
Estimated unpaid claims, January 1	\$ 867,856	\$ 1,057,408
Incurred claims (including reported and unreported)	6,024,220	6,033,035
<u>Claim payments</u>	<u>(6,186,885)</u>	<u>(6,222,587)</u>
<u>Estimated unpaid claims, December 31</u>	<u>\$ 705,191</u>	<u>\$ 867,856</u>

Liabilities related to risks of loss are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The County has reserved \$3,950,735 of fund balance in the General Fund for future health and workers' compensation claims.

7. Commitments And Contingencies

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.

The County is a defendant to 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 these actions and pending claims will not have an adverse material effect on the County's financial position.

8. Pension And Other Benefits

Pension Plans

KPERS And KP&F

The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, et seq. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS 400 SW 8th Avenue, Suite 200, Topeka, Kansas 66603-3925 or by calling 1-800-228-0366.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (*Continued*)

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. Starting July 1, 2009, the contribution rate for new employees was at 6% of covered salary. 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 KPERS employer rate established for the year beginning January 1, 2009 was 6.54%. Douglas County's employer contributions to KPERS for the years ending December 31, 2009, 2008 and 2007 were \$749,561, \$761,664 and \$631,750 respectively, equal to the statutory required contributions for each year. The KP&F uniform participating employer rate established for the year beginning January 1, 2009 is 16.47%. 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 31, 2009, 2008, and 2007 were \$952,418, \$982,994 and \$940,361, respectively, equal to the statutory required contributions for each year.

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.

Vacation, Sick Pay And Compensated Time Off

The County's policies regarding vacation and sick pay permit employees, other than elected officials, to accumulate a maximum of 12 to 21 days of vacation depending on years of service. Accumulated vacation pay is payable upon employment termination. Sick leave may be accumulated to 130 days. However, on termination only 1/3 on a maximum of 720 hours is payable. Compensated time off may be accumulated in place of overtime up to a maximum of 240 hours. At December 31, 2009 accrued vacation and other compensated time off and related benefits on the statement of net assets totaled \$3,062,900.

Flexible Benefit Plan (I.R.C. Section 125)

The County Commission has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All County employees working more than 20 hours per week are eligible to participate in the Plan upon employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Benefits offered through the Plan include various insurance and disability benefits.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (Continued)

9. 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 (the 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 health care 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 \$373,000 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:

	2009	2008
Annual required contribution	\$ 7,584,193	\$ 7,293,494
Interest on OPEB obligation	274,900	—
Adjustment to annual required contribution	(245,446)	—
Annual OPEB costs	7,613,647	7,293,494
Contributions made	(373,000)	(421,000)
Change in net OPEB obligation	7,240,647	6,872,494
Net OPEB obligation - beginning of year	6,872,494	—
Net OPEB obligation - end of year	\$ 14,113,141	\$ 6,872,494

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (Continued)

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, 2009 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, 2008	\$ 7,293,494	6%	\$ 6,872,494
December 31, 2009	7,613,647	5%	14,113,141

The information for the year 2007 was not available.

As of December 31, 2009 the funded status of the Plan is as follows:

Actuarial accrued liability	\$ 63,486,148
Actuarial value of assets	—
	<hr/>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 63,486,148</u>
Funded ratio	0%
Covered payroll	\$ 25,766,105
UAAL as a percentage of covered payroll	246%

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 multiyear trend information about whether the actuarial value of 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.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (*Continued*)

In the January 1, 2010, actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return, which is the rate of the employer's own investments as there are no plan assets, and an annual healthcare cost trend of 10%, reduced by decrements to an ultimate rate of 5% after seven years. The UAAL is being amortized as a level dollar over an open thirty-year period with 29 years remaining.

10. Cost Sharing Arrangements And Conduit Debt

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 the 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.

DOUGLAS COUNTY, KANSAS

Notes To Basic Financial Statements (*Continued*)

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 entities. 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, 2009; however, the original amount issued was \$2,725,000.

11. Prior Period Adjustments

The "restatement" column in Note 3 represents a prior period adjustment to correct errors in the amounts recorded in 2008 for land, buildings, equipment and infrastructure and the related accumulated depreciation for each in the net amount of \$914,854. An additional adjustment for \$3,659,881 was also needed to properly report the balance of health and workers' compensation cash reserves and the claims payable due at the end of 2008. The effect of these adjustments was to increase net assets by \$4,574,735 and increase fund balance by \$3,659,881.

In 2009, the Lawrence Douglas County Health Department (discretely presented component unit) determined that it was not properly reporting an accrual for accrued vacation and sick time. The effect of this prior period adjustment was to decrease net assets by \$54,950.

DOUGLAS COUNTY, KANSAS

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET TO ACTUAL
GENERAL FUND
For The Year Ended December 31, 2009**

	Actual	Budgeted Amounts		Variance With
		Original	Final	Final Budget Positive (Negative)
Revenues				
Taxes	\$ 33,578,230	\$ 34,011,711	\$ 34,011,711	\$ (433,481)
Intergovernmental	5,311,323	5,268,329	5,268,329	42,994
Fees and permits	2,285,728	2,093,837	2,093,837	191,891
Charges for services	1,420,438	675,451	675,451	744,987
Investment revenue	503,562	1,189,757	1,189,757	(686,195)
Miscellaneous	157,454	140,450	140,450	17,004
Total Revenues	43,256,735	43,379,535	43,379,535	(122,800)
Expenditures				
General government	24,864,741	25,601,100	25,601,100	736,359
Public safety	9,489,703	10,607,896	10,607,896	1,118,193
Total Expenditures	34,354,444	36,208,996	36,208,996	1,854,552
Excess Of Revenue Over Expenditures				
	8,902,291	7,170,539	7,170,539	1,731,752
Other Financing Sources (Uses)				
Transfers in	503,520	529,000	529,000	(25,480)
Transfers out	(8,050,259)	(7,266,727)	(7,266,727)	(783,532)
Total Other Financing Sources (Uses)	(7,546,739)	(6,737,727)	(6,737,727)	(809,012)
Net Change In Fund Balance	1,355,552	\$ 432,812	\$ 432,812	\$ 922,740
Fund Balance - Beginning Of Year, As Restated	5,678,864			
Fund Balance - End Of Year	\$ 7,034,416			

DOUGLAS COUNTY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL ROAD AND BRIDGE FUND For The Year Ended December 31, 2009

	Actual	Budgeted Amounts		Variance with
		Original	Final	Final Budget Positive (Negative)
Revenues				
Taxes	\$ 3,902,545	\$ 3,967,034	\$ 3,902,541	\$ 4
Intergovernmental	2,500,689	1,540,000	2,500,688	1
Fees and permits	1,640	—	—	1,640
Charges for services	137,514	71,000	172,305	(34,791)
Miscellaneous	121	—	—	121
Total Revenues	6,542,509	5,578,034	6,575,534	(33,025)
Expenditures				
Highway and streets	4,388,389	5,056,000	4,570,000	181,611
Excess Of Revenues Over Expenditures	2,154,120	522,034	2,005,534	148,586
Other Financing Sources (Uses)				
Transfers (out)	(2,075,000)	(585,000)	(2,020,000)	(55,000)
Net Change In Fund Balance	79,120	\$ (62,966)	\$ (14,466)	\$ 93,586
Fund Balance - Beginning Of Year	854,639			
Fund Balance - End Of Year	\$ 933,759			

DOUGLAS COUNTY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION

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

December 31, 2009

Actuarial Valuation Date	Actuarial Value Of Assets (a)	Actuarial Accrued Liability (b)	Unfunded AAL (b) - (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL As Percent Of Payroll (b-a)/(c)
10/1/2007	\$ —	\$ 62,294,659	\$ 62,294,659	0.0%	\$ 24,603,660	253.2%
1/1/2010	—	63,486,148	63,486,148	0.0%	25,766,105	246.4%

DOUGLAS COUNTY, KANSAS

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS December 31, 2009

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Fund	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 11,848,569	\$ 5,386,495	\$ 671,014	\$ 17,906,078
Receivables (net of allowance)				
Accounts and other	475,012	—	—	475,012
Taxes	3,242,704	—	—	3,242,704
Due from other funds	176,690	—	—	176,690
Total Assets	\$ 15,742,975	\$ 5,386,495	\$ 671,014	\$ 21,800,484
Liabilities				
Accounts payable	\$ 1,224,762	\$ —	\$ —	\$ 1,224,762
Accrued expense	43,750	—	—	43,750
Due to other funds	176,690	—	—	176,690
Deferred revenue	3,242,704	—	—	3,242,704
Total Liabilities	4,687,906	—	—	4,687,906
Fund Balances				
Unreserved				
Undesignated	11,055,069	5,386,495	671,014	17,112,578
Total Liabilities And Fund Balances	\$ 15,742,975	\$ 5,386,495	\$ 671,014	\$ 21,800,484

DOUGLAS COUNTY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS For The Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 3,312,281	\$ 362,529	\$ —	\$ 3,674,810
Intergovernmental	1,669,466	—	—	1,669,466
Licenses, fees, and permits	703,290	—	—	703,290
Charges for services	1,740,360	—	—	1,740,360
Investment income	71,215	547	5,527	77,289
Miscellaneous	248,448	255	—	248,703
Total Revenues	7,745,060	363,331	5,527	8,113,918
Expenditures				
General government	4,781,293	—	—	4,781,293
Public safety	17,995	—	—	17,995
Health and environment	3,494,968	—	—	3,494,968
Highway and streets	391,202	—	—	391,202
Debt service				
Principal retirement	—	378,000	—	378,000
Interest and other charges	—	905,878	—	905,878
Total Expenditures	8,685,458	1,283,878	—	9,969,336
Excess (deficiency) of revenues over (under) expenditures	(940,398)	(920,547)	5,527	(1,855,418)
Other Financing Sources (Uses)				
Transfers in	3,902,275	2,127,221	171,000	6,200,496
Transfers out	(541,036)	—	—	(541,036)
Total Other Financing Sources (Uses)	3,361,239	2,127,221	171,000	5,659,460
Net Change In Fund Balances	2,420,841	1,206,674	176,527	3,804,042
Fund Balances - Beginning Of Year	8,634,228	4,179,821	494,487	13,308,536
Fund Balances - End Of Year	\$ 11,055,069	\$ 5,386,495	\$ 671,014	\$ 17,112,578

DOUGLAS COUNTY, KANSAS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

Page 1 Of 4

December 31, 2009

	Special Highway Improvement	Special Road, Bridge, Machinery And Equipment	Special Liability	Special Parks And Recreation	Special Alcohol	Special Building
Assets						
Cash and cash equivalents	\$ 1,161,109	\$ 196,047	\$ 288,443	\$ 92,683	\$ 13,361	\$ 104,719
Receivables (net of allowance):						
Accounts and other	—	—	—	—	—	—
Taxes	—	—	—	—	—	296,776
Due from other funds	—	—	—	—	—	—
Total Assets	\$ 1,161,109	\$ 196,047	\$ 288,443	\$ 92,683	\$ 13,361	\$ 401,495
Liabilities And Fund Balances						
Liabilities						
Accounts payable	\$ —	\$ —	\$ 40,362	\$ 4,054	\$ 13,361	\$ 9,436
Accrued expenses	—	—	—	—	—	—
Due to other funds	—	—	—	—	—	—
Deferred revenue	—	—	—	—	—	296,776
Total Liabilities	—	—	40,362	4,054	13,361	306,212
Fund Balances						
Unreserved						
Undesignated	1,161,109	196,047	248,081	88,629	—	95,283
Total Liabilities And Fund Balances	\$ 1,161,109	\$ 196,047	\$ 288,443	\$ 92,683	\$ 13,361	\$ 401,495

DOUGLAS COUNTY, KANSAS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

Page 2 Of 4
December 31, 2009

	Economic Development	Equipment Reserve	Emergency Telephone	Youth Services	Youth Services Grant	Ambulance
Assets						
Cash and cash equivalents	\$ 2,575	\$ 7,190,871	\$ 63,690	\$ 58,557	\$ 490,679	\$ 707,679
Receivables (net of allowance):						
Accounts and other	—	—	94,310	3	—	377,227
Taxes	—	—	—	1,351,347	—	1,594,581
Due from other funds	—	—	—	176,690	—	—
Total Assets	\$ 2,575	\$ 7,190,871	\$ 158,000	\$ 1,586,597	\$ 490,679	\$ 2,679,487
Liabilities And Fund Balances						
Liabilities						
Accounts payable	\$ —	\$ 55,556	\$ 1,615	\$ 7,149	\$ 913	\$ 1,084,845
Accrued expenses	—	—	—	21,992	4,395	—
Due to other funds	—	—	—	—	—	—
Deferred revenue	—	—	—	1,351,347	—	1,594,581
Total Liabilities	—	55,556	1,615	1,380,488	5,308	2,679,426
Fund Balances						
Unreserved						
Undesignated	2,575	7,135,315	156,385	206,109	485,371	61
Total Liabilities And Fund Balances	\$ 2,575	\$ 7,190,871	\$ 158,000	\$ 1,586,597	\$ 490,679	\$ 2,679,487

DOUGLAS COUNTY, KANSAS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

Page 3 Of 4
December 31, 2009

	Ambulance Capital Reserve	Ambulance Building	Prosecuting Training And Assistance	Special Auto Fees	Special Law Enforcement Trust	Community Correction Plan	Community Correction Benefit
Assets							
Cash and cash equivalents	\$ 251,314	\$ —	\$ 31,662	\$ 88,715	\$ 108,690	\$ 92,442	\$ 10,285
Receivables (net of allowance):							
Accounts receivable	—	—	—	—	—	—	—
Taxes receivable	—	—	—	—	—	—	—
Due from other funds	—	—	—	—	—	—	—
Total Assets	\$ 251,314	\$ —	\$ 31,662	\$ 88,715	\$ 108,690	\$ 92,442	\$ 10,285
Liabilities And Fund Balances							
Liabilities							
Accounts payable	\$ —	\$ —	\$ —	\$ 273	\$ 6,124	\$ 220	\$ —
Accrued expenses	—	—	—	8,476	—	6,359	—
Due to other funds	—	—	—	—	—	—	—
Deferred revenue	—	—	—	—	—	—	—
Total Liabilities	—	—	—	8,749	6,124	6,579	—
Fund Balances							
Unreserved							
Undesignated	251,314	—	31,662	79,966	102,566	85,863	10,285
Total Liabilities And Fund Balances	\$ 251,314	\$ —	\$ 31,662	\$ 88,715	\$ 108,690	\$ 92,442	\$ 10,285

DOUGLAS COUNTY, KANSAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
Page 4 Of 4
December 31, 2009

	Grant Programs	Donation Fund	Reward Fund	Emergency Cell Phone	Sheriff Special Purpose	Register Of Deeds Technology	Total
Assets							
Cash and cash equivalents	\$ 416,363	\$ 78,612	\$ —	\$ 91,309	\$ 9,855	\$ 298,909	\$ 11,848,569
Receivables (net of allowance):							
Accounts receivable	—	—	—	—	—	3,472	475,012
Taxes receivable	—	—	—	—	—	—	3,242,704
Due from other funds	—	—	—	—	—	—	176,690
Total Assets	\$ 416,363	\$ 78,612	\$ —	\$ 91,309	\$ 9,855	\$ 302,381	\$ 15,742,975
Liabilities And Fund Balances							
Liabilities							
Accounts payable	\$ 367	\$ 487	\$ —	\$ —	\$ —	\$ —	\$ 1,224,762
Accrued expenses	2,528	—	—	—	—	—	43,750
Due to other funds	176,690	—	—	—	—	—	176,690
Deferred revenue	—	—	—	—	—	—	3,242,704
Total Liabilities	179,585	487	—	—	—	—	4,687,906
Fund Balances							
Unreserved							
Undesignated	236,778	78,125	—	91,309	9,855	302,381	11,055,069
Total Liabilities And Fund Balances	\$ 416,363	\$ 78,612	\$ —	\$ 91,309	\$ 9,855	\$ 302,381	\$ 15,742,975

DOUGLAS COUNTY, KANSAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS**

Page 1 Of 4

For The Year Ended December 31, 2009

	Special Highway Improvement	Special Road, Bridge, Machinery and Equipment	Special Liability	Special Parks and Recreation	Special Alcohol	Special Building
Revenues						
Taxes	\$ —	\$ —	\$ 4,906	\$ —	\$ —	\$ 335,704
Intergovernmental	—	—	—	15,071	25,821	—
Licenses, fees, and permits	—	—	—	—	—	—
Charges for services	—	—	—	—	—	—
Investment income	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	59,278
Total Revenues	—	—	4,906	15,071	25,821	394,982
Expenditures						
General government	—	—	(9,497)	—	—	190,506
Public safety	—	—	—	—	—	—
Health and environment	—	—	—	4,054	25,822	—
Highway and streets	391,202	—	—	—	—	—
Total Expenditures	391,202	—	(9,497)	4,054	25,822	190,506
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(391,202)	—	14,403	11,017	(1)	204,476
Other Financing Sources (Uses)						
Transfers in	865,000	—	—	—	—	—
Transfers out	—	—	—	—	—	(114,514)
Total Other Financing Sources (Uses)	865,000	—	—	—	—	(114,514)
Net Change In Fund Balances	473,798	—	14,403	11,017	(1)	89,962
Fund Balances, Beginning Of Year	687,311	196,047	233,678	77,612	1	5,321
Fund Balances, End Of Year	\$ 1,161,109	\$ 196,047	\$ 248,081	\$ 88,629	\$ —	\$ 95,283

DOUGLAS COUNTY, KANSAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS**

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For The Year Ended December 31, 2009

	Economic Development	Equipment Reserve	Emergency Telephone	Youth Services	Youth Services Grant	Ambulance
Revenues						
Taxes	\$ —	\$ —	\$ 335,734	\$ 1,048,507	\$ —	\$ 1,587,430
Intergovernmental	—	—	—	—	706,015	—
Licenses, fees, and permits	—	—	—	—	—	—
Charges for services	—	—	—	—	—	1,567,746
Investment income	—	56,890	1,797	4,644	—	—
Miscellaneous	29,400	—	—	147,120	—	—
Total Revenues	29,400	56,890	337,531	1,200,271	706,015	3,155,176
Expenditures						
General government	27,819	993,024	—	1,505,791	615,958	—
Public safety	—	—	—	—	—	—
Health and environment	—	—	135,852	—	—	3,299,631
Highway and streets	—	—	—	—	—	—
Total Expenditures	27,819	993,024	135,852	1,505,791	615,958	3,299,631
Excess (Deficiency) Of Revenues Over (Under) Expenditures	1,581	(936,134)	201,679	(305,520)	90,057	(144,455)
Other Financing Sources (Uses)						
Transfers in	—	2,773,075	—	132,000	—	132,200
Transfers out	—	—	(180,000)	—	(26,522)	—
Total Other Financing Sources (Uses)	—	2,773,075	(180,000)	132,000	(26,522)	132,200
Net Change In Fund Balances	1,581	1,836,941	21,679	(173,520)	63,535	(12,255)
Fund Balances, Beginning Of Year	994	5,298,374	134,706	379,629	421,836	12,316
Fund Balances, End Of Year	\$ 2,575	\$ 7,135,315	\$ 156,385	\$ 206,109	\$ 485,371	\$ 61

DOUGLAS COUNTY, KANSAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS**

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For The Year Ended December 31, 2009

	Ambulance Capital Reserve	Ambulance Building	Prosecuting Training and Assistance	Special Auto Fees	Special Law Enforcement Trust	Community Correction Plan	Community Correction Benefit
Revenues							
Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Intergovernmental	—	—	—	—	—	527,148	—
Licenses, fees, and permits	—	—	—	703,290	—	—	—
Charges for services	—	—	7,764	—	—	—	—
Investment income	3,125	—	—	—	—	—	—
Miscellaneous	—	—	—	—	10,682	—	—
Total Revenues	3,125	—	7,764	703,290	10,682	527,148	—
Expenditures							
General government	—	—	5,867	559,105	—	537,736	—
Public safety	—	—	—	—	—	—	—
Health and environment	10,331	—	—	—	19,278	—	—
Highway and streets	—	—	—	—	—	—	—
Total Expenditures	10,331	—	5,867	559,105	19,278	537,736	—
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(7,206)	—	1,897	144,185	(8,596)	(10,588)	—
Other Financing Sources (Uses)							
Transfers in	—	—	—	—	—	—	—
Transfers out	—	—	—	(100,000)	—	—	—
Total Other Financing Sources (Uses)	—	—	—	(100,000)	—	—	—
Net Change In Fund Balances	(7,206)	—	1,897	44,185	(8,596)	(10,588)	—
Fund Balances, Beginning Of Year	258,520	—	29,765	35,781	111,162	96,451	10,285
Fund Balances, End Of Year	\$ 251,314	\$ —	\$ 31,662	\$ 79,966	\$ 102,566	\$ 85,863	\$ 10,285

DOUGLAS COUNTY, KANSAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS**

Page 4 Of 4

For The Year Ended December 31, 2009

	Grant Programs	Donation Fund	Reward Fund	Emergency Cell Phone	Sheriff Special Purpose	Register of Deeds Technology	Total
Revenues							
Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3,312,281
Intergovernmental	175,725	—	—	219,686	—	—	1,669,466
Licenses, fees, and permits	—	—	—	—	—	—	703,290
Charges for services	—	—	—	—	8,400	156,450	1,740,360
Investment income	—	—	—	1,638	—	3,121	71,215
Miscellaneous	—	1,968	—	—	—	—	248,448
Total Revenues	175,725	1,968	—	221,324	8,400	159,571	7,745,060
Expenditures							
General government	182,081	2,466	—	81,792	—	88,645	4,781,293
Public safety	—	1,023	11,937	—	5,035	—	17,995
Health and environment	—	—	—	—	—	—	3,494,968
Highway and streets	—	—	—	—	—	—	391,202
Total Expenditures	182,081	3,489	11,937	81,792	5,035	88,645	8,685,458
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(6,356)	(1,521)	(11,937)	139,532	3,365	70,926	(940,398)
Other Financing Sources (Uses)							
Transfers in	—	—	—	—	—	—	3,902,275
Transfers out	—	—	—	(120,000)	—	—	(541,036)
Total Other Financing Sources (Uses)	—	—	—	(120,000)	—	—	3,361,239
Net Change In Fund Balances	(6,356)	(1,521)	(11,937)	19,532	3,365	70,926	2,420,841
Fund Balances, Beginning Of Year	243,134	79,646	11,937	71,777	6,490	231,455	8,634,228
Fund Balances, End Of Year	\$ 236,778	\$ 78,125	\$ —	\$ 91,309	\$ 9,855	\$ 302,381	\$ 11,055,069

DOUGLAS COUNTY, KANSAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
December 31, 2009

	Trafficway Construction	Juvenile Detention Center Construction	CIP Sales Tax	Total Nonmajor Capital Project Funds
Assets				
Cash and cash equivalents	\$ 44,721	\$ 1,763	\$ 624,530	\$ 671,014
Fund Balances				
Unreserved				
Undesignated	\$ 44,721	\$ 1,763	\$ 624,530	\$ 671,014

DOUGLAS COUNTY, KANSAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR CAPITAL PROJECT FUNDS
For The Year Ended December 31, 2009**

	Trafficway Construction	Juvenile Detention Center Construction	CIP Sales Tax	Total Nonmajor Capital Project Funds
Revenues				
Investment revenue	\$ —	\$ 21	\$ 5,506	\$ 5,527
Other Financing Sources (Uses)				
Transfers in	—	—	171,000	171,000
Net Change In Fund Balance	—	21	176,506	176,527
Fund Balance - Beginning Of Year	44,721	1,742	448,024	494,487
Fund Balance - End Of Year	\$ 44,721	\$ 1,763	\$ 624,530	\$ 671,014

DOUGLAS COUNTY, KANSAS

**COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS**

**Page 1 Of 2
December 31, 2009**

	County Sheriff	District Attorney Bad Checks	District Court	Law Library	Employee Contribution
Assets					
<u>Cash and investments</u>	<u>\$ 8,644</u>	<u>\$ 79,706</u>	<u>\$ 886,707</u>	<u>\$ 245,739</u>	<u>\$ 32,157</u>
Liabilities					
Accounts payable	\$ 8,644	\$ 79,706	\$ —	\$ —	\$ 32,157
Due to other governments	—	—	—	—	—
Due to others	—	—	886,707	245,739	—
<u>Total Liabilities</u>	<u>\$ 8,644</u>	<u>\$ 79,706</u>	<u>\$ 886,707</u>	<u>\$ 245,739</u>	<u>\$ 32,157</u>

DOUGLAS COUNTY, KANSAS

**COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS**

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December 31, 2009**

	Motor Vehicle Accounts	Taxation Accounts	Employee Activities	Reward Fund	Valley View	Totals
Assets						
Cash and investments	\$ 2,210,842	\$ 64,490,319	\$ 3,387	\$ 11,985	\$ 87,208	\$ 68,056,694
Liabilities						
Accounts payable	\$ —	\$ —	\$ 3,387	\$ 11,985	\$ 87,208	\$ 223,087
Due to other governments	2,210,842	64,490,319	—	—	—	66,701,161
Due to others	—	—	—	—	—	1,132,446
Total Liabilities	\$ 2,210,842	\$ 64,490,319	\$ 3,387	\$ 11,985	\$ 87,208	\$ 68,056,694