

BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KANSAS

Amended agenda

WEDNESDAY, SEPTEMBER 5, 2012

4:00 p.m.

- Consider approval of a Proclamation to declare September 7, 2012 and "International Literacy Day" (Karen Wycoff, Altrusa International)
- Consider approval of a Proclamation declaring September 16-22, 2012 as "Just Food Fight Hunger" (Jeremy Farmer, Just Food)

CONSENT AGENDA

- (1) (a) Consider approval of Commission Orders;
- (b) Consider acquisition of right of way for bridge no. 0.33N – 9.00E (Michael Kelly);
- (c) Consider approval of a three-party agreement with KDOT and BNSF Installation of railway-highway crossing signals on E 950 Road, Project No. 23 X-0244-01. (Keith Browning);
- (d) Consider approval to purchase culvert pipe liners (Keith Browning); and
- (e) Consider executing Quitclaim Deed to KDOT for material mixing strip on west side of Noria Road/Route 442 intersection (Keith Browning)

REGULAR AGENDA

- (2) Consider continuation of a Burn Ban in the unincorporated area of Douglas County (Jillian Rodrigue)
- (3) Accept 2011 Audit/Financial Statements. (Shelly Shammond, AGH/Sarah Plinsky);
- (4) Consider approval to waive the formal bidding process and authorize staff to access the State of Kansas, Western States Contract Alliance, and related MARC (Mid-America Regional Council) contracts for the purchase and implementation of a new P25 800 MHz Digital Simulcast Radio System. Second, support and fund upgrades and improvements to the DGCO Emergency Communications Center located at the DGCO Law Enforcement Center directly related to new radio system implementation. (Scott Ruf)
- (5) Consider approving the reconfiguration of DGCO Emergency Management and Emergency Communication offices and workspace areas. (Scott Ruf)
- (6) Consider approval to solicit bids for replacement of the Law Enforcement Center's generator with new generator capable of providing long term back-up power for the entire LEC in the event of power loss/failure. (Scott Ruf)
- (7) Consider improvements and repairs to LDCFM Station #11. (Sarah Plinsky)
- (8) Other Business
 - (a) Consider approval of Accounts Payable (if necessary)
 - (b) Appointments
 - (c) Public Comment
 - (d) Miscellaneous

RECESS

RECONVENE

6:35 p.m.

- (9) Consider new policies for dispatched towing in Douglas County (Jim Flory)
- (10) Adjourn

WEDNESDAY, SEPTEMBER 12, 2012 – Tentatively Cancelled

TUESDAY, SEPTEMBER 18, 2012

10:30 a.m. - Ribbon cutting ceremony for the opening of 59 Highway. Location is undetermined. (Two or more Commissioners may attend.)

WEDNESDAY, SEPTEMBER 19, 2012

-Consider a Text Amendment, **TA-8-11-11**, to the Douglas County Zoning Regulations for the Unincorporated Territory of Douglas County to establish *Agritourism* as a use in the County A (Agriculture). (Mary Miller is the Planner)

-**CUP-12-00030**: Consider a Conditional Use Permit for a truck storage facility for Creekwood Lawn, located at 1753 N 700 Road. Submitted by Shelby Franklin, property owner of record. (PC Item 1; approved 8-0 on 8/20/12) Sandra Day will present the item.

-Discussion of I-Code

FRIDAY, SEPTEMBER 21, 2012

7:30-9:00 a.m. – Lawrence School Foundation Breakfast at the Lawrence Holidome (Two or more Commissioners may attend. No County business will be conducted)

WEDNESDAY, SEPTEMBER 26, 2012

-Community Corrections Comprehensive Plan Fiscal Year 2012 Quarterly and Year End Outcome Report Format (Deborah Ferguson)

THURSDAY, OCTOBER 11, 2012

3-6 p.m. – Douglas County Senior Services 40th Anniversary Event

SATURDAY, OCTOBER 20, 2012

4-7 p.m.-Douglas County Senior Services Chili Cook off

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.*



Office of the County Commission

PROCLAMATION

For Douglas County, Kansas

WHEREAS: There are over 796 million adults worldwide who lack the literacy skills needed to obtain good jobs or to actively participate in the education of their children; and it is estimated 75 million children do not attend school and many more attend irregularly or are drop outs, and over 150,000 people in the state of Kansas over the age of 16 lack the ability to read or write.

WHEREAS: Altrusa International, Inc., an organization of executive and professional women committed to community service, has pledged to work toward worldwide literacy; and

WHEREAS: The community of Lawrence has residents of all ages, in every neighborhood, who are functionally illiterate; and

WHEREAS: Altrusa International, Inc., of Lawrence is the underwriting sponsor of the River City Reading Festival. They have supported New York Elementary School with a large donation of books, as well as, volunteers for elementary reading companions. Altrusa has given books to Women's Transitional Care Services (WTCS) and First Step House, along with annual scholarships for women. They have provided large print books and subscriptions to Lawrence Senior Services, newspaper subscriptions to Health Care Access, and have implemented the ongoing Newborn Book Project at Lawrence Memorial Hospital, and thereby encourages reading and the promotion of life-long literacy for the residents of Lawrence.

NOW, THEREFORE, the Board of County Commissioners of Douglas County, Kansas, hereby proclaim September 8th, 2012 as

"INTERNATIONAL LITERACY DAY"

and urges all citizens of this community to continue working together in addressing literacy needs in Lawrence and Douglas County.

ADOPTED this 8th day of September, 2012.

**BOARD OF COUNTY COMMISSIONERS
OF DOUGLAS COUNTY, KANSAS**

Mike Gaughan, Chairman

Nancy Thellman, Member

Jim Flory, Member



Office of the County Commission
PROCLAMATION
For Douglas County, Kansas

- WHEREAS,** Douglas County is proud to recognize Just Food, the Food Bank in Douglas County in its continued innovative efforts to fight hunger and be a voice for those who are food insecure; and
- WHEREAS,** On September 16, 2012, United Way of Douglas County will be hosting their campaign kickoff and partnering with Just Food to package and distribute 40,000 meals to Douglas County residents and partner agencies; and
- WHEREAS,** On September 21, 2012, Just Food's 2nd Annual Charity Golf Classic, presented by Knology and Dillon's, will take place with all proceeds to feed Douglas County residents; and
- WHEREAS,** Monthly, Just Food distributes food to nearly 10,000 through its food pantry and partner agency network; and
- WHEREAS,** Just Food continues to live up to its mission to provide food to those who are food insecure while seeking to raise awareness and promote action to combat hunger in Douglas County;

NOW, THEREFORE, the Board of County Commissioners of Douglas County, Kansas, hereby proclaims the week of September 16-22, 2012 as "**JUST FOOD FIGHT HUNGER WEEK**", and urges citizens to support Just Food's mission to fight hunger in Douglas County, Kansas.

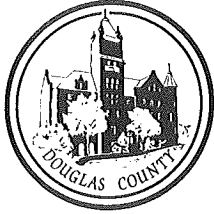
ADOPTED this 5th day of September, 2012.

**BOARD OF COUNTY COMMISSIONERS
OF DOUGLAS COUNTY, KANSAS**

Mike Gaughan, Chairman

Jim Flory, Member

Nancy Thellman, Member



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 *KAB*
Michael D. Kelly, L.S., County Surveyor *MCK*

DATE : August 30, 2012

RE : Drainage Structure Replacement; Structure No. 0.33N – 9.00E
Acquisition of Easement; Consent agenda

A project has been designed to replace a deficient drainage structure located approximately 1/3 mile north of the Franklin County line on County Route 1039 (E900 Road). Plans were developed in-house and negotiations with the pertinent landowners for permanent easement have been completed.

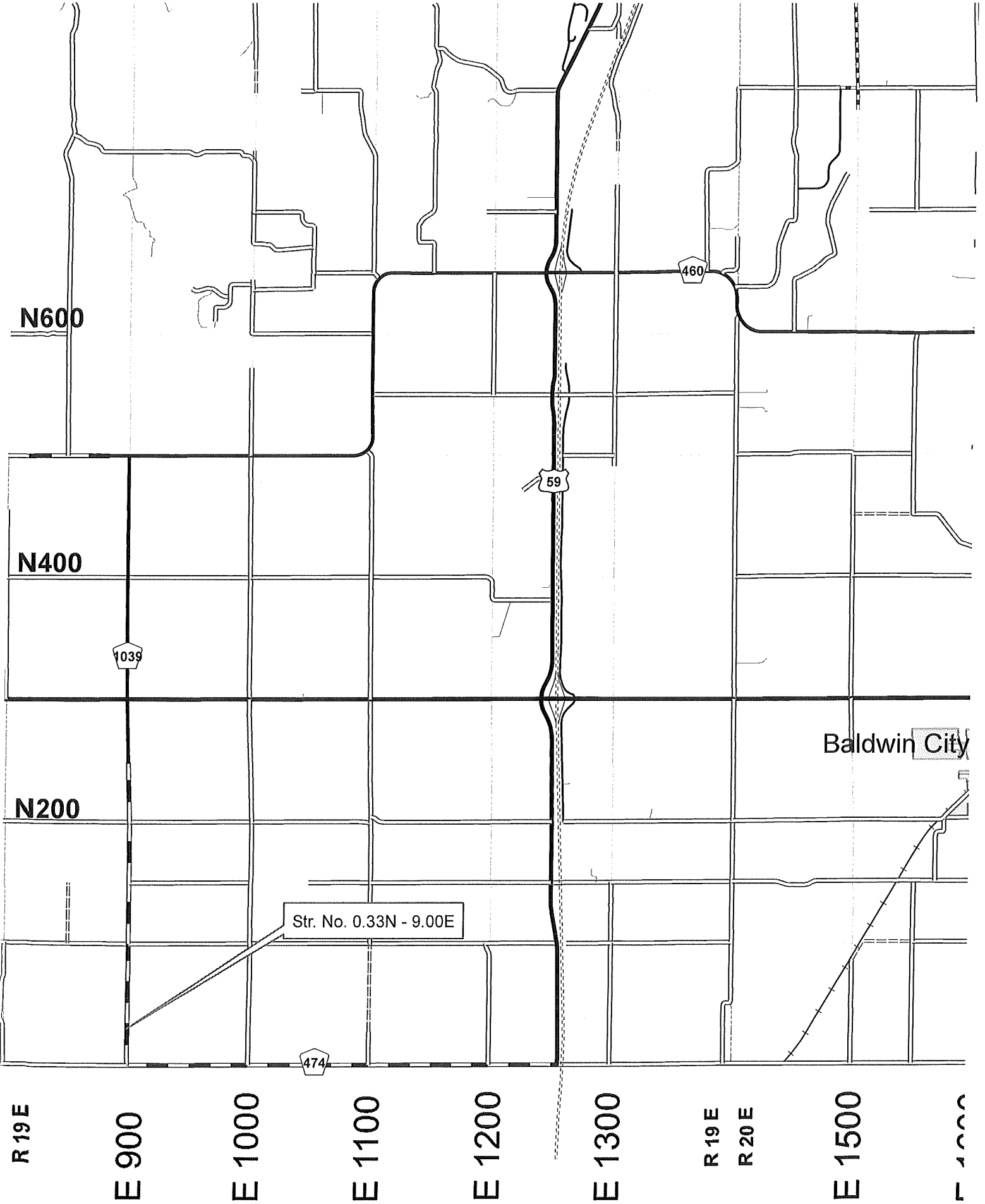
Construction is planned for October 2012 and will be accomplished using county personnel.

To ensure the proper completion of a necessary construction project approval is recommended for the attached CONTRACT's FOR HIGHWAY PURPOSES.

ACTION REQUIRED: Consent agenda approval of the CONTRACT's FOR HIGHWAY PURPOSES for Drainage Structure No. 0.33N – 9.00E.

Structure No. 0.33N - 9.00E

1 inch = 1 miles
0.5 0.25 0 0.5 Miles



MEMORANDUM

To : Board of County Commissioners

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

Date : August 30, 2012

Re : Consent Agenda approval of 3-party Agreement with KDOT and BNSF
Installation of railway-highway crossing signals on E 950 Road
Project No. 23 X-0244-01

Attached are three (3) original copies of a 3-party agreement between KDOT, the Burlington Northern Santa Fe (BNSF) railroad, and Douglas County for installation of railroad crossing signals and gates on E 950 Road approximately ¼-mile south of N 2000 Road in Lecompton Township. Under provisions of the agreement, BNSF installs the signals with 80% federal funding reimbursement from KDOT.

Also under terms of the agreement, Douglas County is responsible for installing warning signs on E 950 Road in advance of the crossing. We are currently responsible for these signs. Douglas County has no added costs or responsibilities resulting from this agreement.

KDOT monitors railroad crossings, and prioritizes crossing upgrades. Factors typically considered are volume of train traffic, volume of roadway traffic, train speeds, accident history, etc. Douglas County was not a party in the decision to install gates at this location, but this department is very much in favor of the installation.

Action Required: Consent Agenda approval of a 3-party agreement between Douglas County, KDOT, and BNSF Railroad for installation of railway-highway crossing signals with gates on E 950 Road approximately 1/4-mile south of N 2000 Road in Lecompton Township. The BOCC Chair should sign three (3) original copies of the agreement.

"COUNTY'S ORIGINAL"

Agmt. No. 006123048

A G R E E M E N T

BNSF Railway Company
Crossing Signals and Gates

Project No. 23 X-0244-01
23 R.R. 82-7-1(167)
Douglas County, Kansas

Agreement between the BNSF Railway Company, Douglas County, Kansas, and the Secretary of Transportation of the State of Kansas, relative to the construction and maintenance of Railroad Crossing Safety Devices.

* * * * *

This agreement, made and entered into this _____ day of _____, _____, by and between the BNSF Railway Company, a Corporation, hereinafter referred to as the "Company", Douglas County, Kansas hereinafter referred to as the "County", and the Secretary of Transportation of the State of Kansas hereinafter the "Secretary".

WITNESSETH:

WHEREAS, the Secretary was given the authority for the expenditure of state highway funds on railroad crossings on city, county or township roads on which it is appropriate for safety devices to be installed, and

WHEREAS, the Secretary, Company and County have agreed to a project to install straight post signals and gates at a grade crossing (DOT No. 005878X) on a E. 950 Road in Douglas County, Kansas, under Project No. 23 X-0244-01; 23 R.R. 82-7-1 (167) and more particularly described as follows:

at the intersection of E. 950 Road and the Company's tracks at a point approximately 1000 feet South of the Northeast Corner of Section 8, Township 12 South, Range 19 East, in Douglas County, Kansas.

WHEREAS, the locations for the signals and gates were determined by a diagnostic team consisting of representatives of the Company, the County, and the Secretary, and

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained, it is hereby agreed by the parties hereto:

1. The Company agrees to be responsible for twenty percent (20%) of the total cost of the project installation, to include all costs by the Company and the Secretary for preliminary engineering (surveys, preparation of plans and estimates, audits, etc.), right-of-way, construction and such other items as are properly chargeable to the installation.

2. The County will install and maintain the advance warning signs.

3. The Company will provide the Secretary with a copy of the bill of materials and the detailed estimate of the cost of the project, this estimate to be attached to this agreement.

4. After the Company has been notified by the Secretary to order the material and make the installation, the Company will notify the Secretary's Area Engineer at Osage City, Kansas, at least one week in advance of the date that work on the project is to be started, and should withdrawal from the project become necessary for any reason, the Company will each time notify the Secretary's Area Engineer of the date that work on the project is to be resumed.

5. The Company will install the new straight post signals and gates and make all connections necessary for their successful operation, and do all incidental and appurtenant work in accordance with the project and the "Manual on Uniform Traffic Control Devices". The Company will furnish all of the material and do all of the work with its own forces, or the work may be done by a contractor paid under a contract let by the Company in compliance with the provisions of 23 C. F. R., Chapter I, Subchapter B, Part 140, Subpart I. Said Title 23 Code of Federal Regulations (23 C. F. R.) is by reference made a part of this agreement. If this work is to be done a contractor paid under a contract let by the Company, prior written approval shall be obtained from the Secretary. The estimated schedule by the Company for the completion of the work for this project is one year from the date of this agreement.

6. The Company will keep detailed and accurate records of all labor, materials, supplies, incidentals and all other necessary costs involved in carrying out the work performed by the Company under the terms of this agreement, and will give access to such records at any time during regular office hours to any authorized representative of the Secretary, for a period of three years from the date final payment has been received by the Company.

7. Preparation of preliminary estimates, procurements, performance of work, expenditures, billing and reimbursement shall all be done in accordance with 23 C. F. R., Chapter I, Subchapter B, Part 140, Subpart I.

8. The Company will submit to the Secretary's Area Engineer a final and complete billing of the incurred costs less twenty percent (20%) for the Company's contribution within one year after the completion of the work, and the Secretary will pay amount equal to ninety-five percent (95%) of the total amount of each billing for this project pending final audit. Upon completion of final audit, the Secretary will reimburse the Company for the total amount of the final billing found eligible for payment under federal auditing standards, cost principles and regulations. The Company will reimburse the Secretary for eighty percent (80%) of the amount of all items in the Company's bill which are found to be ineligible for payment under federal auditing standards, cost principles and regulations.

9. The Company shall have title to the signals and gates, and at its own expense, will maintain the signals and gates and will make ample provision each year for such maintenance, provided, however, the Company shall be entitled to receive any contribution toward the cost of such maintenance as may be now, or hereafter made available by reason of any law, ordinance, regulation, order, grant or by other means or sources.

10. The parties hereto do hereby agree that the "Special Attachment No. 1" herewith, pertaining to the implementation of Title VI of the Civil Rights Act of 1964, is hereby made a part of this agreement.

11. The Company does agree that the "Special Attachment No. 2" herewith, pertaining to lobbying, is hereby made a part of this agreement.

12. It is further understood that this agreement and all contracts entered into under the provisions of this agreement shall be binding upon the Company, the County, and the Secretary and their successors and assigns.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed in triplicate by their proper officers on the day and year first herein written.

MICHAEL S. KING
SECRETARY OF TRANSPORTATION

BY: DANIEL L. SCHERSCHLIGT, P.E.
DIRECTOR OF ENGINEERING
AND DESIGN

BNSF RAILWAY COMPANY

BY: Kamalah Munac
TITLE: Manager of Public Projects

ATTEST:

DOUGLAS COUNTY

COUNTY CLERK

TITLE: (PRESIDENT OF GOVERNING BODY)

KANSAS DEPARTMENT OF TRANSPORTATION

Special Attachment
To Contracts or Agreements Entered Into
By the Secretary of Transportation of the State of Kansas

NOTE: Whenever this Special Attachment conflicts with provisions of the Document to which it is attached, this Special Attachment shall govern.

THE CIVIL RIGHTS ACT OF 1964, and any amendments thereto,
REHABILITATION ACT OF 1973, and any amendments thereto,
AMERICANS WITH DISABILITIES ACT OF 1990, and any amendments thereto,
AGE DISCRIMINATION ACT OF 1975, and any amendments thereto,
EXECUTIVE ORDER 12898, FEDERAL ACTIONS TO ADDRESS ENVIRONMENTAL JUSTICE IN
MINORITY POPULATIONS AND LOW INCOME POPULATIONS (1994), and any amendments thereto,
49 C.F.R. Part 26.1 (DBE Program), and any amendments thereto

NOTIFICATION

The Secretary of Transportation for the State of Kansas, in accordance with the provisions of Title VI and Title VII of the Civil Rights Act of 1964 (78 Stat. 252), §504 of the Rehabilitation Act of 1973 (87 Stat. 3555) and the Americans with Disabilities Act of 1990 (42 USC 12101), the Age Discrimination Act of 1975 (42 USC 6101), the Regulations of the U.S. Department of Transportation (49 C.F.R., Part 21, 23, and 27), issued pursuant to such ACT, Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low Income Populations (1994), and the DBE Program (49 C.F.R., Part 26.1), hereby notifies all contracting parties that, the contracting parties will affirmatively insure that this contract will be implemented without discrimination on the grounds of race, religion, color, gender, age, disability, national origin, or minority populations and low income populations as more specifically set out in the following seven "Nondiscrimination Clauses".

CLARIFICATION

Where the term "consultant" appears in the following seven "Nondiscrimination Clauses", the term "consultant" is understood to include all parties to contracts or agreements with the Secretary of Transportation of the State of Kansas.

Nondiscrimination Clauses

During the performance of this contract, the consultant, or the consultant's assignees and successors in interest (hereinafter referred to as the "Consultant"), agrees as follows:

- (1) Compliance with Regulations: The consultant will comply with the Regulations of the U. S. Department of Transportation relative to nondiscrimination in federally-assisted programs of the U.S. Department of Transportation (Title 49, Code of Federal Regulations, Parts 21, 23 and 27,

hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this contract.

- (2) **Nondiscrimination:** The consultant, with regard to the work performed by the consultant after award and prior to the completion of the contract work, will not discriminate on the grounds of race, religion, color, gender, age, disability, national origin or minority populations and low income populations in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The consultant will not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix B of the Regulations.
- (3) **Solicitations for Subcontractors, Including Procurements of Material and Equipment:** In all solicitations, either competitive bidding or negotiation made by the consultant for work to be performed under a subcontract including procurements of materials and equipment, each potential subcontractor or supplier shall be notified by the consultant of the consultant's obligation under this contract and the Regulations relative to nondiscrimination on the grounds of race, religion, color, gender, age, disability, national origin or minority populations and low income populations.
- (4) **Information and Reports:** The consultant will provide all information and reports required by the Regulations, or orders and instructions issued pursuant thereto, and the Secretary of the Transportation of the State of Kansas will be permitted access to the consultant's books, records, accounts, other sources of information, and facilities as may be determined by the Secretary of Transportation of the State of Kansas to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of a consultant is in the exclusive possession of another who fails or refuses to furnish this information, the consultant shall so certify to the Secretary of Transportation of the State of Kansas and shall set forth what efforts it has made to obtain the information.
- (5) **Employment:** The consultant will not discriminate against any employee or applicant for employment because of race, religion, color, gender, age, disability, or national origin.
- (6) **Sanctions for Noncompliance:** In the event of the consultant's noncompliance with the nondiscrimination provisions of this contract, the Secretary of Transportation of the State of Kansas shall impose such contract sanctions as the Secretary of Transportation of the State of Kansas may determine to be appropriate, including, but not limited to,
 - (a) withholding of payments to the consultant under the contract until the contractor complies, and/or
 - (b) cancellation, termination or suspension of the contract, in whole or in part.
- (7) **Disadvantaged Business Obligation**

- (a) Disadvantaged Businesses as defined in the Regulations, shall have a level playing field to compete fairly for contracts financed in whole or in part with Federal funds under this contract.
 - (b) All necessary and reasonable steps shall be taken in accordance with the Regulations to ensure that Disadvantaged Businesses have equal opportunity to compete for and perform contracts. No person(s) shall be discriminated against on the basis of race, color, gender, or national origin in the award and performance of federally-assisted contracts.
 - (c) The contractor, sub recipient or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of Federally-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy, as the recipient deems appropriate.
- (8) Executive Order 12898
- (a) To the extent permitted by existing law, and whenever practical and appropriate, all necessary and reasonable steps shall be taken in accordance with Executive Order 12898 to collect, maintain, and analyze information on the race, color, national origin and income level of persons affected by programs, policies and activities of the Secretary of Transportation of the state of Kansas and use such information in complying with this Order.
- (9) Incorporation of Provisions: The consultant will include the provisions of paragraphs (1) through (8) in every subcontract, including procurements of materials and equipment, unless exempt by the Regulations, order, or instructions issued pursuant thereto. The consultant will take such action with respect to any subcontract or procurement as the Secretary of Transportation of the State of Kansas may direct as a means of enforcing such provisions including sanctions for noncompliance: PROVIDED, however, that, in the event a consultant becomes involved in, or is threatened with, litigation with a subcontractor or supplier as a result of such direction, the consultant may request the State to enter into such litigation to protect the interests of the State.

CERTIFICATION FOR FEDERAL-AID CONTRACTS

The prospective participant certifies, by signing and submitting this bid or proposal, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any Federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any Federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The prospective participant also agrees by submitting his or her bid or proposal that he or she shall require that the language of this certification be included in all lower tier subcontracts, which exceed \$100,000 and that all such subrecipients shall certify and disclose accordingly.

AC POWER SERVICE	1.0 EA	5,000	
CONCRETE/FOUNDATION CANT.	1.0 EA N	1,500	
CONTRACT ENGR.	1.0 EA N	6,000	
DIRECTIONAL BORE	1.0 LS N	7,500	
FILL DIRT	50.0 CY N	1,250	
SURFACE ROCK	25.0 CY N	625	
		<hr/>	
TOTAL OTHER ITEMS COST		21,875	21,875
			<hr/>
PROJECT SUBTOTAL			240,193
CONTINGENCIES			24,019
BILL PREPARATION FEE			2,643
			<hr/>
GROSS PROJECT COST			266,855
LESS COST PAID BY BNSF			53,371
			<hr/>
TOTAL BILLABLE COST			213,484

The Burlington Northern & Santa Fe Railway Company

EMPORIA ←

→ KANSAS CITY

EASTWARD APPR. 4171'
79 MPH

120' MIN.

WESTWARD APPR. 4171'
79 MPH

← 50' MIN. →

XX'

← 50' MIN. →

CR 457

WBS

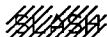
E 950

DOT # 005 878 X

INSTALL: GATES & FLASHERS

CONTROL DEVICES: CONSTANT WARNING

BOLD - IN

 - OUT

SALVAGE: NONE



INSTRUMENT HOUSE



BELL



METER



CROSSING CONTROL CONNECTIONS



BIDIRECTIONAL CROSSING CONTROL



UNIDIRECTIONAL CROSSING CONTROL



COUPLER OR TERMINATION



GUARD RAIL

Warning device placement:

Clearance to C.L. Track = Min. 12'

Edge of Road to C.L. Foundation:

Min. 4'3" with curb.

Min. 8'3" without curb.

Max. 12'

House Clearance:

25' Min. to Near Rail

30' Min. to Edge of Road

ALL LIGHTS TO BE LED

BNSF RAILWAY CO.

LOCATION: LECOMPTON, KS

STREET: E 950

LS: 7101

M.P. 33.46

DOT # 005 878 X

DIVISION: KANSAS

SUBDIVISION: TOPEKA

KANSAS CITY

NO SCALE

DATE: 06//08/2012

FILE: 7101033_46.dgn

AMW

MEMORANDUM

TO : Board of County Commissioners

From : Keith Browning, P.E., Director of Public Works/County Engineer
Doug Stephens, Operations Division Manager

Date : August 30, 2012

Re : Consent Agenda approval to purchase culvert pipe liners

This past winter we inspected cross road pipe culverts under the County hard surfaced road network. Most of these structures are corrugated metal pipes (CMP's). During these inspections it became evident that many were in need of replacement and/or repair. In lieu of replacing these culverts we propose to line them with plastic liners that will be grouted inside the existing pipe culvert. This method is less expensive than total replacement and results in little to no traffic disruption. Although lining a pipe culvert results in a smaller culvert opening size, we verify the hydraulic adequacy at all planned culvert liner locations.

We propose to line eight pipe culverts this fall by Douglas County forces. The CIP includes \$125,000 for lining culverts, which will cover the material cost of the liners and grout. Proposals were received from two culvert liner suppliers. We propose to use "Culvert Renew" liners furnished by Poly Systems, Inc. The price submitted was \$96,502.60. This purchase would be funded from the annual culvert pipe liner item included in the CIP.

Action Required: Consent Agenda authorization to purchase "Culvert Renew" pipe liners from Poly Systems, Inc. in the amount of \$96,502.60 and pay for the purchase from the CIP.

**DOUGLAS COUNTY PUBLIC WORKS
ANNUAL CULVERT LINING PROGRAM
BID TABULATION
August 30, 2012**

Culvert #	Existing Size	Replacement Size	Length	Supplier			
				Poly Systems		Snap-Tite	
				Unit Cost	Amount	Unit Cost	Amount
0640-1396	BB 48" x 140'	36"ID x 120' (Liner) + 36" x 34' CMP	120	\$101.78	\$12,213.60	\$176.35	\$21,162.00
0650-1324	42" x 74'	30"ID x 80'	80	\$71.21	\$5,696.80	\$121.67	\$9,733.60
0650-1346	42" x 60'	24"ID x 70'	70	\$48.66	\$3,406.20	\$91.43	\$6,400.10
0685-0550	BB 36" x 90'	24"ID x 100'	100	\$48.66	\$4,866.00	\$91.43	\$9,143.00
1600-0629	BB 36" x 202'	24"ID x 210'	210	\$48.66	\$10,218.60	\$91.43	\$19,200.30
0950-0574	60" x 190'	48"ID x 200'	200	\$131.24	\$26,248.00	\$284.10	\$56,820.00
0950-0588	48" x 152'	36"ID x 160'	160	\$101.78	\$16,284.80	\$176.35	\$28,216.00
0950-0792	54" x 132'	42"ID x 140'	140	\$125.49	\$17,568.60	\$227.25	\$31,815.00
					\$96,502.60		\$182,490.00
				Freight	Included		\$3,900.00
				TOTAL BID AMOUNT	\$96,502.60		\$186,390.00

MEMORANDUM

To : Board of County Commissioners

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

Date : August 31, 2012

Re : Consider executing Quitclaim Deed to KDOT
Material mixing strip on west side of Noria Road/Route 442 intersection

It was recently discovered that KDOT erroneously quitclaimed to Douglas County the property containing the KDOT mixing strip on the west side of Noria Road at Route 442. As you are aware, Route 442 east of Lawrence is old K-10 highway. Following construction of the K-10 freeway, KDOT assigned maintenance of old K-10 highway to Douglas County and quitclaimed the right-of-way to Douglas County.

The right-of-way quitclaimed to Douglas County included old K-10 right-of-way west of Noria Road. KDOT now requests Douglas County quitclaim back to KDOT the portion of old K-10 right-of-way containing the existing mixing strip.

Action Required: Execute the attached Quitclaim Deed concerning old K-10 right-of-way west of the Noria Road/Route 442 intersection.

QUITCLAIM DEED

THIS DEED, Made this _____ day of _____, 2012, by and between The Board of County Commissioners of Douglas County, in the State of Kansas, as first party, and **The Secretary of Transportation of the State of Kansas** of Shawnee County, in the State of Kansas, as second party,

WITNESSETH, That first party, in consideration of the sum of one dollar and other valuable consideration the receipt of which is hereby acknowledged, does by these presents Convey and Quitclaim unto second part, its successors and assigns, all the estate, right, title, interest and claim which first party has in and to the following described real estate situated in the County of Douglas and State of Kansas, to-wit:

(a) A tract of land in the East Half of the Southwest Quarter of Section 3, Township 13 South, Range 20 East of the 6th P.M., described as follows: BEGINNING at the Southeast corner of said Quarter Section; FIRST COURSE, thence on an assumed bearing of South 88 degrees 58 minutes 20 seconds West, 1311.43 feet along the South line of said Quarter Section to the West line of said East Half; SECOND COURSE, thence North 01 degree 01 minute 40 seconds West, 155.03 feet along said West line to the Northerly right of way line of the existing highway; THIRD COURSE, thence North 88 degrees 32 minutes 00 seconds East, 196.54 feet along said right of way line; FOURTH COURSE, thence South 80 degrees 09 minutes 00 seconds East, 407.90 feet along said right of way line; FIFTH COURSE, thence North 88 degrees 32 minutes 00 seconds East, 650.00 feet along said right of way line; SIXTH COURSE, thence North 15 degrees 53 minutes 00 seconds East, 120.80 feet along said right of way line; SEVENTH COURSE, thence North 89 degrees 12 minutes 00 seconds East, 30.00 feet along said right of way line to the East line of said Quarter Section; EIGHTH COURSE, thence South 00 degrees 48 minutes 00 seconds East, 200.00 feet along said East line to the POINT OF BEGINNING. The above described tract contains 3.27 acres, more or less.

(b) A tract of land in the East Half of the Northwest Quarter of Section 10, Township 13 South, Range 20 East of the 6th P.M., described as follows: BEGINNING at the Northeast corner of said Quarter Section; FIRST COURSE, thence on an assumed bearing of South 00 degrees 14 minutes 00 seconds East, 300.00 feet along the East line of said Quarter Section to the existing highway right of way line of the former K-10 Highway; SECOND COURSE, thence South 89 degrees 46 minutes 00 seconds West, 30.00 feet along said former right of way line; THIRD COURSE, thence North 04 degrees 53 minutes 00 seconds West, 117.50 feet along said former right of way line; FOURTH COURSE, thence South 88 degrees 32 minutes 00 seconds West, 750.00 feet along said former right of way line; FIFTH COURSE, thence South 85 degrees 04 minutes 14 seconds West, 520.61 feet along said former right of way line to the West line of said East Half of said Quarter Section; SIXTH COURSE, thence North 01 degree 01 minute 40 seconds West, 223.49 feet along said West line to the North line of said Quarter Section; SEVENTH COURSE, thence North 88 degrees 58 minutes 20 seconds East, 1311.43 feet along said North line to the POINT OF BEGINNING. The above described tract contains 5.91 acres, more or less.

TO HAVE AND TO HOLD THE SAME, Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining, forever.

And said first party covenants that at the date hereof, first party has executed no conveyance or other instrument of writing affecting said real estate which does not now appear of record in the office of the Register of Deeds of said County and State.

In Witness Whereof, first party has executed this deed on the day and year first above written.

Seller Seller

Seller Seller

STATE OF _____, _____ COUNTY, ss.
BE IT REMEMBERED, That on this _____ day of _____ 20____,

before me, the undersigned, a _____ in and for the County and State aforesaid, came

who _____ personally known to me to be the same person _____ who executed the foregoing deed, and duly acknowledge the execution of the same.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my official seal on the day and year last written.

, Notary Public
My appointment expires

STATE OF _____, _____ COUNTY, ss.
BE IT REMEMBERED, That on this _____ day of _____ 20____,

before me, the undersigned, a _____ in and for the County and State aforesaid, came

who _____ personally known to me to be the same person _____ who executed the foregoing deed, and duly acknowledge the execution of the same.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my official seal on the day and year last written.

, Notary Public
My appointment expires

RESOLUTION NO. _____

**A RESOLUTION IMPOSING RESTRICTIONS ON CERTAIN OUTDOOR BURNING IN
THE UNINCORPORATED AREA OF
DOUGLAS COUNTY, KANSAS**

WHEREAS, Section 6-101 of the Douglas County Code, adopted pursuant to K.S.A. 48-932, provides that the Board of County Commissioners (the “Board”) may declare that, due to low moisture conditions, a local disaster emergency exists or the threat thereof is imminent and that the outdoor burning restrictions shall be in force for such time period as the Board determines appropriate.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY
COMMISSIONERS OF DOUGLAS COUNTY, KANSAS:**

Section 1. Declaration of Emergency. The Board has determined and declares that, due to low moisture conditions, an local disaster emergency exists or the threat thereof is imminent and that the outdoor burning restrictions shall be in force as provided in this Resolution.

Section 2. Outdoor Burning Restrictions. Except for exemptions granted pursuant to Section 6-103 of the Douglas County Code, during the local disaster emergency declared in accordance with this Resolution the following activities shall be prohibited in the outdoors:

- (a) The careless use and disposal of smoking materials, including, but not limited to, cigarettes, cigars and pipes. All smoldering remains shall be discarded in inflammable containers and in a manner to reduce the potential for fires.
- (b) Building, maintaining, attending or using any open fire or campfire, except in permanent stoves or fireplaces or in barbecue grills in developed recreational sites or on residential homesites.
- (c) Burning of all fence rows, fields, wildlands, ravines, trash, debris or other areas or materials. Such burning may be exempted from these restrictions when it is necessary for crop survival and has been specifically approved in writing by both the Douglas County Sheriff and (except in Marion Township) the fire chief of the fire department having jurisdiction over the area in which the burning is to take place. Crop survival means the burning of stubble in preparation for the planting of a crop.

Section 3. Penalties. As provided in K.S.A. 48-939 and Section 6-104 of the Douglas County Code, the knowing or willful violation of any restrictions adopted pursuant to this Resolution shall constitute a class A misdemeanor and shall be punished as provided by law therefore.

Section 4. Effective Date. This Resolution and the restrictions on outdoor burning provided for herein shall become effective 24 hours after its adoption and filing with the Douglas County Clerk and shall remain in force until: (i) _____ or (ii) such earlier

date that the Chair of the Board determines, based upon rainfall or other good cause, that the local emergency disaster ceases to exist.

ADOPTED this _____ day of _____.

BOARD OF COUNTY COMMISSIONERS OF
DOUGLAS COUNTY, KANSAS

Mike Gaughan, Chair

Jim Flory, Commissioner

Nancy Thellman, Commissioner

ATTEST:

Jameson D. Shew, Douglas County Clerk

DOUGLAS COUNTY, KANSAS

SPECIAL PURPOSE
FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2011

AND

INDEPENDENT AUDITORS' REPORT

DOUGLAS COUNTY, KANSAS

SPECIAL PURPOSE
FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2011

AND

INDEPENDENT AUDITORS' REPORT

DOUGLAS COUNTY, KANSAS

**SPECIAL PURPOSE
FINANCIAL STATEMENTS**

Year Ended December 31, 2011

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DOUGLAS COUNTY, KANSAS

**SPECIAL PURPOSE
FINANCIAL STATEMENTS**

Year Ended December 31, 2011

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Douglas County, Kansas

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

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

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

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the special purpose financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

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

In accordance with *Government Auditing Standards*, we have also issued a report, dated August 21, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the special purpose financial statement. The summary of expenditures-actual and budget, individual fund statements of cash receipts and expenditures-actual and budget, statement of cash receipts and expenditures-agency funds and the statement of cash receipts and expenditures of the Douglas County Extension Council, Lawrence/Douglas County Health Department and Douglas County Free Fair (Statements 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis, and are not a required part of the of the special purpose financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the special purpose financial statement. The information has been subjected to the auditing procedures applied in the audit of the special purpose financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the special purpose financial statement or the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the special purpose financial statement as a whole.

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

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

August 21, 2012
Wichita, Kansas

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

Statement 1

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

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

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

Statement 1

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

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

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

DOUGLAS COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Douglas County, Kansas (County) is organized under the laws of the State of Kansas (Kansas or State) and is governed by a three member commission. These financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Each discretely presented component unit has a December 31 year end.

Discretely Presented Component Units

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

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

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

Separate financial statements are not available for each of the discretely presented component units.

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

1. Measurement Focus

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

Governmental Fund Types

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

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

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

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

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

Internal Service Funds

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

Fiduciary Fund Types

Agency Funds - These funds are used to account for assets received for, held for, and disclosed to individuals, other state and local government unit funds, or other governmental or private sector organizations.

2. Basis of Accounting

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

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

3. *Basis of Presentation*

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

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

1. *Deposits and Investments*

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

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

Earnings from the investments are allocated to the general fund. Investments for the County as of December 31, 2011 consisted of certificates of deposit, a US Treasury Note, repurchase agreements, investments in the Kansas Municipal Investment Pool, and a money market fund, which are recorded at cost.

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

1. Temporary notes of Douglas County, Kansas.
2. Time deposits, open accounts, or certificates of deposits with maturities of not more than two years.
3. Repurchase agreements with commercial banks, or state or federally chartered savings and loan associations that have offices located in Douglas County, Kansas.
4. U.S. Treasury bills or notes with maturities not exceeding two years.
5. U.S. government agency securities with a maturity of not more than four years.

6. The municipal investment pool fund operated by the Kansas Treasurer. This pool is not an SEC registered pool. The Pooled Money Investment Board (PMIB) provides the regulatory oversight for this pool.
7. A municipal investment pool established through the trust department of commercial banks that have offices located in Douglas County, Kansas.

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

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

2. *Compensated Absences*

It is the County's policy to permit employees to accumulate vacation to a maximum of 290 hours for full-time employees and 145 hours for part-time employees. Accumulated vacation pay is payable upon termination or resignation from service from the County. During the first 4 years of employment, employees earn vacation at the rate of 3.75 hours per pay period; 5-9 years, employees earn 4.75 hours per pay period; 10-14 years, employees earn 5.50 hours per pay period; and after 15 years, 6.50 hours per pay period of vacation is earned each year.

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

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

- * Preparation of the budget for the succeeding calendar year on or before August 1.
- * Publication of the proposed budget and notice of public hearing in the local newspaper on or before August 5.

- * Public hearing on or before August 15, but at least 10 days after publication of notice of hearing.
- * Adoption of the final budget on or before August 25.

The County has the following levels of budget control:

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

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

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

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

- | | |
|----------------------------------|--|
| Ambulance Capital Reserve | Register of Deeds Technology |
| Community Correction Plan | Sheriff Special Use |
| Community Correction Benefit | Special Law enforcement Trust |
| Donations | Special Road & Bridge Machinery
Equipment |
| Equipment Reserve | Special Highway Improvement |
| Grants Programs | Youth Services Grants |
| Prosecutor Training & Assistance | |

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

B. Budget Violations and Deficit Cash

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

III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS

A. Cash and Investments

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

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

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

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of a bank failure, or failure of the counterparty, the County will not recover the value of its investments or collateral securities that are in possession of an outside party. State statutes require the County’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated “peak periods” when required coverage is 50%. As of December 31, 2011, \$199,077 of the County’s deposits were exposed to custodial credit risk. The County has \$1,015,039 of U.S. Treasury securities that are held by the investment counterparty.

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

Interest Rate Risk. State law limits investments in U.S. Treasury bills or notes and agency securities to those with maturities not exceeding two or four years, respectively, as discussed in Note I.C.1.

B. Long-Term Liabilities

Changes in long-term liabilities were as follows:

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

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

Maturities of long-term liabilities are as follows:

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

C. Interfund Transfers

A summary of interfund transfers is as follows:

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

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

IV. OTHER INFORMATION

A. Commitments and Contingencies

1. *Litigation*

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

2. *Grants*

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

B. Risk Management

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

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

Changes in self-insured claims liabilities are as follows:

	<u>2011</u>
Estimated unpaid claims, January 1	\$ 1,170,162
Incurred claims (including reported and unreported)	5,637,824
Claim payments	<u>(5,967,346)</u>
Estimated unpaid claims, December 31	<u>\$ 840,640</u>

Liabilities related to risks of loss are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated. The County has reserved \$2,941,560 of unencumbered cash in the Risk Management Fund and the Employee Benefits Trust for future health and workers' compensation claims.

C. Pension and Other Benefits

1. *KPERS and KP&F*

Plan description - The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS, (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

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

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

2. *Deferred Compensation Plan*

The County offers its employees a deferred compensation plan (the Plan) created in accordance with Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Plan assets are transferred to a plan agent in a custodial trust and are not available to pay the claims of the County's general creditors. Therefore, the liability and corresponding assets are not reflected in the financial statements.

3. *Other Post Employment Benefits*

The County sponsors a single-employer defined benefit healthcare plan that provides healthcare benefits to retirees and their dependents to age 65. The Douglas County Retiree Healthcare Plan (Plan) provides medical benefits to eligible retirees and their spouses. KSA 12-5040 requires all local governmental entities in the state that provide a group healthcare plan to make participation available to all retirees and dependents until the retiree reaches the age of 65 years. No separate financial report is issued for the Plan.

The contribution requirements of plan participants and the County are established and amended by the County. The required contribution is based on projected pay-as-you-go financing requirements. The County contributed approximately \$665,000 of total premiums to the Plan, which includes the expected implicit rate subsidy being provided. Plan participants contributed approximately 55% of total premiums to the Plan through their required contribution rates.

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

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

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

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

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

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

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

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

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

D. Cost Sharing Arrangements

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

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

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

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

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

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

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

E. Prior Period Adjustments

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

F. Subsequent Events

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

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

Statement 2

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

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

Statement 3-1

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

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

Statement 3-1

General Fund

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

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

Statement 3-1

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

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

Statement 3-1

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

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

Statement 3-1

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

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

Statement 3-1

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

Douglas County, Kansas

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

Special Revenue Fund - Ambulance

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

Douglas County, Kansas

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

Special Revenue Fund - Economic Development

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Ad valorem property tax	\$ -	\$ -	\$ -
Delinquent tax	-	-	-
Motor vehicle tax	-	-	-
In lieu of tax	-	-	-
Charges for service	-	-	-
Intergovernmental	-	-	-
Sale of property	-	-	-
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total cash receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Personal services	\$ -	\$ -	\$ -
Contractual services	-	-	-
Commodities	-	-	-
Capital outlay	-	-	-
Transfers	-	-	-
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	<u>2,575</u>		
Unencumbered cash, ending	<u>\$ 2,575</u>		

Douglas County, Kansas

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

Special Revenue Fund - Emergency Cell Phone

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

Douglas County, Kansas

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

Special Revenue Fund - Emergency Telephone Service

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

Douglas County, Kansas

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

Special Revenue Fund - Employee Benefits

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

Douglas County, Kansas

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

Special Revenue Fund - Motor Vehicle Operations

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

Douglas County, Kansas

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

Special Revenue Fund - Road & Bridge

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

Douglas County, Kansas

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

Special Revenue Fund - Special Alcohol

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

Douglas County, Kansas

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

Special Revenue Fund - Special Building

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

Douglas County, Kansas

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

Special Revenue Fund - Special Liability

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

Douglas County, Kansas

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

Special Revenue Fund - Special Parks & Recreation

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

Douglas County, Kansas

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

Special Revenue Fund - Youth Services-Juvenile Detention

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

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

Non-budgeted Special Revenue Funds

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

(Continued)

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

Non-budgeted Special Revenue Funds (continued)

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

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

Statement 3-15

Capital Project Funds

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

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

Statement 3-16

Debt Service Fund - Bond and Interest Fund

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

Debt Service Fund - Local County Sales Tax

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

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

Statement 3-17

Internal Service Fund - Employee Benefits Trust

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

Internal Service Fund - Risk Management

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

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

Statement 4

Agency Funds

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

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

Statement 5

Component Unit - Douglas County Extension Council

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

Component Unit - Lawrence/Douglas Co Health Dept.

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

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

Statement 5

Component Unit - Douglas County Free Fair

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

DOUGLAS COUNTY, KANSAS

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

December 31, 2011

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

Board of County Commissioners
Douglas County

We are pleased to present this report related to our audit of the basic financial statements of Douglas County, Kansas (County) for the year ended December 31, 2011. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the County's financial reporting process.

Required Communications

Statement on Auditing Standards No. 114 requires the auditor to communicate certain matters to keep those charged with governance adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. The following summarizes these communications.

Auditors' Responsibility under Professional Standards

Our responsibility under auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States; the provisions of the Single Audit Act; OMB Circular A-133; OMB's *Compliance Supplement*; and the *Kansas Municipal Audit Guide* has been described to you in our arrangement letter dated December 5, 2011.

Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the County. The County's significant accounting policies are discussed in Note 1 to the financial statements.

Significant or Unusual Transactions

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Alternative Treatments Discussed with Management

We did not discuss with management any alternative treatments relative to the basis of accounting used by the County, related to material items during the current audit year.

Management's Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management may wish to monitor throughout the year the process used to compute and disclose these accounting estimates. The following describes the significant accounting estimates disclosed in the County's December 31, 2011 financial statements:

- Compensated absences: It is the County's policy to permit employees to accumulate certain amounts of vacation and sick leave. The County's policies are discussed in Note I.C. We obtained a list of accumulated vacation and sick time through December 31, 2011 from the County's payroll system, and recalculated vacation and sick time per County policies for a sample of County employees. In addition, we reviewed total compensated absences by analytically comparing the current year results to prior year history. The estimated liability computation follows the guidelines in GASB Statement No. 16, *Accounting for Compensated Absences*. Based on our analyses, we determined the County's estimates for compensated absences to be fairly stated.
- Incurred but not reported claims for workers' compensation and health insurance: The County is self-insured for these risks. Obligations related to claims are based on a past history of claims incurred, and estimates of the lag time between when a claim is filed and paid. We reviewed the County's health insurance liability for claims incurred but not paid at December 31, 2011, in comparison to the historical lag time for claim payments, to ensure amounts projected to be paid after year end were proper. Based on our analyses, we determined the County's estimates for claims payable to be fairly stated.
- Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions (OPEB): The County sponsors a single-employer defined benefit healthcare plan that provides healthcare benefits to retirees and their dependents, including medical, dental, and vision coverage. The County hires an external actuary to evaluate and estimate the expense/expenditures and related liabilities. See Note IV.C. We obtained the report issued by the actuary, obtaining an understanding of the methods and assumptions used by the actuary as well as evaluating the model used by the actuary for appropriateness and compliance with generally accepted accounting principles. Based on our analysis, we determined the County's estimates for OPEB to be fairly stated.

Audit Adjustments

There were 3 types of audit adjustments to the original trial balance presented to us to begin our audit: 1) to record adjustments to encumbrances and accounts payable to properly recognize current year expenditures, 2) to properly record year end transactions in the correct year, and 3) to adjust accounts payable and fund balance to actual.

Uncorrected Misstatements

There were no uncorrected misstatements accumulated in the current year.

Management Representations

In connection with our audit procedures, we have obtained a written management representation letter. This representation letter constitutes written acknowledgments by management that it has the

primary responsibility for the fair presentation of the financial statements in conformity with the basis of accounting used to prepare the financial statements. The representation letter also includes the more significant oral representations made by officers and employees during the course of the audit and includes specific representations, is intended to reduce the possibility of misunderstandings between us and the County and reminds the signing officers to consider seriously whether all material liabilities, commitments and contingencies or other important financial information have been brought to our attention.

Other Disclosures

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements; we are not aware of any consultations management had with other accountants about accounting or auditing matters; and we did not encounter any difficulties in dealing with management relating to the performance of the audit.

Internal Controls

In planning and performing our audit of the special purpose financial statements of Douglas County as of and for the year ended December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting 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. However, we identified certain deficiencies in internal control that we consider to be significant deficiencies, as discussed below.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following control deficiencies to be significant deficiencies:

Segregation of Duties:

- **Payroll Processing:** There is lack of adequate segregation of duties in the payroll function. The payroll clerk has access to add employees, modify master file information, process payroll and post to the general ledger. The clerk also has access to blank checks and the signature stamp software. Additionally, there is no reconciliation currently performed between the data in the payroll system and what is posted to the general ledger. Mitigating controls include the

fact that department heads, the County Treasurer and Assistant County Administrator receive copies of payroll reports for review. Department heads also review timesheets. Additionally, new hires and terminations are approved by the department heads and County Administrator where applicable. We recommend that human resources set up and maintain employee master records and implement an authorization or approval process for changes made to the payroll system through review of the audit tables.

- Health Department: The Director and Director of Administrative Services have access to all functions in CYMA and the Accountant has access to most areas of CYMA. The Accountant processes accounts payable and payroll, with complete access to master files, which would allow for changes in employee and vendor information. The Director of Administrative Services and the Accountant can also post journal entries. The Accountant also has access to enter cash receipts and adjust accounts receivable balances. Mitigating controls include the fact that all checks require dual signatures, the Accountant does not have check signing authority, access to change funds, bank account information, the bank reconciliation module, or access to the blank check stock. Accounts receivable detail is also recorded on a separate system, and the Accountant cannot create after-the-fact journal entries in the general ledger module. For proper segregation of duties, certain functions should be restricted to avoid conflicts between incompatible functions.
- Journal Entries: Journal entries can be created and posted to the general ledger by the same person. There is no review or approval process of journal entries made, prior to the time they are released. There should be a separation of the creating function and the posting function within the system, or at a minimum, a procedure for conducting a secondary review of journal entries to ensure that undetected manipulation of data on the system does not occur.

Financial Statement Preparation:

- Encumbrances / Commitments: The County does not have a formal purchase order system to ensure that all purchase commitments are recorded at year end. Without a systematic method of gathering this information, there is a risk that purchase commitments will go undetected. Under the statutory basis of accounting, expenditures include cash disbursements, as well as accounts payable and encumbered purchase commitments.

Closing

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

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

Wichita, KS
August 21, 2012



DOUGLAS COUNTY, KANSAS

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2011

WITH

INDEPENDENT AUDITORS' REPORT

DOUGLAS COUNTY, KANSAS
OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2011
WITH
INDEPENDENT AUDITORS' REPORT

DOUGLAS COUNTY, KANSAS

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

Year Ended December 31, 2011

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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

Board of County Commissioners
Douglas County, Kansas

We have audited the summary of cash receipts, expenditures, and unencumbered cash balances of the primary government of Douglas County, Kansas, the Douglas County Extension Council, the Lawrence-Douglas County Health Department, and the Douglas County Free Fair (collectively "the County") as of and for the year ended December 31, 2011 which collectively comprise the County's special purpose financial statements, and have issued our report thereon dated August 21, 2012. The County prepared these special purpose financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. 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.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective 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.

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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as items 2011-1, 2011-2, and 2011-3 that we consider to be significant deficiencies in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 schedule of findings and questioned costs. We did not audit the County's responses, and accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the entity, 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.

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

August 21, 2012
Wichita, Kansas

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH *OMB CIRCULAR A-133* AND REPORT ON SUPPLEMENTARY
INFORMATION – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Board of County Commissioners
Douglas County, Kansas

Compliance

We have audited the Douglas County, Kansas' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2011. 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 of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

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 to determine our auditing procedures for the purpose of expressing our opinion on compliance and to

test and report on internal control over compliance in accordance with OMB Circular A-133, 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 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 deficiencies, 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 summary of cash receipts, expenditures, and unencumbered cash balances of the primary government of Douglas County, Kansas, the Douglas County Extension Council, the Lawrence-Douglas County Health Department, and the Douglas County Free Fair (collectively "the County") as of and for the year ended, December 31, 2011 which collectively comprise the County's special purpose financial statements, and have issued our report thereon dated August 21, 2012. The County prepared these special purpose financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. Our audit was performed for the purpose of forming our opinion on the financial statements taken as a whole. 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 basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the entity, 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.

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

August 21, 2012
Wichita, Kansas

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2011

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued: Unqualified

Internal control over financial reporting:

- Material weaknesses identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? X Yes None reported
- Noncompliance material to financial statements noted? Yes X No

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X No

Type of auditors’ report issued on compliance for major programs: See below

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB *Circular A-133*? Yes X No

Identification of major programs:

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM</u>	<u>MAJOR PROGRAM OPINION</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	Unqualified
93.217	Family Planning Services	Unqualified

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2011

SECTION I – SUMMARY OF AUDITORS’ RESULTS (Continued)

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

Auditee qualified as low-risk auditee? Yes X No

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2011-1 Douglas County Segregation of Duties (Significant Deficiency):

Condition: There is a lack of adequate segregation of duties in the payroll function and in the posting of journal entries.

Cause: The payroll clerk has access to add employees, modify master file information, process payroll and post to the general ledger. The clerk also has access to blank checks and the signature stamp software. Additionally, there is no reconciliation currently performed between the data in the payroll system and what is posted to the general ledger. Journal entries can be created and posted to the general ledger by the same person. There is no review or approval process of journal entries made, prior to the time they are released.

Effect: A lack of controls and procedures could result in a misstatement to the financial statements.

Recommendation: We recommend that human resources set up and maintain employee master records and implement an authorization or approval process for changes made to the payroll system through review of the audit tables created when changes are made. We also recommend that there be a separation of the creating function and the posting function for journal entries within the system, or at a minimum, a procedure for conducting a secondary review of journal entries to ensure that undetected manipulation of data on the system does not occur.

Management’s Response (unaudited): The County will review the controls, policies and procedures currently in place to assess the ability of existing staff and systems to perform the recommended segregation of duties. Limited staff and limitations of the current financial system present obstacles to current segregation of duties best practices.

Finding 2011-2 Lawrence-Douglas County Health Department Segregation of Duties (Significant Deficiency):

Condition: There is a lack of adequate segregation of duties and or controls missing over the accounting processes.

Cause: The Director and Director of Administrative Services have access to all areas of CYMA and the Accountant has access to most areas of CYMA. The Accountant processes accounts payable and payroll, with complete access to master files, which would allow for changes in employee and vendor information. The Accountant also has access to enter cash receipts and adjust accounts receivable balances. The Director of Administrative Services and the Accountant can also post journal entries.

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2011

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

Effect: A lack of controls and procedures could result in a misstatement to the financial statements.

Recommendation: We recommend that policies and procedures be implemented for segregation of certain functions within the accounts payable and payroll processes to avoid conflicts between incompatible functions. We also recommend that there be a separation of the creating function and the posting function for journal entries within the system, or at a minimum, a procedure for conducting a secondary review of journal entries to ensure that undetected manipulation of data on the system does not occur.

Management's Response (unaudited): We acknowledge that the Director and the Director of Administrative Services have access to all functions in CYMA and the Accountant has access to most areas of CYMA, our new fund accounting software, as of January 1, 2011. CYMA has an audit trail and can track changes and limit access to areas by user. In CYMA, the Accountant does not have access to change funds or bank account information within the accounts payable or payroll modules. The Accountant does not have access to the bank reconciliation module within CYMA and cannot create after the fact journal entries within the General Ledger module. The Accountant does create and post most of the journal entries and the Director of Administrative Services reviews those journal entries throughout the month and during the month end and bank reconciliation processes. Without additional staffing, these functions are difficult to segregate further.

Finding 2011-3 Financial Statement Preparation (Significant Deficiency):

Condition: There is a lack of controls and/or policies and procedures related to encumbrances/commitments.

Cause: The County does not have a formal purchase order system to ensure that all purchase commitments are recorded at year end.

Effect: A lack of controls and procedures could result in a misstatement to the financial statements.

Recommendation: We recommend that management implement a systematic method of gathering purchase commitments.

Management's Response (unaudited): We concur with this finding. A new financial system, as recommended, will allow staff to systematically gather purchase commitments and establish controls and mechanisms for monitoring accuracy and compliance. In 2011, Staff worked with the Auditor as a part of a separate consulting project to develop new-year end closing procedures and systems. While this improved practice doesn't completely address the concerns expressed in the Finding, it has accomplished what is possible until a new financial system is implemented.

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2011

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None were reported.

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

		<u>Summary of Findings</u>	<u>Corrective Action</u>	<u>Status</u>
2010	2010-1	Comprehensive schedule of expenditures of federal awards (SEFA) - The County was not able to provide a comprehensive listing of federal expenditures for the County as a whole.	The County provided a SEFA for 2011.	Completed
2010	2010-2	Payroll – There is a lack of adequate segregation of duties in the payroll function and posting of journal entries.	The County will review the controls, policies and procedures currently in place to assess the ability of existing staff and systems to perform recommended segregation of duties.	Ongoing. See Finding 2011-1.
2010	2010-3	Lawrence-Douglas County Health Department – There is a lack of adequate segregation of duties and or controls missing over the accounting processes, payroll, accounts payable and accounts receivable.	The County began using a new fund accounting software CYMA as of January 1, 2011. CYMA has an audit trail and can track changes and limits access to areas by user. The Director of Administrative Services has access to all areas and the Accountant has access to all areas except for the bank reconciliation module and cannot create after the fact journal entries.	Ongoing. See Finding 2011-2.
2010	2010-4	Year-end closing and reconciling procedures for reporting - 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.	The County reviewed processes and controls and updated the year end closing procedures. However, part A of the prior year finding regarding lack of a formal purchase order system was re-evaluated. The County does track expenditures and communicates with other departments regarding possible commitments.	Partially completed. See Finding 2011-3.

DOUGLAS COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2011

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Grant Expenditures
U.S. Department of Agriculture:		
Passed through Kansas Department of Health and Environment:		
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	\$ 309,273
U.S. Department of Housing and Urban Development:		
Passed through Kansas Department of Commerce:		
CDBG Small Cities and Counties Rural Development Div. DG Co Economic	14.228	4,080
U.S. Department of Justice:		
Passed through Kansas Office of the Governor:		
Victims of Crime Act - 2011	16.575	32,089
STOP Violence Against Women - 2011	16.588	42,310
Passed through Kansas Department of Transportation:		
Enforcing Underage Drinking Laws Program	16.727	824
<i>Total U.S. Department of Justice</i>		<u>75,223</u>
U.S. Department of Transportation:		
Passed through Kansas Department of Transportation:		
State and Community Highway Safety	20.600	2,591
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grant	20.601	3,833
<i>Total U.S. Department of Justice</i>		<u>6,424</u>
Environmental Protection Agency:		
Passed through Kansas Department of Health and Environment:		
Non Point Source Sec 319	66.460	5,440
U.S. Department of Health and Human Services:		
Passed through National Association of County and City Health Officials:		
Medical Reserve Corps Small Grant Program	93.008	5,000
Passed through Kansas Department of Health and Environment:		
Public Health Emergency Preparedness - FFY2011	93.069	101,056
Directly Observed Therapy TB Meds	93.116	125
Family Planning-2011	93.217	84,769
Family Planning-2012	93.217	96,634
Migrant Workers-2011	93.224	33
Immunization Cluster:		
Immunization Action Plan-2012	93.268	17,698
ARRA - Immunization Action Plan - 2010	93.712	5,025
Collaborative Application for Chronic Disease - Tobacco	93.283	9,664
Refugee Assessments - 2011	93.566	5,400
Refugee Assessments - 2011	93.576	2,400
Child Care Licensing - 2011	93.575	17,521
Child Care Licensing - 2012	93.575	38,670
HIV Prevention Projects	93.940	2,405
STD Control Programs-2011	93.977	5,354
STD Control Programs-2012	93.977	2,900
Chronic Disease Risk Reduction - 2012	93.991	10,000
Maternal & Child Health - Block Grant - 2012	93.994	28,815
Passed through the Unified Government of Wyandotte County:		
Public Health Emergency Preparedness	93.069	8,195
<i>Total U.S. Department of Health and Human Services</i>		<u>441,664</u>
U.S. Department of Homeland Security:		
Passed through Kansas Adjutant General:		
Emergency Management Performance Grants	97.042	72,416
Emergency Management	97.053	5,850
Hazard Mitigation Grant	97.039	60,000
<i>Total U.S. Department of Homeland Security</i>		<u>138,266</u>
<i>Total Federal Awards Expenditures</i>		<u>\$ 980,370</u>

1 - Immunization Cluster total = \$22,723

See accompanying note to the
Schedule of Expenditures of Federal Awards.

DOUGLAS COUNTY, KANSAS

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2011

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Douglas County, Kansas and the Lawrence-Douglas County Health Department, and is presented on the cash 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 financial statements.

Sarah Plinsky
Douglas County, Kansas



Dear Sarah:

Version of Independent Auditors' Report to be used with Official Statements

During the course of the next year, Douglas County may issue official statements for temporary notes or bond financing. Those documents generally include a copy of special purpose financial statements, along with a copy of the Independent Auditors' Report. The Independent Auditors' Report included in the audited special purpose financial statements refers to the audit being conducted in accordance with *Government Auditing Standards* (GAS) issued by the Comptroller General of the United States, and makes reference to a separate report issued under the GAS requirements. This separately issued report is not included with the financial statements included in official statements, and therefore use of a report that references this could confuse users of the official statement. Additionally, the use of the Independent Auditors' Report in an official statement is for a use other than to satisfy the requirement of GAS. Therefore, we are providing the enclosed Independent Auditors' Report, which removes the references to GAS, and should be used when the basic financial statements are included in an official statement. This version of the Report will be used only for public securities offering documents, and not for any purposes that require audited financial statements in compliance with GAS.

Use of the Audited Financial Statements in Official Statements

We recognize the County's right to use the audited financial statements without first seeking our permission; however, official statements must clearly indicate that we are not associated with the contents of the official statements. The County must ensure that the following disclosure is prominently displayed in the official statement:

Allen, Gibbs & Houlik, L.C., our independent auditor, has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Allen, Gibbs & Houlik, L.C. also has not performed any procedures relating to this official statement.

Should the County elect to associate us with an official statement, you would need to first obtain our consent. Providing our consent is a matter for which separate arrangements and fees would be necessary. The County would need to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when the County seeks such consent, we will be under no obligation to grant such consent or approval.

Please contact us with any questions on the above, or the uses of the enclosed version of our Independent Auditors' Report.

Respectfully,

ALLEN, GIBBS & HOULIK, L.C.

A handwritten signature in black ink that reads 'Shelly L. Hammond'. The signature is written in a cursive, flowing style.

Shelly L. Hammond
Vice President, Assurance Services



INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Douglas County, Kansas

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the special purpose financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

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

Our audit was conducted for the purpose of forming an opinion on the special purpose financial statement. The summary of expenditures-actual and budget, individual fund statements of cash receipts and expenditures-actual and budget, statement of cash receipts and expenditures-agency funds and the statement of cash receipts and expenditures of the Douglas County Extension Council, Lawrence/Douglas County Health Department and Douglas County Free Fair (Statements 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis, and are not a required part of the of the special purpose financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the special purpose financial statement. The information has been subjected to the auditing procedures applied in the audit of the special purpose financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the special purpose financial statement or the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the special purpose financial statement as a whole.

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

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

August 21, 2012
Wichita, Kansas



DOUGLAS COUNTY EMERGENCY COMMUNICATIONS

111 East 11th Street, Unit 200
Lawrence, KS 66044

phone: (785) 832-5237
fax: (785) 330-2801

website: www.douglas-county.com
email: eccept@douglas-county.com

MEMORANDUM

To : Board of County Commissioners

From : Scott W. Ruf, Director of Emergency Communications

Date : September 5, 2012

Re : Regular Agenda item waiving formal bidding process and authorize staff to access the State of Kansas, Western States Contract Alliance, and related MARC (Mid-America Regional Council) contracts for the purchase and implementation of a new P25 800 MHz Digital Simulcast Radio System. Second, support and fund upgrades and improvements to the DGCO Emergency Communications Center located at the DGCO Law Enforcement Center directly related to new radio system implementation.

SHERIFF KENNETH MCGOVERN

Douglas County
Chairman

CHIEF MARK BRADFORD

Lawrence Douglas County
Fire-Medical Services
Vice Chairman

CHIEF TARIK KHATIB

Lawrence Police Department

CHIEF RALPH OLIVER

Kansas University

CHIEF CHRIS MOORE

City of Eudora Fire Dept.
Wakarusa Township Fire Dept.

Funds for this project are provided by the Interlocal Funding Agreement between Douglas County and the City of Lawrence accepted and approved at each of their respective Commission Meetings (City of Lawrence on Tuesday, 9/7/2012 and Douglas County on Wednesday, 9/8/2012)

As approved by the DGCO Commission on June 13, 2012, Douglas County Emergency Communications completed negotiations with Motorola Solutions for the design, purchase, and installation of a new P25 800MHz Digital Simulcast Radio System as an expansion of the Kansas Department of Transportation's Statewide Radio System. The following is a breakdown of the project:

<u>Vendor</u>	<u>Budget</u>	<u>Comments</u>
Motorola Solutions – Civil Eng & Site Development	\$ 281,194.00	Previously Approved
Motorola Solutions – Radio System	\$ 5,309,278.00	KS State & WSCA Contracts
Watson Dispatch Workstations	\$ 175,000.00	MARC Contract
Cassidian 9-1-1 Phone System Add-Ons	\$ 61,000.00	Existing Vendor w/ Contract
Bergvik Flooring	\$ 37,750.00	MARC Contract
Equipment Move – Temporary ECC Set-Up	\$ 50,000.00	Existing Vendor by Contract
Lecompton Site Improvements	\$ 50,000.00	Per Site Agreement
Workstation Chairs	\$ 12,000.00	MARC Contract
Miscellaneous Computer/Technology Needs	\$ 25,000.00	DGCO IT
Sub-Total	\$ 6,001,222.00	



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website: www.douglas-county.com
email: ecdept@douglas-county.com

MEMORANDUM (con't)

The following project components do not fall under a specific contract or agreement and will follow DGCO Purchasing Policies for procurement of equipment and services:

HVAC Separation Improvements	\$	87,000.00
Electrical Improvements	\$	58,000.00
Architectural Protections/ECC Remodeling Costs	\$	80,000.00
Sub-Total	\$	225,000.00
Project Contingency (5%)	\$	311,311.00
Project Total	\$	6,537,533.00

SCOTT W. RUF
Director

911 ADVISORY BOARD

SHERIFF KENNETH MCGOVERN
Douglas County
Chairman

CHIEF MARK BRADFORD
Lawrence Douglas County
Fire-Medical Services
Vice Chairman

CHIEF TARIK KHATIB
Lawrence Police Department

CHIEF RALPH OLIVER
Kansas University

CHIEF CHRIS MOORE
City of Eudora Fire Dept.
Wakarusa Township Fire Dept.

Action Required: Regular Agenda authorization for Emergency Communications Director, subject to review and approval by County Attorney and County Purchasing to purchase and acquire a new P25 800MHz Digital Simulcast Radio System through Motorola Solutions and associated equipment and components as outlined. In addition, authorize the Director of Emergency Communications to have change order authority for any and all amounts >\$50,000.00, change order totals not to exceed project total including contingency, and for all credit and no cost amounts.

SYSTEM DESCRIPTION

Motorola Solutions, Inc (“Motorola”) is proposing an 800MHz eight channel ASTRO25 Trunked IP Simulcast System to Douglas County. The proposed Douglas County system consists of one Simulcast Prime Site, four Simulcast Sub-Sites, and two Dispatch Sites. The Prime Site will be co-located with a Sub-Site. This system also includes a Fire Station Alerting (FSA) solution for six fire stations in Douglas County.

The proposed simulcast system consists of the following sites:

- Flair tower (proposed prime site location)
- 1901 Stratford
- Lecompton
- Globe

The proposed system consists of the following dispatch sites:

- Douglas County 911
- KU Dispatch

The proposed Douglas County system will be connected to the KDOT Master Site in Salina located at 2025 E. Iron Street. This provides seamless roaming between the Douglas County system and the KDOT system. It also takes advantage of the coverage from the KDOT site within Douglas County service area to fill in additional coverage gaps. The proposed system is designed to provide reliable coverage to portables worn at hip level using public safety speaker microphones as described in the Coverage section.

The following Figure 2-1 shows a high-level view of the proposed system.



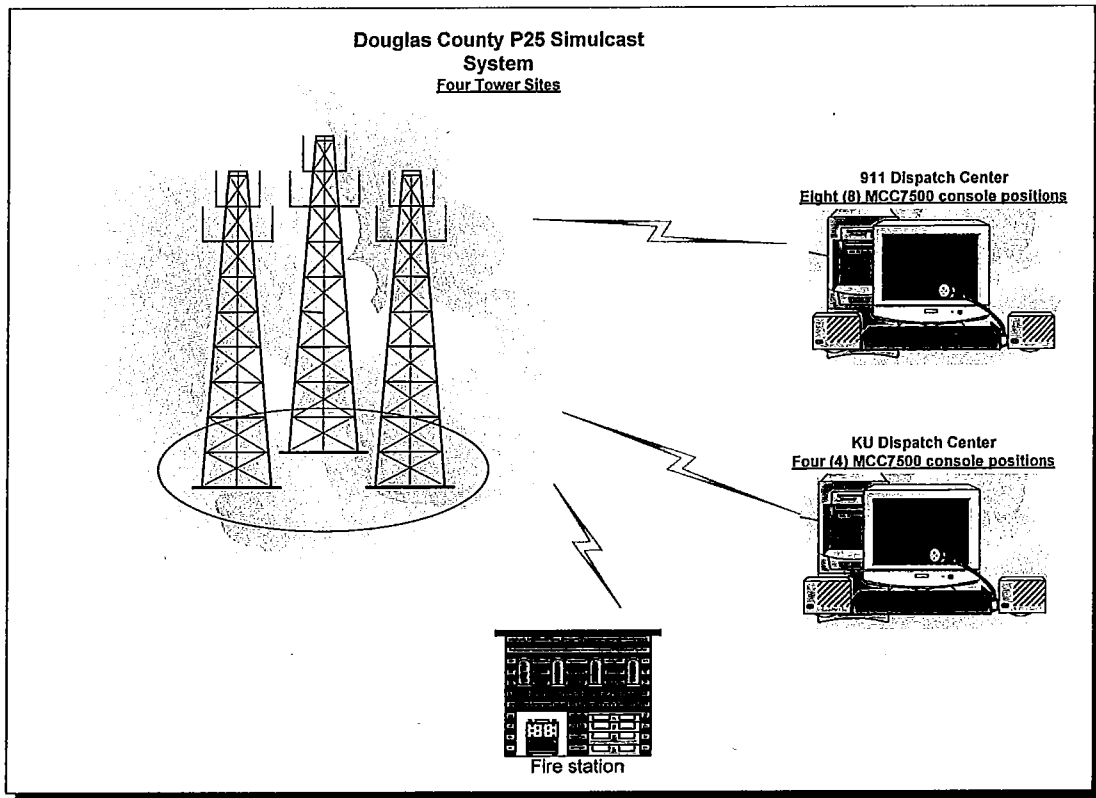


Figure 2-1: Douglas County P25 Simulcast System -- High-level View

The system includes the latest of Motorola's digital wireless solution specifically designed for mission-critical applications. Motorola has developed significant enhancements to the architecture of the Project 25 network.

The advantages of this proposed configuration and the technology platforms used to implement it include:

- Digital technology compliant with Project 25 standards provides an open architecture network, and multiple sources for subscriber equipment.
- Common technology, platform, and protocols for both voice and data.
- Coverage for both Project 25(P25) voice and data is comparable and consistent, utilizing a common system backbone.
- Robust architecture providing reliability consistent with Mission Critical applications.
- Easy software upgrades with centralized downloading; County personnel only have to load the software once and it is automatically distributed throughout the network to support new features.
- Automatic voice and data call routing across entire network.
- Scalable trunking solution.
- Simulcast Technology.





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email: eccept@douglas-county.com

MEMORANDUM

To : Board of County Commissioners
From : Scott W. Ruf, Director of Emergency Communications
Date : September 5, 2012

Re : Regular Agenda item to approve the reconfiguration of DGCO Emergency Management and Emergency Communication offices and workspace areas.

The needs of Emergency Communications (ECC) and Emergency Management (EM) are unique and individual departments. Functionally, one issue the departments have is the coordination or separation of these two departmental spaces. While we currently share space well, there are times when more separation would be beneficial and required. Keeping in mind the pressure that exists when there is an emergency situation, having adequate space to operate, also depends on the ability to separate and allow each function to work without the chaos of the remaining functions. Based on this there is a need and desire to separate and group the spaces differently than the current organization to allow each department the room to operate cooperatively but independently in both emergency and non-emergency situations.

The timeline for the project in conjunction with the Radio Project is approximately 24-36 weeks and the following is a breakdown of the estimated budget for this project:

	Budget	Comments
Vendor		
To Be Determined – Swing Space Preparation	\$ 10,000.00	
To Be Determined – Remodeling (6,000 sf)	\$ 292,000.00	
To Be Determined – Project Costs (A/E, Moving, etc)	\$ 65,000.00	
Project Contingency	\$ 45,000.00	
Sequencing Work Option *	\$ 75,000.00	
Project Total **	\$ 487,000.00	100% County Funded

* Sequencing Work Option would require each sub-contractor to complete a portion of the work, then leave and return later to finish the remaining work when the occupants have moved to the completed portion. This start/stop/start process will add approximately 15-20% or \$75,000 to the cost of construction.

** The possibility of some additional costs related to the relocation of the EOC could occur depending on project approvals, needs and timelines.

We highly recommend the Commission review the attached Space Study from Treanor Architects prior to meeting.

Action Required: Regular Agenda authorization for Emergency Communications Director, subject to review and approval by County Facilities & Maintenance and County Purchasing to solicit bids and proposals for reconfiguration of ECC and EM office and workspace areas.

SCOTT W. RUF
Director

911 ADVISORY BOARD

SHERIFF KENNETH MCGOVERN
Douglas County
Chairman

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Lawrence Douglas County
Fire-Medical Services
Vice Chairman

CHIEF TARIK KHATIB
Lawrence Police Department

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City of Eudora Fire Dept.
Wakarusa Township Fire Dept.

INTRODUCTION

Treanor Architects was retained by Douglas County to conduct a study of the Spaces associated with Emergency Operations Center (EOC) and Emergency Communications Center (ECC). The purpose of this study was to assist these departments and the County Commission to make decisions regarding the amount of space required for these functions. The study was necessitated due to the acquisition of new communications consoles, and the subsequent need to allow adequate room for additional consoles. The study also recognized the need to plan any modifications around a sequence of events that allowed full function of both departments.

STUDY APPROACH AND ASSUMPTIONS

The information included in this report was gathered through interviews with staff and represents a consolidation of notes and ideas presented in these discussions. It is not meant to be comprehensive or exhaustive related to documenting meetings or conversation, but rather concise to illustrate the needs as discussed. Discussions with Teri Smith, Emergency Operations Director, and Scott Ruf Emergency Communications Center Director were the foundation of determining solutions.

Both the Emergency Operations Center (EOC) and Emergency Communications Center (ECC) are required to be fully functional at all times during any work, and must be disaster prepared at all times. The construction work necessary can only be accomplished in one of three approaches:

- **Work in Place:** This Option would not rearrange any spaces in the area, but rather simply accommodate the new workstations destined for the ECC.
- **Sequencing Work:** This Option would remodel the spaces to be configured to allow the new workstations as well as allow the departments to be reconfigured to better perform. Construction work would be sequenced in a portion of the area vacated by staff, then all staff move to the completed areas temporarily while construction activities are completed in the remaining areas, then staff move to their final position.
- **Swing Space:** Alternative space is found to relocate staff during construction allowing construction of the area to be completed and the staff moved back in at the completion.
 - Swing Space is found at the Judicial LEC Building
 - Swing Space is found “Off Site”

The merit of each of these approaches is discussed in the “OPTIONS CONSIDERED” portion of this report.

NEED SUMMARY

The needs of the Emergency Operations Center (EOC) and Emergency Communications Center (ECC) are unique as each department fulfills the directive given by the County. Functionally, one issue the facilities have is the coordination or separation of these two departmental spaces. While they currently share space well, there are times when more separation would be beneficial. Keeping in mind the pressure that exists when there is an emergency situation, having adequate space to operate, also depends on the ability to separate and allow each function to work without the chaos of the remaining functions. Based on this there is a need and desire to separate and group the spaces differently than the current organization to allow each department the room to operate cooperatively but independently in an emergency.

Additionally, there are four primary shortcomings of the existing LEC Building spaces that should be considered when remodeling.

- **HVAC Improvements:** It is our understanding in discussions with maintenance staff that the current HVAC system has little separation ability for the space. Having separate climate control for these spaces is critical and should be incorporated into the remodeling costs.
- **Electrical Improvements:** It is our understanding in discussions with maintenance staff that the current Electrical system has little capacity to add circuits and the area of the building is taxed to capacity.
- **Emergency Generator Backup:** While an emergency generator exists for the EEC/EOC, it is smaller than needed to power the area and it is poorly protected from natural disaster or intentional tampering. An additional generator should be considered and a protective wall should be considered.
- **Architectural Protections:** The upper level of the LEC Building was not intended to be a FEMA rated shelter nor was it originally designed to accommodate the protections afforded a contemporary ECC/EOC function. While impractical to make the area of the building protected to the degree necessary, protecting the window openings from heavy storm damage by improving the glass would make the facility less susceptible to being taken off line by storm damage.

The following is a brief description of the space needs of each department compared to the spaces they currently have.

Emergency Operations Center (EOC)

EOC Director Office – Current office is adequate

EOC Deputy Director Office – Currently this space is combined with the EOC Communications room and is in need of slightly more room if the spaces remain collocated. Remaining collocated is preferred.

EOC Communications Center – This space contains the radar tracking and siren alarm and serves as the communications center and monitoring center. It has a connection to the ECC.

Grant Writer Office – The current space is slightly smaller than what should be provided.

Secretary/ Office Assistant – This person works as receptionist and secretary to both ECC and EOC Directors, however a majority of tasks are for the EOC director.

Kitchen Break Area – This area is needed to serve the staff as well as the EOC when in full operation. A cook surface, sink and refrigerator are needed.

EOC Storage Room - Adequate storage for educational materials and other equipment is needed to be easily accessible for staff.

EOC Meeting Room “A” – This room serves as a location for the decision makers in an emergency situation. It should serve 8-12 persons and be adjacent to the larger EOC “B” Meeting Room.

EOC Meeting Room “B” – This room serves as the “war room” during emergency situations and must serve 20-30 departmental and communications staff who are monitoring and coordinating emergency response.

Emergency Communications Center (ECC)

ECC Director Office – Current office is adequate

ECC Deputy Director Office – Current office is currently collocated with other spaces and should have a separate space.

ECC Training Coordinator – This space is currently too small.

ECC Toilet/Locker/Break – These areas are adequate.

ECC IT Office – This space is currently combined with other spaces and should have a separate space.

ECC Shift Supervisor – This space should be relocated to the ECC Room

Emergency Control Center Room – This space needs to be reconfigured to allow additional consoles installed. It should be renovated to allow positioning of Shift supervisors on the floor and be accessible to toilet and break areas.

OPTIONS CONSIDERED

In consideration of solutions for this space, one primary consideration is the ability to make the modifications while allowing the full functionality of the departments. The following options were considered and discussed.

Work in Place:

In this option, the EOC “B” current space would be set up as the Emergency Control Center Room temporarily while that room is suited for the new consoles. When the new consoles are brought on line, the EOC “B” space will be returned to its original function.

This option has the least amount of work and the disruption to the staff is most impacted by the desire or need to complete the other HVAC, Electrical and Architectural upgrades indicated earlier in this report. This option does not solve any issues of space shortages, configuration or reorganization needed for the departments to function better. In essence, the spaces would be as they are currently (the same size and finish) when the remodeling is complete.

Discussion: This option is intended to accommodate the new consoles in the ECC and perhaps the minor HVAC, Electrical and Architectural upgrades. It will not reconfigure the spaces to allow for the departments to function better. Because of this it will have the smallest cost of the options. Because of the work associated with the upgrades, there will be noise, dust and debris during construction that will be problematic for the staff to work around. Because this option does not solve the ongoing organizational issues, it is unfavorable.

Sequencing Work:

In this option, employees would move the office and work functions to one half of the area to allow construction activities to occur. Specifically the ECC would be relocated to the EOC “B” space and the EOC would be primarily located in the EOC “A” spaces while the ECC and northern half of the office space would be remodeled and reconfigured as indicated in the “Proposed Layout” shown on the following pages. Upon completion of the northern half remodeling, the staff would relocate into the new space using the ECC as intended, but doubling up on office space while the area currently the EOC “A” and “B” are remodeled and reconfigured.

Discussion: The advantages of this option include the ability to reconfigure the spaces to be more effective and the ability to keep staff on the floor without moving to a separate location. Disadvantages of this option are that there would be two construction start-up and completion phases. This will have an impact on cost (about 15-20% greater than those indicated in the estimate that follows) as well as staff needing to move three times from existing to temporary spaces; then to temporary completed areas, then move to their final position. This sequencing makes this option unfavorable.

Swing Space:

Swing Space is simply finding space away from the construction to allow relocating only once. Staff move to an alternative location while construction occurs then move back to their final location when construction is complete. Several locations for swing space were discussed, only one of which seems to hold merit.

While off site locations were discussed, there are difficulties in getting radio tower communications to these locations making the logistics of locating the ECC off site impractical.

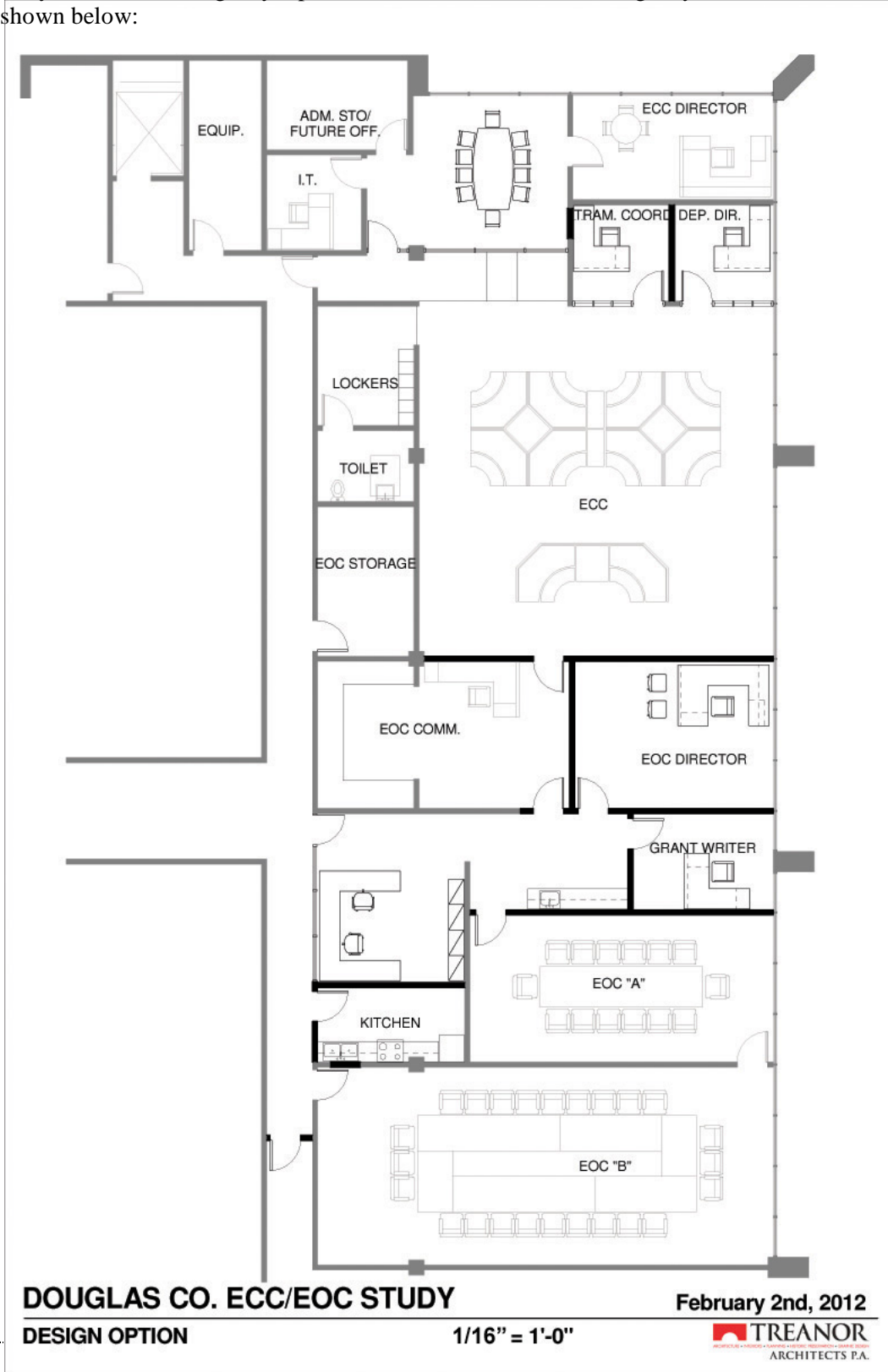
The EOC is a strategic meeting and action space and while theoretically could be separated and located remotely; collocating during emergencies to facilitate communications and coordinating emergency response is preferred.

The swing space proposed is the Jury Assembly space on the lower level of the LEC Building. This space could be configured to allow a temporary ECC as well as a room capable of serving as the temporary EOC. In this scenario, the ECC and EOC staff would locate to the Jury room when the contractor had been contracted. In the alternative the Jury room would serve only the EEC and the EOC would locate in a different area. The remodeling would occur in the existing spaces, and the staff would return to the spaces when complete.

Discussion: This option is preferred due to the ability to have the final plan reconfigured to allow staff to function better, and the temporary location to be able to avoid the construction noise and debris. It is less expensive than the “Sequencing Work” Option but more expensive than the “Work in Place” Option. This Option solves the program need for the foreseeable future.

PROPOSED PLAN LAYOUT

The proposed layout for the Emergency Operations Center (EOC) and Emergency Communications Center (ECC) is as shown below:



COST PROJECTIONS

The cost of the **Work in Place Option** would largely be dependent on the HVAC, Electrical and Architectural upgrades indicated earlier in this report. Because the Work in Place Option has no reconfiguration costs, there would still be rework necessary on the access floor and some infrastructure components. For comparison purposes, the Work in Place Option would be approximately \$100,000 if separated from the other work.

The anticipated cost of the **Swing Space Option** anticipates project costs as well as construction costs as follows.

Remodeling Costs:

Swing Space Preparation:	
Temporary Partitions:	\$ 5,000
Mechanical/Electrical:	\$ 5,000
Remodeling: (6,000 sf)	
Demolition:	\$ 12,000
New Construction/Finishes:	\$150,000
Casework:	\$ 15,000
Raised Floor:	\$ 20,000
Mechanical Duct Rework:	\$ 48,000
Electrical/Lighting:	\$ 24,000
Plumbing:	\$ 10,000
Data/Telephone:	\$ 15,000
Project Costs:	
A/E Fees:	\$ 30,000
Furniture, Fixtures Equipment:	\$ 15,000
Moving Expense:	\$ 20,000
Printing & Misc.:	\$ 10,000
Contingency:	\$ 45,000
Total Project Costs:	\$425,000

The anticipated cost of the **Sequencing Work Option** would be similar to the costs indicated above in the Swing Space Option, as the scope of the work is very similar. The cost of the Sequencing Work Option however will require the contractor to have each sub-contractor complete a portion of the work, then leave and return later to finish the remaining work when the occupants have moved to the completed portion. This start/stop/start process will add approximately 15-20% or \$75,000 to the cost of construction. Therefore the total of the Sequencing Work Option would be approximately \$500,000.

As discussed earlier in this report, there are certain improvements to the building needed to remedy the shortcomings of the building for an Emergency Management Facility. The following are breakdowns of the individual components needed to be improved.

Building Improvement Cost Options:

HVAC Separation Improvements:	
Construction Costs:	\$ 72,000
Project Costs:	\$ 15,000
Total HVAC Improvements:	\$87,000

Electrical Improvements:

Construction Costs:	\$ 48,000	
<u>Project Costs:</u>	<u>\$ 10,000</u>	
Total Electrical Improvements:		\$58,000

Emergency Generator Improvements:		
Generator Costs:	\$250,000	
Enclosure Costs:	\$ 50,000	
<u>Project Costs:</u>	<u>\$ 50,000</u>	
Total Emergency Generator Improvements:		\$350,000

Architectural Protections:		
Construction Costs:	\$120,000	
<u>Project Costs:</u>	<u>\$ 20,000</u>	
Total Architectural Protections:		\$140,000

SCHEDULE

The Schedule for completing the work can be summarized by approximating the time allowed by each task as follows. This schedule assumes a normal county bidding process for a **Design/Bid/Build** delivery method. Considering the timing, the County may consider an alternative **Design/Build** method for delivery as outlined below.

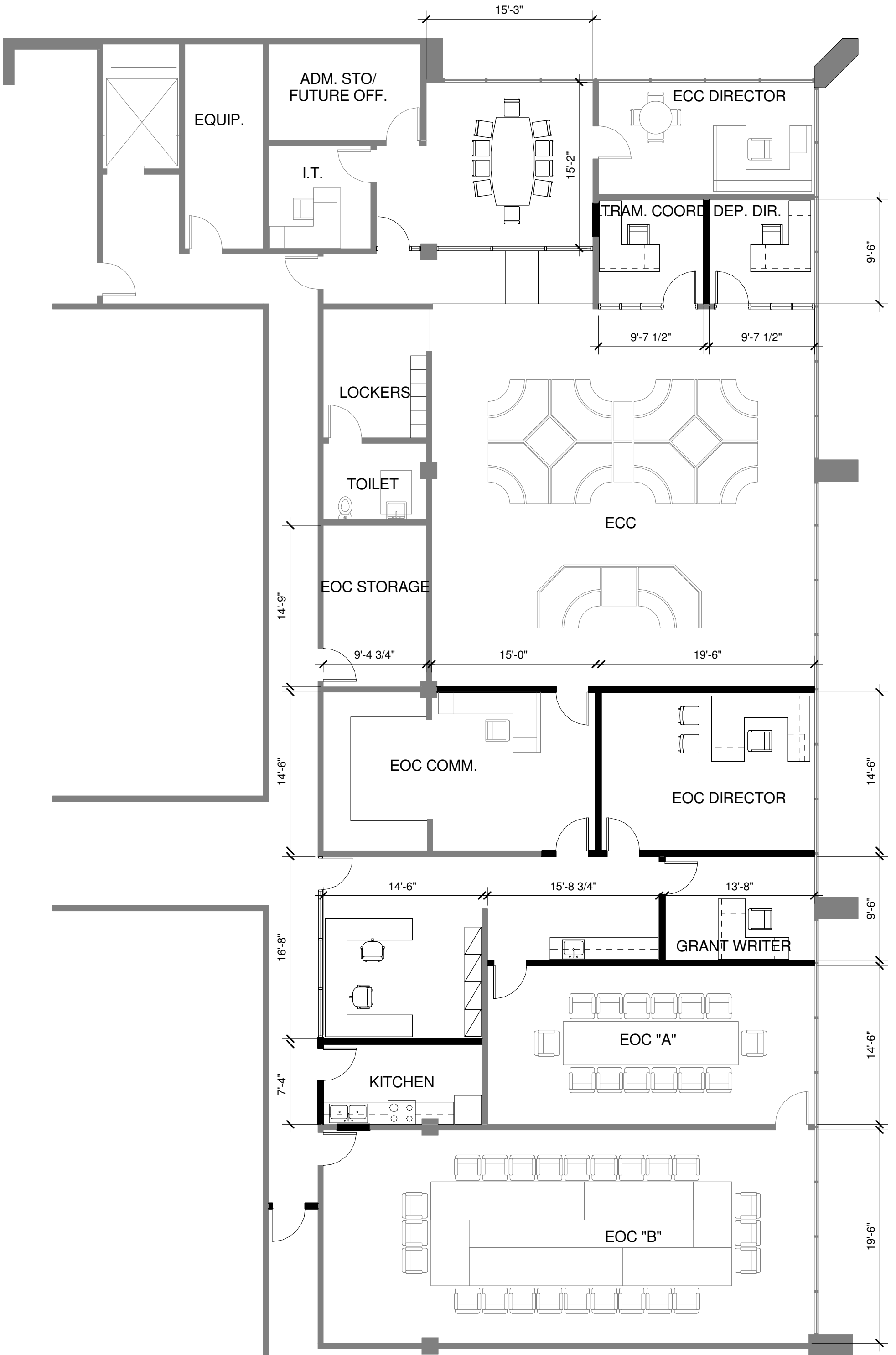
This model reflects the Sequencing of Work Option. The time necessary would be reduced by approximately 4 weeks if the Work in Place Option were taken, and should be extended by 12 weeks if the Sequencing Work Option was taken.

Design/Bid/Build

- Approve Project
- Hire Architect: 2 weeks
- Complete Design/Construction Drawings: 5 weeks
- Advertise and Bidding: 5 weeks
- Contract Negotiations and Award: 2 weeks (Complete temporary space relocation)
- Construction: 16 weeks
- Punch and Move in: 2 weeks
- Start to Finish from Approval Date: 32 weeks

Design/Build

- Approve Project
- Hire Architect/Contractor Team: 5 weeks
- Complete Design Direction Drawings: 2 weeks (Complete temporary space relocation)
- Construction: 16 weeks (Documents completed during demo)
- Punch and Move in: 2 weeks
- Start to Finish from Approval Date: 25 weeks

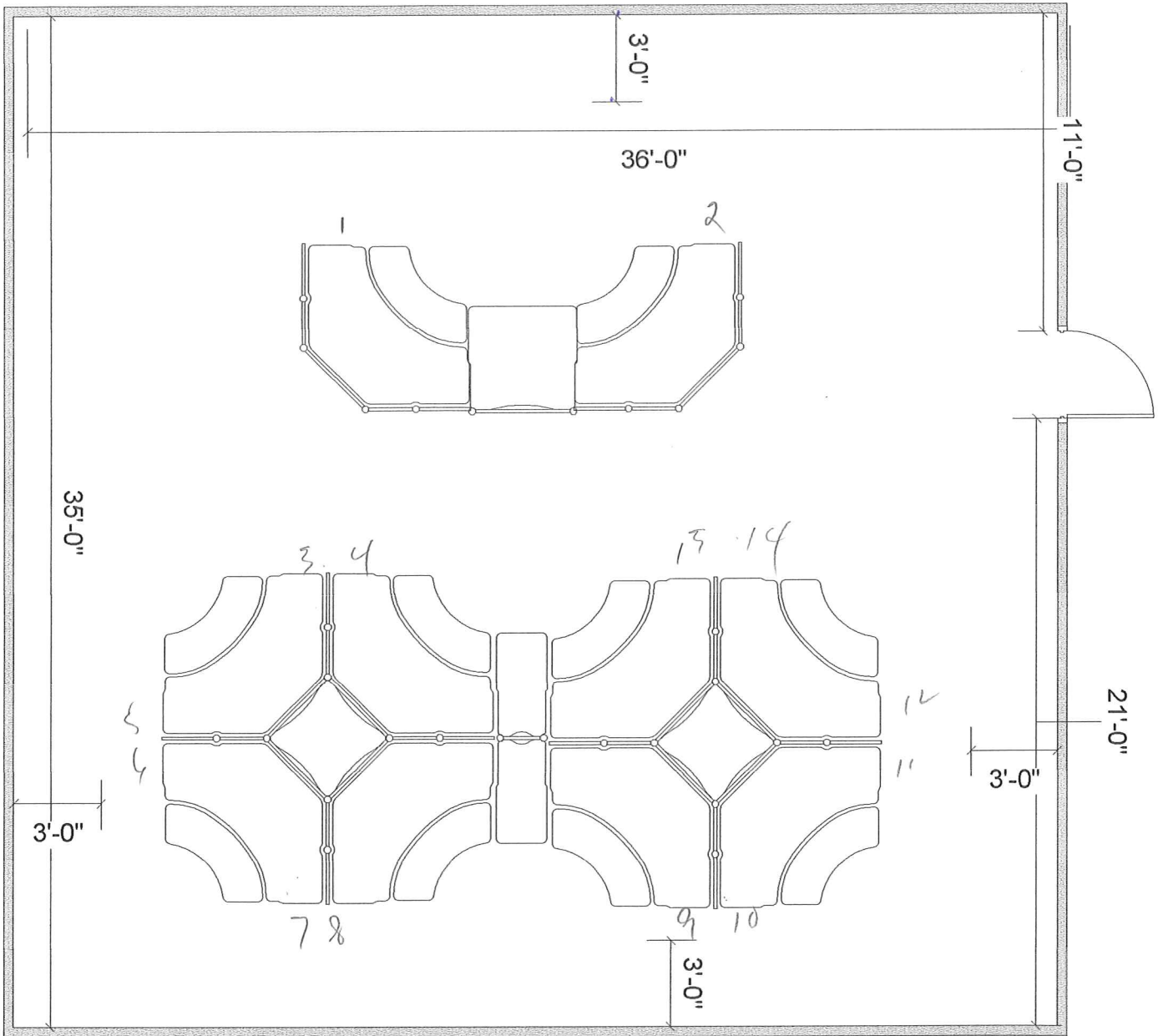


DOUGLAS CO. ECC/EOC STUDY

February 2nd, 2012

DESIGN OPTION

1/8" = 1'-0"





DOUGLAS COUNTY EMERGENCY COMMUNICATIONS

111 East 11th Street, Unit 200
Lawrence, KS 66044

phone: (785) 832-5237
fax: (785) 330-2801

website: www.douglas-county.com
email: eccdept@douglas-county.com

MEMORANDUM

To : Board of County Commissioners
From : Scott W. Ruf, Director of Emergency Communications
Date : September 5, 2012
Re : Regular Agenda item to solicit bids for replacement of the Law Enforcement Center’s generator with new generator capable of providing long term back-up power for the entire LEC in the event of power loss/failure.

- SCOTT W. RUF**
Director
- 911 ADVISORY BOARD**
- SHERIFF KENNETH MCGOVERN**
Douglas County
Chairman
- CHIEF MARK BRADFORD**
Lawrence Douglas County
Fire-Medical Services
Vice Chairman
- CHIEF TARIK KHATIB**
Lawrence Police Department
- CHIEF RALPH OLIVER**
Kansas University
- CHIEF CHRIS MOORE**
City of Eudora Fire Dept.
Wakarusa Township Fire Dept.

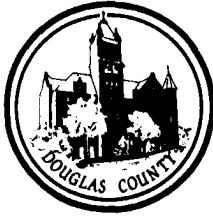
The current generator is insufficient to run the LEC in the event of a power failure or long-term outage. Currently the generator only provides back-up power for Emergency Communications, Emergency Operations Center and some Lawrence Police and Douglas County Sheriff functions related to continuity of operations. Current LEC generator location TBD after County reviews and completes a needs assessment.

Power consumption studies have been completed on the LEC and it was determined that the LEC would require a 900 KW, 1125 KVA 277/480 ACV 3-Phase Generator. The generator currently located at the LEC will more than provide for the needs of other County facilities with facility and location to be determined at later time.

The following is a breakdown of the estimated budget for this project:

Vendor	Budget	Comments
To Be Determined – New Generator	\$ 375,000.00	
To Be Determined – Relocation of LEC Generator	\$ 125,000.00	
Project Total	\$ 500,000.00	

Action Required: Regular Agenda authorization for Emergency Communications Director, subject to review and approval by County Facilities & Maintenance and County Purchasing to solicit bids and proposals for new LEC generator and relocation of existing generator to a County facility to be determined later.



DOUGLAS COUNTY ADMINISTRATIVE SERVICES

Douglas County Courthouse
1100 Massachusetts Street, Unit 204
Lawrence, KS 66044-3064
(785) 832-5329 Fax (785) 832-5320
www.douglas-county.com

Sarah Plinsky
Assistant County Administrator

MEMO TO: The Board of County Commissioners
Craig Weinaug, County Administrator

FROM: Sarah Plinsky, Assistant County Administrator *SP*

CC: Chief Mark Bradford, LDCFM
Jackie Waggoner, Purchasing Director
Bill Bell, Maintenance Director

SUBJECT: Baldwin Station Foundation Repair Update

DATE: August 31, 2012

Staff has had on-going conversations and study on the foundation for Station #11 in Baldwin City. In 2011, staff asked the Board of County Commissioners for permission to use an informal bid process to repair the foundation at the Baldwin EMS Station. As discussed at that time, the foundation is need of significant repair. Staff updated the Commission several months ago on the Foundation, and the Commission asked staff to explore options for an alternative location.

Staff worked with Treanor Architects to assess the situation. The Study from Treanor is attached. Several options were explored, and are outlined in the attachment. Treanor looked at repairing the existing facility, rebuilding a new station on the existing site, and relocating the station to a new location. Initially, staff and Treanor thought it would be more cost-effective and provide a longer term solution to completely rebuild the station. After additional analysis and review of the current construction market, the costs for a new structure developed into a significantly higher amount than originally estimated. Staff also had several conversations with the representatives from the City of Baldwin City and Lawrence Douglas County Fire Medical (LDCFM) and we explored co-location options in the existing City of Baldwin City Fire Station and in other locations in Baldwin City. Co-location doesn't appear to offer the efficiencies originally anticipated, but staff will be open to that opportunity in the future.

Given the continuing deterioration of foundation, staff recommends Option #2 from the Treanor study. The opportunity to co-locate with the City of Baldwin City in the future has some potential depending on the site and the location of the station. That future opportunity or relocating the station to another site is appealing enough to prevent a complete reconstruction on the current site. The repair outlined in Option #2 is cost effective and provides a long-term solution to the problem without preventing future options.

Motion: Authorize staff to pursue Option #2 repairing the foundation at LDCFM Station #11 and authorize staff to solicit informal bids for foundation repairs at Baldwin Fire Station, and gives administrative approval to award the contract up to the estimated cost of \$20,000 plus 10%.



LAWRENCE-DOUGLAS COUNTY

FIRE & MEDICAL
EMS STATION #11

STUDY

LAWRENCE, KANSAS

MARCH 14, 2012

INTRODUCTION

Treanor Architects was asked by Douglas County to conduct an evaluation of existing EMS Station 11 foundation conditions, specifically as they relate to foundation wall movement that is occurring at the facility. The County has contracted for previous study work on this issue and the solution provided is a good option for corrective measure to return the existing foundation walls to a new condition. Treanor Architects was asked to review the existing Station #11 structure, and provide additional options for foundation remediation/stabilization. As part of this review work, the County requested that TA look at potential costs associated with multiple alternate locations and configurations for new/reconfigured EMS Station #11. The purpose of this study is intended to assist the County Commission and Lawrence Douglas County Fire & Medical in making informed decisions regarding the best future location and configuration for EMS Station #11. The findings of our study work and evaluations are as follows:

STUDY OPTION #1: ACCEPT BIDS FOR PREVIOUSLY DOCUMENTED WORK

Study Description:

The County can contract and perform the work identified in the previous study by DGM Consultants, P.A. per construction bids previously received. The work as design should correct foundation wall deterioration and significantly increase the foundation life of the existing building. Refer to previously issued documents for definition of this scope of work.

Bid Project Costs:

\$135,000 dollars

STUDY OPTION #2: FOUNDATION STABILIZATION REPAIR WORK

Study Description:

Option would stabilize the foundation walls and stop at that level of correction with the potential for minor improvements in realignment of the foundation walls of the existing facility. No exterior sidewalk work, repaving, etc. would be performed as part of this option, only foundation stabilization. 20 year warranties are typically available on foundation repair work and should extend the life of this portion of the structure by a minimum of 20 years. TA recommends that the County invite multiple foundation repair contractors to the site to evaluate existing conditions and request their recommendations for needed structural repairs. The County should request associated costs and warranties information from each foundation repair contractor and specifics about the method proposed for the stabilization effort. (Likely H-post soldiers along interior side of foundation wall at strategic locations to brace wall). Following foundation stabilization work, interior basement finish work would be provided separate from this number by a local residential builder or by utilizing department staff. No drawings are included in the response for this option.

Range of Estimate Project Costs:

\$10,000 to \$20,000 dollars (Foundation wall stabilization only)

STUDY OPTION #3: NEW EMS STATION #11 @ CURRENT SITE

Study Description:

This options looks at demolition of the existing EMS Station #11 building, earthwork remediation and construction of a new facility. A new EMS Station #11 would be a pre-engineered metal building, slab on grade, structure with a single fully operational ambulance bay. Dayroom, kitchen, dining, bunk rooms, toilets, showers, exercise and office areas would be finished out within the confines of the pre-engineered building, with a small area hardened as a storm shelter. The proposed building would be sized around a program square footage of 3,465 square feet. Refer to the following anticipated building program, site diagram and range of anticipated project costs.

Costs associated with relocation of the EMS services during construction are not included in the following estimate of project costs.

Range of Estimate Project Costs:

\$664,887 to \$756,595 dollars

<Refer to Attached Documents>

Lawrence Douglas County EMS Station 11 Program

AREAS AND OCCUPANCIES - EMS STATION

FDS#	ROOM/SPACE	No. Req'd	Program Area Per Room	Total Program Area
Public Areas				
F-1	Lobby & Vestibule	1	90	90
F-2	Public Toilet	1	60	60
Administration				
F-3	Storage Closet	1	30	30
F-4	Shift Office/2 Stations	1	150	150
Bunk Room				
F-5	2 rooms @ 102 s.f.	2	102	204
Day Quarters				
F-6	Day Room	1	240	240
F-7	Kitchen	1	144	144
F-8	Pantry	1	15	15
Equipment				
F-9	Ambulance Bay @ 1000 s.f.	1	1,000	1,000
F-10	Medical Storage	1	80	80
F-11	Laundry/Linen Storage Room	1	100	100
Staff Facilities				
F-12	ADA Locker Room / Toilet	2	75	150
F-13	Physical Training Room	1	600	600
Building Support				
F-14	General Storage	1	100	100
F-15	Janitor Closet	1	50	50
TOTALS				
	Sub-Total			3,013
	Grossing Facotr		15%	452
	TOTAL			3,465



SITE PLAN 1

SCALE: 1" = 32'-0"

TREANOR
 ARCHITECTURE • INTERIORS • PLANNING • HISTORIC PRESERVATION • GRAPHIC DESIGN
ARCHITECTS P.A.
 1715 SW Tepeka Boulevard
 Topeka, Kansas 66612-1410
 Office: 785.235.0012
 Fax: 785.235.0013
 www.treanorarchitects.com

LDCFM EMS STATION #11
 OPTION #3 NEW STATION @ EXISTING SITE
 212 Kibbee Road
 Baldwin City, Kansas

Drawing	Opt #3
Date	03.13.12
Treanor Project No.	DC-Marketing

Estimate of Probable Costs for New EMS Station #11

TA Project: Lawrence Douglas County Fire & Medical EMS Station 11

OPTION 3: New Station #11 on Existing Site

Date: March 13, 2012

Low Range Cost Estimate Based on Calendar Year: 2012

Existing Station #11 Gross Square Footage: 2,429
 New Anticipated Building Program 3,465

ITEM		QTY	U	UNIT COST	COSTS
Div 2	Existing Jail Demolition	1	L.S.	\$ 15,000.00	\$ 15,000
	Control Fill Existing Station #11 Basement (Foundation to remain)	290	C.Y.	\$ 8.00	\$ 3,000
Div 3-30	Pre-engineered Metal Building Shell	3,465	S.F.	\$ 70	\$ 242,550
	Light Building Remodel	2,465	S.F.	\$ 50	\$ 123,250
Div 31 -34	Site Work	1	LS	\$ 35,000	\$ 35,000
SUBTOTAL					\$ 418,800
		Construction Contingency	5.0%		\$ 20,940
SUBTOTAL					\$ 439,740
		Design/Estimate Contingency	5.0%		\$ 21,987
SUBTOTAL					\$ 461,727
		Contractor Overhead & Profit	20.0%		\$ 92,345
SUBTOTAL					\$ 554,072
Miscellaneous Soft Costs (Both Projects)					
		Printing, Special Testing, Professional Services, FF&E	1	LS 1.2 Multiplier	\$ 110,814
TOTAL					\$ 664,887

Note: Costs associated with relocation of EMS services during construction are not included in these numbers.

This pricing is estimated in fall 2012 construction dollars. An escalation in cost of 3-5% should be added per year of construction delay.

Estimate of Probable Costs for New EMS Station #11

TA Project: Lawrence Douglas County Fire & Medical EMS Station 11

OPTION 3: New Station #11 on Existing Site

Date: March 13, 2012

High Range Cost Estimate Based on Calendar Year: 2012

Existing Station #11 Gross Square Footage: 2,429
 New Anticipated Building Program 3,465

ITEM		QTY	U	UNIT COST	COSTS
Div 2	Existing Jail Demolition	1	L.S.	\$ 15,000.00	\$ 15,000
	Control Fill Existing Station #11 Basement (Foundation to remain)	290	C.Y.	\$ 8.00	\$ 3,000
Div 3-30	Pre-engineered Metal Building Shell	3,465	S.F.	\$ 76	\$ 263,340
	Light Building Remodel	2,465	S.F.	\$ 65	\$ 160,225
Div 31 -34	Site Work	1	LS	\$ 35,000	\$ 35,000
SUBTOTAL					\$ 476,565
		Construction Contingency	5.0%		\$ 23,828
SUBTOTAL					\$ 500,393
		Design/Estimate Contingency	5.0%		\$ 25,020
SUBTOTAL					\$ 525,413
		Contractor Overhead & Profit	20.0%		\$ 105,083
SUBTOTAL					\$ 630,495
Miscellaneous Soft Costs (Both Projects)					
		Printing, Special Testing, Professional Services, FF&E	1	LS 1.2 Multiplier	\$ 126,099
TOTAL					\$ 756,595

Note: Costs associated with relocation of EMS services during construction are not included in these numbers.

This pricing is estimated in fall 2012 construction dollars. An escalation in cost of 3-5% should be added per year of construction delay.

STUDY OPTION #4: NEW EMS STATION #11 @ NEW SITE

Study Description:

This option studies the construction of a new EMS Station #11 at a new project site. A new EMS Station #11 would be a pre-engineered metal building, slab on grade, structure with a single fully operational ambulance bay. Dayroom, kitchen, dining, bunk rooms, toilets, showers, exercise and office areas would be finished out within the confines of the pre-engineered building, with a small area hardened as a storm shelter. The proposed building would be sized around a program square footage of 3,465 square feet, similar to Option #3. This estimate includes a modest value for purchase of land and its development. Refer to Option #3 anticipated building program, and the following range of anticipated project costs.

Costs associated with structural remediation work to existing Station 11 and value gained by sale of that property are not included in the following estimate of project costs.

Range of Estimate Project Costs:

\$663,807 to \$882,694

<Refer to Attached Documents>

Estimate of Probable Costs for New EMS Station #11

TA Project: Lawrence Douglas County Fire & Medical EMS Station 11

OPTION 4: New Station #11 - New Site

Date: March 13, 2012

Low Range Cost Estimate Based on Calendar Year: 2012

Existing Station #11 Gross Square Footage:	2,429
New Anticipated Building Program	3,465

ITEM		QTY	U	UNIT COST	COSTS
Div 2	Existing Jail Demolition	1	L.S.	\$ 15,000.00	\$ 15,000
	Control Fill Existing Station #11 Basement (Foundation to remain)	290	C.Y.	\$ 8.00	\$ 2,320
Div 3-30	Pre-engineered Metal Building Shell	3,465	S.F.	\$ 70	\$ 242,550
	Light Building Remodel	2,465	S.F.	\$ 50	\$ 123,250
Div 31 -34	Site Work	1	LS	\$ 35,000	\$ 35,000
SUBTOTAL					\$ 418,120
		Construction Contingency	5.0%		\$ 20,906
SUBTOTAL					\$ 439,026
		Design/Estimate Contingency	5.0%		\$ 21,951
SUBTOTAL					\$ 460,977
		Contractor Overhead & Profit	20.0%		\$ 92,195
SUBTOTAL					\$ 553,173
Miscellaneous Soft Costs (Both Projects)					
		Printing, Special Testing, Professional Services, FF&E	1	LS 1.4 Multiplier	\$ 110,635
TOTAL					\$ 663,807

Note: Option does not include structural repair work at existing Station 11 or value gained from sale of that property

This pricing is estimated in fall 2012 construction dollars. An escalation in cost of 3-5% should be added per year of construction delay.

Estimate of Probable Costs for New EMS Station #11

TA Project: Lawrence Douglas County Fire & Medical EMS Station 11

OPTION 4: New Station #11 - New Site

Date: March 13, 2012

High Range Cost Estimate Based on Calendar Year: 2012

Existing Station #11 Gross Square Footage:	2,429
New Anticipated Building Program	3,465

ITEM		QTY	U	UNIT COST	COSTS
Div 2	Existing Jail Demolition	1	L.S.	\$ 15,000.00	\$ 15,000
	Control Fill Existing Station #11 Basement (Foundation to remain)	290	C.Y.	\$ 8.00	\$ 3,000
Div 3-30	Pre-engineered Metal Building Shell	3,465	S.F.	\$ 76	\$ 263,340
	Light Building Remodel	2,465	S.F.	\$ 65	\$ 160,225
Div 31 -34	Site Work	1	LS	\$ 35,000	\$ 35,000
SUBTOTAL					\$ 476,565
		Construction Contingency	5.0%		\$ 23,828
SUBTOTAL					\$ 500,393
		Design/Estimate Contingency	5.0%		\$ 25,020
SUBTOTAL					\$ 525,413
		Contractor Overhead & Profit	20.0%		\$ 105,083
SUBTOTAL					\$ 630,495
Miscellaneous Soft Costs (Both Projects)					
		Printing, Special Testing, Professional Services, FF&E	1	LS 1.4 Multiplier	\$ 252,198
TOTAL					\$ 882,694

Note: Costs associated with relocation of EMS services during construction are not included in these numbers.

This pricing is estimated in fall 2012 construction dollars. An escalation in cost of 3-5% should be added per year of construction delay.

STUDY OPTION #5: ADDITION TO BALDWIN FIRE STATION #1

Study Description:

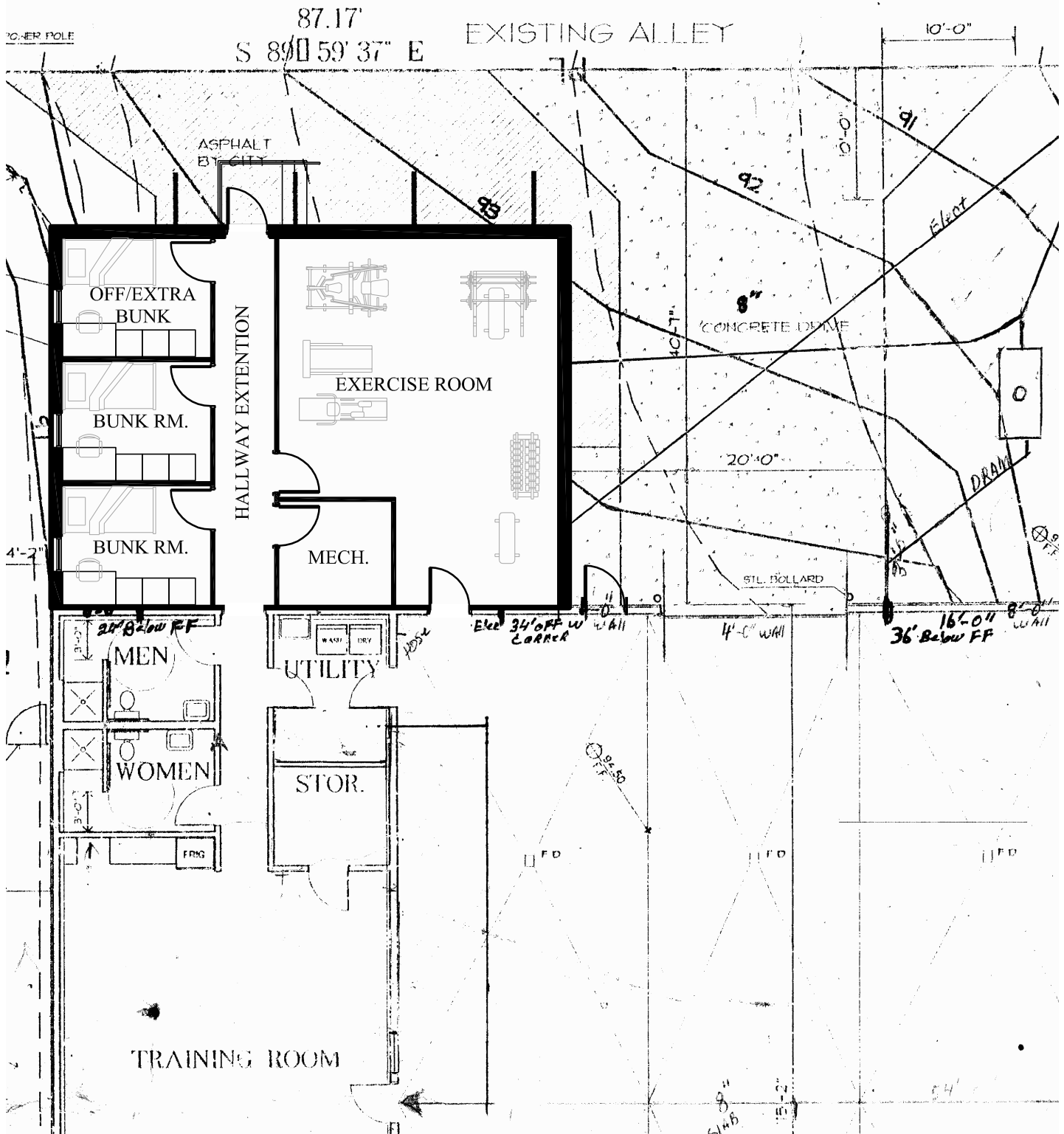
This option looks at constructing a 1,120 square foot addition to the City of Baldwin Fire Station between the back of Baldwin Station #1 and the alley. The addition would be a pre-engineered metal building, slab on grade structure and would include bunk rooms, to support EMS personnel, medical storage and an exercise area. The addition would be at the same finish floor level as the existing apparatus bays of the Baldwin Fire Station.. This option assumes that the ambulance currently located at Station #11, will be housed in an existing bay of the Baldwin Fire Station. Further it is assumed that Lawrence Douglas County Fire & Medical personnel would use the existing Baldwin Fire Station Training Room, showers and toilet facilities while performing on shift work.

Costs associated with structural remediation work at existing Station #11, value gained by sale of that property, and new exercise equipment purchases are not included in the following estimate of project costs.

Range of Estimate Project Costs:

\$254,016 to \$280,688

<Refer to Attached Documents>



BALDWIN STATION FLOOR PLAN - ADDITION 1

SCALE: 3/32" = 1'-0"

TREANOR
 ARCHITECTURE • INTERIORS • PLANNING • HISTORIC PRESERVATION • GRAPHIC DESIGN
 ARCHITECTS P.A.

1715 SW Tapoka Boulevard
 Tapoka, Kansas 66612-1410
 Office: 785.235.0012
 Fax: 785.235.0013
 www.treanorarchitects.com

LDCFM EMS STATION #11
 OPTION #5 ADDITION TO BALDWIN FIRE STATION

610 HIGH STREET
 Baldwin City, Kansas

Drawing	Opt #5
Date	03.13.12
Treanor Project No.	DC-Marketing

Estimate of Probable Costs for Addition to Baldwin Station

TA Project: Lawrence Douglas County Fire & Medical EMS Station 11

OPTION 5: Addition to Baldwin Station

Date: March 13, 2012

Low Range Cost Estimate Based on Calendar Year: 2012

						1,120
		New Anticipated Building Program				
	ITEM	QTY	U	UNIT COST		COSTS
Div 3-30	Pre-engineered Metal Building Shell	1,120	S.F.	\$ 75	\$	84,000
	Light Building Remodel	1,120	S.F.	\$ 50	\$	56,000
Div 31 -34	Site Work	1	LS	\$ 20,000	\$	20,000
SUBTOTAL					\$	160,000
		Construction Contingency	5.0%		\$	8,000
SUBTOTAL					\$	168,000
		Design/Estimate Contingency	5.0%		\$	8,400
SUBTOTAL					\$	176,400
		Contractor Overhead & Profit	20.0%		\$	35,280
SUBTOTAL					\$	211,680
Relate Project (Soft) Costs						
Miscellaneous Soft Costs (Both Projects)						
	Printing, Special Testing, Professional Services, FF&E	1	LS	1.2 Multiplier	\$	42,336
TOTAL					\$	254,016

Note: Option assumes Station 11 ambulance will be housed in existing Baldwin Station bay

Option does not include structural repair work at existing Station 11 or value gained from sale of that property

This pricing is estimated in fall 2012 construction dollars. An escalation in cost of 3-5% should be added per year of construction delay.

RESOLUTION NO. _____

**A Home Rule Resolution of the Board of County Commissioners of
Douglas County, Kansas Governing Towing Services**

WHEREAS, K.S.A. 19-101, *et seq.* provides the Board of County commissioners of Douglas County, Kansas (the "Board") with home rule authority to transact all County business and perform all powers of local legislation and administration it deems appropriate; and

WHEREAS, the Board recognizes the need for the protection of the health, safety and welfare of citizens through contracts for County initiated tows and regulations controlling certain non-preference tows.

NOW THEREFORE, be it resolved by the Board that:

SECTION I. Adoption of Tow Service Provisions. The following is enacted and added as Article 15 (Towing) of Chapter I (Administration) of the Douglas County Code:

CHAPTER 1: ADMINISTRATION

* * *

ARTICLE 15: TOWING

1-1501. TOWING/IMPOUNDING VEHICLES.

- A. Authority to Tow. The Sheriff's Office and its members may cause any vehicle to be immediately towed under any of the following circumstances, without the prior consent or authorization of the owner or operator of the vehicle:
1. When a vehicle is unattended or abandoned upon a public road or public property and either is parked in a tow zone, interferes with the normal movement of traffic or public business, or otherwise poses a danger to the public health, safety or welfare; or
 2. When a vehicle is unattended or abandoned upon a public road or public property for a period of 48 hours; or
 3. When a vehicle has been reported stolen or taken without the consent of its owner; or
 4. When the owner or operator of a vehicle is unable to provide for its custody or removal; or

5. When a vehicle upon a public road or public property (or adjacent to a public road as a result of an accident) is so disabled or unsafe as a result of an accident or otherwise as to constitute an obstruction to traffic or otherwise poses a danger to the public health, safety or welfare, and the owner or operator of the vehicle is unable or refuses to provide for its custody or removal (the failure of the owner or operator to request a specific tow service provider that is willing and able to respond within the timeframe that the Sheriff's Office or its members determines necessary under the exigencies of the situation shall be deemed the refusal to provide for its removal); or
6. When the person in charge of a vehicle has been arrested or otherwise taken into custody or detained for an alleged offense; or
7. When a vehicle has been used in the commission of a crime or is otherwise subject to seizure as evidence in a criminal prosecution; or
8. When a vehicle is subject to seizure or forfeiture under the laws of Kansas or the United States; or
9. Any other reason authorized by applicable law.

B. Authority to Impound. The Sheriff's Office and its members may cause any vehicle to be immediately impounded as they deem necessary within the normal course of business. Any vehicle so impounded for evidence shall be disposed of in accordance with any orders of a court having jurisdiction over the matter, or as otherwise allowed by law once the vehicle is no longer needed for evidentiary purposes.

1-1502. NOTICE TO OWNER OF TOWED VEHICLE. Whenever any vehicle is towed pursuant to the provisions of Section 1-1501 of this Article, as amended, the tow service provider shall comply with all notice provisions as outlined in K.S.A. 8-1102 through 8-1104, and amendments thereto.

1-1503. RELEASE OF TOWED VEHICLE. Unless the vehicle is being held or seized as evidence, all vehicles towed pursuant to the provisions of this Article shall be released to the owner or authorized representative by the tow service provider upon satisfaction of the provisions as outlined in K.S.A. 8-1102 through 8-1108, and amendments thereto, except fees and charges shall not exceed those provided for in Section 1-1513 of this Article, as amended.

1-1504. SALE OF VEHICLE. An authorized tow service provider may proceed to dispose of towed vehicles, or to foreclose any possessory lien created by

operation of law, in the manner provided in K.S.A. 8-1102 through 8-1108, and amendments thereto, unless a hold has been requested for a particular vehicle by the Sheriff's Office or other law enforcement agency.

- 1-1505. **CONTRACT TOWING.** It is hereby declared and found by the Board of County Commissioners to be of vital importance to the safety of the traveling public for disabled vehicles and vehicles found on public streets to be removed as promptly as possible; that delay in removal can impede the movement of traffic unnecessarily and can cause further accidents; that the solicitation of tows at accident scenes can lead to unnecessary traffic congestion and unsafe and chaotic conditions; and, as a result, that the towing of vehicles from public roads and public property is a matter affecting public safety. Consequently, vehicle tows should be subject to contracts with the County for the purpose of safeguarding the public.

It is further declared and found by the Board of County Commissioners that the practice of towing, removing and storing of vehicles are matters affecting public safety and require uniformity, efficiency, dependability, and consistency, and any person desiring to perform towing operations for the Sheriff's Office and other County officials shall enter into a Tow Service Provider Contract and comply with the provisions of this Article. The purpose of these Tow Service Provider Contracts and the provisions of this Article is to provide a uniform, efficient, dependable, and consistent system for obtaining services from tow companies which are engaged in or which intend to engage in the practice of towing, removing and storing of vehicles at the request of the Sheriff's Office and other County officials.

Any person desiring to perform tow services at the request of the Sheriff's Office or other County official and who meets the requirements of all other provisions of this Article and enters into a Tow Service Provider Contract shall be eligible to be placed on the County contract tow rotation list and be called on a rotation basis.

- 1-1506. **TOWING SERVICE PROVIDER CONTRACT REQUIRED.** Each tow service provider seeking placement on the County contract tow rotation list and designation as an authorized tow service provider to perform tow services at the request of the Sheriff's Office, the Emergency Communications Department, or other County official shall make written application to the County Administrator or his designee at least 30 days prior to the desired effective date and shall enter into a Tow Service Provider Contract with the County. Each Tow Service Provider Contract shall generally be for a calendar year and renewal applications should be submitted at least 30 days prior to the expiration date of the then-current contract term. A tow service provider may terminate its designation as an authorized tow service provider, and therefore be removed from the

County contract tow rotation list, by providing 5 calendar days advance written notice to the County Administrator.

1-1507. **CONTRACT TOW REQUIREMENTS.** The following requirements and criteria shall be met by any tow service provider desiring placement on the County contract tow rotation list and designation as an authorized tow service provider pursuant to a Tow Service Provider Contract:

- A. Exclusive of state recognized holidays, each authorized tow service provider shall have a representative available (by phone or at the premises where a towed vehicle is stored) from 8:00 a.m. to 5:30 p.m., Monday through Friday to release any towed vehicle within one hour of the owner's or authorized representative's request. No additional charge shall be assessed for releasing a vehicle during these days and hours. During all other times, the authorized tow service provider shall have a representative available by phone and able to meet the owner or authorized representative at the premises where the towed vehicle is stored or kept for releasing a vehicle. For a vehicle released during these other times, the authorized tow service provider may not assess a fee in excess of the maximum charges provided for in Section 1-1513 of this Article, as amended. Each authorized tow service provider shall conspicuously post a sign at the front of its business stating the business name and a telephone number where information can be obtained about any vehicle towed or stored by the business. If an authorized tow service provider's phone number changes during the term of any Tow Service Provider Contract, the authorized tow service provider shall provide the County Administrator with the new number before the change becomes effective.
- B. Each authorized tow service provider shall have drivers and wrecker services available to respond to tow requests on a 24 hour per day, 7 days a week basis.
- C. Each authorized tow service provider shall clean-up accident debris including but not limited to dirt, broken glass, metal, and other car pieces associated with the vehicle being towed, including but not limited to the use of oil dry or a similar product to clean up any fluid spills, unless otherwise directed by an official overseeing or having jurisdiction of the accident.
- D. Each authorized tow service provider must have properly zoned adequate storage facilities within the County. Outside storage areas shall be fenced, with at least 6 foot high chain link or similar security fence and shall be adequately secured.

- E. Each authorized tow service provider must have available storage area which is totally enclosed within a building for the protection and security of vehicles with broken windows and valuable property left in vehicles.
- F. Each authorized tow service provider must agree to handle and tow abandoned vehicles in addition to tow requests received for damaged or disabled vehicles.
- G. Each authorized tow service provider must provide the County with proof of the following insurance protection:
 - 1. Public liability insurance indemnifying the public generally against damages arising out of the operation of the wrecker service. The authorized tow operator shall be responsible for entering the County on such policy or policies of insurance as a named insured. Such policy or policies of insurance shall be in an amount of at least \$500,000.00 for one person, \$500,000.00 for one accident, and \$500,000.00 property damage and a minimum aggregate limit of \$1,000,000.00. This coverage can be provided as a combined single limit.
 - 2. Garage keeper's minimum liability policy covering fire, theft or damage to or loss of property while in tow or otherwise in the care, custody and control of the authorized tow operator. Such policy or policies of insurance shall be in an amount of at least \$100,000.00 for each individual claim up to a maximum aggregate limit of \$200,000.00 per occurrence.

Proof of insurance must be furnished on standard Acord© certificate of insurance forms. The County is to be named as a named insured on all required insuring agreements and each certificate must state that the County will be given 10 days advanced written notice if the policy is canceled or changed.

- H. Each authorized tow service provider must enter into and sign a Tow Service Provider Contract with the County.
- I. Each authorized tow service provider must provide the County with proof that it has a valid certificate of public service issued from the Kansas Corporation commission.

- J. The criteria and requirements set forth in this Subsection A through I of this Section shall not apply when the owner or operator of the vehicle to be towed requests services from a specific tow service provider and the vehicle is towed by that provider.

1-1508. COUNTY CONTRACT TOW ROTATION LIST. Based upon information provided by the County Administrator or his designee, the Emergency Communications Department shall maintain a list of authorized tow service providers to be used in providing rotation tow services for the County.

- A. When a tow is needed, the law enforcement officer will communicate the need for a tow to the dispatcher on duty. On receiving this communication, the dispatcher shall, as a general rule, call the next authorized tow service provider on the County contract tow rotation list to remove the vehicle and that authorized tow service provider shall then be moved to the bottom of the list. On each succeeding communication, the next tow service provider on the list is generally assigned. In the event an authorized tow service provider cannot be reached by the dispatcher or cannot provide the requested tow within the timeframe required, that authorized tow service provider shall forfeit its turn, that authorized tow service provider shall be moved to the bottom of the list, and the dispatcher shall generally call the next succeeding authorized tow service provider on the list. If an authorized tow service provider at the top of the contract tow rotation list is dispatched and the dispatch does not result in a vehicle tow due to no fault of the authorized tow service provider, such authorized tow service provider shall be moved back to the top of the list. The dispatcher shall keep a continuous rotation of each authorized tow service provider on the master County contract tow rotation list.
- B. The County contract tow rotation list provided for in this Article may be used for tows that are initiated by law enforcement officers or other officials of other jurisdictions within the County if the governing body of that jurisdiction specifically requests the Emergency Communications Department to use such list for its tows, in which case, the provisions of this Article and the Tow Service Provider Contract shall apply to such tows.
- C. Placement on the County contract tow rotation list shall be by alphabetical order. In the event a new tow service provider becomes authorized, it shall be placed on the list in alphabetical order, regardless of its resulting place in the rotation.

The Sheriff's Office and other County officials shall not be obligated to use the County contract tow rotation list for any of the following: (i) special events where one or more tows may be necessary; (ii) tows involving impounding of a vehicle for evidentiary or other criminal investigation or law enforcement purposes; or (iii) tows involving County owned vehicles. Instead, the County may enter into an agreement with one or more tow service providers as needed for any such purposes. For purposes of this Section, special events shall include, but not be limited to, concerts, festivals, sobriety checkpoints, or any other similar event.

1-1509. **MAXIMUM FEES AND CHARGES.** No authorized tow service provider towing a vehicle pursuant to the County contract tow rotation list, and no any towing company towing a vehicle, without the prior consent or authorization of the owner or operator of the vehicle shall charge any towing, storage, or related fees in addition to or in excess of those provided for in Section 1-1513 of this Article, as amended. The County shall not be responsible for unpaid towing charges for such contract tows except as agreed to in writing by a County official.

1-1510. **SUSPENSION OR REVOCATION OF APPROVAL AND AUTHORIZATION; GROUNDS.**

A. Suspension or Revocation. The County Administrator or his designee may order that the approval and authority of an authorized tow service provider be suspended or revoked. Any such suspension shall temporarily remove the tow service provider from the contract tow rotation list and may be effective a maximum of 60 calendar days after any noted deficiency is corrected, with the period of suspension to be determined by the County Administrator or his designee. Any such revocation shall permanently remove the tow service provider from the contract tow rotation list and shall terminate the Tow Service Provider Contract with the tow service provider. A revoked tow service provider may be reinstated after entering into a new Tow Service Provider Contract but only upon terms and conditions that lead the County Administrator or his designee to conclude that whatever problems or deficiencies had existed are permanently remedied. Such suspension or revocation may be based upon good cause, including but not limited to any one or more of the following:

1. The tow service provider obtained its authority as an authorized tow service provider by fraudulent conduct or false statements;

2. The tow service provider has failed to comply with the provisions of this Article;
3. The tow service provider violated the fee and charge schedule by overcharge;
4. The tow service provider has consistently refused to respond to requests for services from the Emergency Communications Department or the Sheriff's Office or has consistently failed to answer telephone calls from them at the telephone number supplied by the tow service provider;
5. The tow service provider has responded to the scene of an accident, emergency, or impoundment situation, when not specifically called to do so, and solicited wrecker or towing business; and
6. The County is not satisfied with the general services of the owner and/or employees of the tow service provider or with the cooperation it has received from such tow service provider or other justifiable cause.

B. Appeal: Such suspension or revocation shall be by written notice to the tow service provider and shall contain the reasons for the suspension or revocation. The tow service provider may appeal such decision to the Board of County Commissioners or its designee by filing notice with the County Administrator within 10 calendar days of the notice of suspension or revocation. The Board of County Commissioners or its designee shall have the power to reverse, alter, modify, uphold or increase any suspension or revocation.

C. No Vested Rights: Nothing in this Article, the County's designation as an authorized tow service provider, the County's entering into a Tow Service Provider Contract with any tow service provider, or the County's utilization of any tow service provider for tows shall confer any vested property rights upon the tow service provider to continue as an authorized tow service provider, to remain on the County contract tow rotation list, or to tow any vehicle for the County.

1-1511. SOLICITATION PROHIBITED. No tow service provider or tow service provider's employee, driver or contractor shall stop, stand or park a tow truck at or near the scene of an accident or at or near a disabled vehicle within the unincorporated areas of the County for the purpose of soliciting an agreement for towing services, unless such tow service provider, employee, driver or contractor has been called to the scene by the Emergency Communications Department, the Sheriff's Office, another law

enforcement agency, or by the owner or authorized representative of an involved vehicle.

1-1512. ACCESS TO PERSONAL PROPERTY. Any owner or authorized representative of a vehicle towed pursuant to this Article shall have access to personal property that is not affixed to such vehicle for up to 96 hours after such vehicle has been towed, and such personal property shall be released to said owner or authorized representative within one hour of the owner or authorized representative's request; except, however, if it is being held or seized as evidence. By becoming an authorized tow service provider and being placed on the County contract tow rotation list, each authorized tow service provider waives any possessory lien, to the extent it even has one, in any such personal property. The authorized tow service provider shall not charge any additional fee for retrieval of personal property during the hours and days specified in Section 1-1507.A of this Article, as amended. For personal property released during other times, the authorized tow service provider may not assess a charge in excess of the maximum fee provided for in Section 1-1513 of this Article, as amended.

1-1513. MAXIMUM TOW, STORAGE, AND RELATED FEES.

- A. Charges for towing, storage and other related services in connection with any vehicle towed or impounded pursuant to the County contract tow rotation list or otherwise towed without the prior consent or authorization of the owner or operator of the vehicle shall not exceed the maximum fees and charges that the Board of County Commissioners adopts by resolution, as amended and in effect from time to time. These charges are the sole and exclusive charges that may be legally imposed for such towing, storage and other related services and it shall be unlawful to charge fees in addition to or in excess of such maximum fees and charges. All other charges not identified in this Article or by resolution are expressly prohibited, including, without limitation, fuel surcharges, gate fees or other similar unauthorized fees to retrieve vehicles or remove personal property.
- B. These fees include clean-up of all accident debris, including but not limited to the use of oil dry or a similar product to clean up any fluid spills.
- C. A tow service provider or other tow operator may charge a full day's storage fee for any portion of a day the vehicle is stored; provided, however, that no fee shall be charged if the owner or authorized representative retrieves the vehicle within the first 24 hours;

provided further that no fee shall be charged for any additional day if a vehicle is stored for the additional day as a result of the tow service provider's or tow operator's failure to release the vehicle to the owner or authorized representative as required of authorized tow service providers in this Article.

1-1514. SEVERABILITY. If any provision of this Article or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this Article which can be given effect without the invalid provision or application, and to this end the provisions of this Article are severable.

1-1515. PENALTY.

A. Anyone who directly or indirectly violates any provision of this Article shall be guilty of a misdemeanor fined not less than \$100 nor more than \$500, or by up to one month imprisonment in jail, or both such fine and imprisonment.

B. Any penalty imposed by this provision shall be in addition to any other remedy at law or equity available to the County, including but not limited to damages for any failure to comply with the provisions of a Tow Service Provider Contract.

SECTION II. Effective Date. This Resolution shall take effect and be in force from and after its adoption and publication once in the official County newspaper.

IN WITNESS WHEREOF, the foregoing Resolution was adopted this _____ day of _____, 2012.

**BOARD OF COUNTY COMMISSIONERS OF
DOUGLAS COUNTY, KANSAS:**

Mike Gaughan, Chair

Nancy Thellman, Member

ATTEST:

Jim Flory, Member

Jameson D. Shew, County Clerk

(8-16-12)

RESOLUTION NO. _____

A Home Rule Resolution of the Board of County Commissioners of Douglas County, Kansas Establishing Maximum Charges For Authorized Tow Service Providers and For Tow Providers Towing a Vehicle Without the Prior Consent of the Owner or Operator of the Vehicle

WHEREAS, K.S.A. 19-101, *et seq.* provides the Board of County commissioners of Douglas County, Kansas (the "Board") with home rule authority to transact all County business and perform all powers of local legislation and administration it deems appropriate; and

WHEREAS, the Board has previously adopted Article 15 of Chapter 1 of the Douglas County Code, relating to towing and storing of vehicles at the request of the Sheriff and/or without the prior consent of the owner or operator of the vehicle.

NOW THEREFORE, be it resolved by the Board that:

SECTION I. Maximum Charges. Pursuant to Section 1-1513 of the Douglas County Code, as amended, the maximum authorized charges for towing, storage and other related services for authorized tow service providers and for tow providers towing a vehicle without the prior consent of the owner or operator of the vehicle are as follows:

1. For towing, including use of wheel lifts, rollback and flatbed, a maximum charge of:

- i. \$150 for vehicles having a licensed gross weight of 12,000 pounds or less, plus \$3.00 per mile.
- ii. \$250 for trucks and other vehicles having a licensed gross weight of more than 12,000 pounds or having more than 4 wheels on the ground, plus \$3.00 per mile.

This charge includes clean-up of all accident debris, including but not limited to the use and removal of oil dry or a similar product to clean up any fluid spills.

2. For storage of a vehicle, a maximum charge of: \$30 per day. Daily charges shall be determined for any portion of a calendar day the vehicle is stored, beginning at the time the vehicle is first placed in the storage lot; provided, however, that storage charge shall be waived if the owner or authorized representative retrieves the vehicle within the first 24 hours; provided further that the tow company may only assess a storage charge for days that there is reasonable access to personnel who may respond to release the vehicle.

3. Exclusive of state recognized holidays, no additional charge shall be assessed for releasing a vehicle between the hours of 8:00 a.m. to 5:30 p.m.,

Monday through Friday. For releasing a vehicle during all other times, a maximum charge of: \$35.

4. For tarping a vehicle with broken windows otherwise open to the weather, a maximum single charge of: \$15.

5. For dolly use in towing a vehicle, a maximum charge of: \$50. This charge is addition to the basic tow service charge. A dolly charge cannot be assessed unless a dolly is necessary and actually used to tow the vehicle.

6. For winching, a maximum charge of: \$100 per hour, prorated by each one-quarter hour. This charge includes labor necessary to operate the winch but is in addition to the basic tow service charge.

7. For extraordinary labor in excess of 30 minutes, a maximum charge of: \$72 per hour, prorated by each one-quarter hour. Extraordinary labor may only be charged for non-customary labor necessarily and actually incurred for removal of a vehicle or mechanically necessary to prepare the vehicle for towing, and any such charge shall be described in detail on the report. No additional charge may be assessed for the first 30 minutes of extraordinary labor.

8. A tow company may assess reasonable additional charges for extraordinary situations that necessarily and actually require more than one wrecker. The charge for an additional wrecker shall not exceed the maximum charges provided for in this Resolution for the first wrecker.

9. For the waiting or standby time after the wrecker has been at the scene for 30 minutes, a maximum charge of: \$72 per hour, prorated by each one-quarter hour. No additional charge may be assessed for the first 30 minutes of wait or standby time.

10. For a motorist assist involving delivery of fuel, tire changes, unlocks, jumpstarts, and other services commonly associated with a motorist assist, a maximum charge of: \$60, plus mileage provided above; provided, however, that if the tow company shall accept personal check or debit or credit card in lieu of cash payment.

11. If the owner or other authorized person in control of the vehicle arrives at the scene prior to removal or towing of the vehicle, and such person is capable of safely operating the vehicle and such vehicle is functional, the vehicle shall, upon request of such person, be disconnected from the towing or removal apparatus. That person shall be permitted to remove the vehicle without interference upon the payment of a reasonable charge of not more than \$60, plus mileage provided above, and no other charge shall be assessed; provided, however, that if the tow company demands cash payment before releasing the vehicle to the owner or operator and, as a result, tows the vehicle because the owner or operator does not have sufficient

cash at the time, the owner or operator shall be permitted to retrieve the motor vehicle within 24 hours and pay the foregoing charge and the tow company shall release the vehicle to the owner or other authorized person with no additional charges whatsoever.

12. Each tow company shall provide to each owner or authorized representative an itemized bill indicating the amount for each service provided.

SECTION II. Effective Date. This Resolution shall take effect and be in force from and after its adoption and publication once in the official County newspaper.

IN WITNESS WHEREOF, the foregoing Resolution was adopted this _____ day of _____, 2012.

**BOARD OF COUNTY COMMISSIONERS OF
DOUGLAS COUNTY, KANSAS:**

Mike Gaughan, Chair

Nancy Thellman, Member

Jim Flory, Member

ATTEST:

Jameson D. Shew, County Clerk

DOUGLAS COUNTY, KANSAS
TOW SERVICE PROVIDER AGREEMENT

This Douglas County, Kansas Tow Service Provider Agreement (this “**Agreement**”) is entered into by and between Douglas County, Kansas (hereinafter “**County**”) and the _____ (hereinafter the “**Tow Company**”).

Pursuant to Resolution _____ of the Board of Douglas County Commissioners, codified at Article 15 of Chapter 1 of the Douglas County Code, as amended (collectively the “**County Contract Tow Requirements**”), County designates Tow Company as an “authorized tow service provider” for the purpose of towing, removing, and storing vehicles upon request by the County, all in accordance with the County Contract Tow Requirements. For and in consideration of the foregoing, Tow Company and the County agree as follows:

1. **Term; Renewal.** Subject to earlier termination in accordance with this Agreement, the Term of this Agreement shall be for calendar year 20____, expiring at 11:59 p.m. December 31. If Tow Company desires to renew this Agreement for an additional calendar year, Tow Company should submit a renewal application at least 30 days prior to the expiration date of this Agreement.

2. **Statutory and Regulatory Requirements.** Tow Company shall be solely responsible for complying with all requirements of K.S.A. 8-1102 through 8-1108, and amendments thereto, the Douglas County Code, and any subsequent amendments thereto, relative to the towing, removing, or storing, of vehicles at the request of the County and, thereafter, the sale or release of vehicles, together with any personal property in such vehicles, by the Tow Company. Tow Company shall at all times maintain a current Certificate of Public Service issued by the Kansas Corporation Commission and operate one or more trucks providing tow services and registered with the Kansas Corporation Commission. Tow Company shall remove and lawfully dispose of fuel or fluid spills, and any oil dry or other related product from any accident site in accordance with all applicable laws and regulations.

3. **Indemnification and Hold Harmless.** Tow Company agrees to indemnify the County and hold the County, together with its employees, officials, and other representatives, harmless from all claims, suits, actions, and proceedings of every name or description, in law or equity, for or on account of any injuries or damages received or sustained by any person, firm or corporation as a result of any act or omission of Tow Company while engaged in any action or providing any service pursuant to this Agreement. If Tow Company tows, removes, or stores a vehicle through dispatch from the Douglas County Emergency Communications Department pursuant to this Agreement at the request of any other municipality or law enforcement agency, as provided in Section 9 below, this indemnification and hold harmless shall extend to such other municipality or law enforcement agency, together with its employees, officials, and other representatives and they shall all be deemed third-party beneficiaries hereof.

4. **Method of Operation.** Tow Company hereby acknowledges and agrees that Tow Company will comply with and be subject to all terms, conditions, and requirements of the County Contract Tow Requirements, all of which are incorporated by reference into this Agreement. Without limiting the foregoing Tow Company agrees to each of the following:

a. Tow Company shall maintain current valid insurance as outlined in this Agreement;

b. Tow Company shall maintain a properly zoned fenced, secure storage area, and vehicles and personal property therein shall be maintained in such a manner as to safeguard such property and avoid damage to such property;

c. At all times, 24 hours per day, 7 days per week, Tow Company shall have a representative available by phone and able to meet the owner or authorized representative at the premises where the towed vehicle is stored or kept for releasing the vehicle or retrieving personal property;

d. Tow Company shall clean all debris from accidents or vehicle breakdowns; and shall remove from the site and properly dispose of all pollutants, fuel and fluid spills, and oil dry or similar product used to remove those items; no such items shall be washed, swept, or permitted to be discharged into the road, stormwater system, or drainage ditch;

e. Tow Company shall have drivers and wrecker services available to respond to tow requests on a 24 hour per day, 7 day a week basis, and shall respond as quickly as possible, taking into account the time of day, distance to travel, and traffic and weather conditions;

f. Tow Company agrees to provide information at request to the County of any disposition of a vehicle removed pursuant to this Agreement, including sale or release, and that any disposition of a vehicle removed pursuant to this Agreement shall be in accordance with municipal, state, and federal laws, including adherence to all applicable notice provisions;

g. Tow Company agrees that tow services shall be provided in a professional and courteous manner, and tow services personnel shall provide such services in a manner that will not bring about discredit to the County;

h. The failure to comply with the terms and conditions of this Agreement may, in the sole discretion of the County Administrator or his designee, result in the revocation of this Agreement and the removal of the Tow Company from the County contract tow rotation list of authorized tow service providers; and

i. Tow Company shall accept, at no additional fee, credit card, debit card or cash payments for any towing, storage or other fees and costs due from the owner or authorized representative of the vehicle towed pursuant to this

Agreement.

5. **Insurance Requirements.** It is understood and agreed that Tow Company shall maintain and provide to the Douglas County Administrator, or his designee, proof of the following insurance protection:

a. Public liability insurance indemnifying the public generally against damages arising out of the operation of the wrecker service. The authorized tow operator shall be responsible for entering the County on such policy or policies of insurance as a named insured. Such policy or policies of insurance shall be in an amount of at least \$500,000.00 for one person, \$500,000.00 for one accident, and \$500,000.00 property damage and a minimum aggregate limit of \$1,000,000.00. This coverage can be provided as a combined single limit.

b. Garage keeper's minimum liability policy covering fire, theft or damage to or loss of property while in tow or otherwise in the care, custody and control of the authorized tow operator. Such policy or policies of insurance shall be in an amount of at least \$100,000.00 for each individual claim up to a maximum aggregate limit of \$200,000.00 per occurrence.

Proof of insurance must be furnished on standard Acord[®] certificate of insurance forms. The County is to be named as a named insured on all required insuring agreements and each certificate must state that the County will be given 10 days advanced written notice if the policy is canceled or changed.

6 **Restrictions Related to Fees.** As a condition of being appointed an authorized tow service provider for the purpose of towing, cleaning-up, and storing vehicles pursuant to this Agreement, Tow Company agrees it shall not charge more than the maximum fees identified in Board of Douglas County Commissioners Resolution No. _____, as amended, which is incorporated herein by reference. Tow Company agrees that it shall not charge any other fee for such towing, clean-up, and storage services unless the fee is specifically identified and permitted in such Resolution. Any owner or authorized representative of a vehicle towed pursuant to this Agreement shall have access to personal property that is not affixed to such vehicle for up to 96 hours after such vehicle has been towed, and such personal property shall be released to said owner or authorized representative within one hour of the owner or authorized representative's request; except, however, if it is being held or seized as evidence. By becoming an authorized tow service provider and being placed on the County contract tow rotation list, Tow Company waives any possessory lien, to the extent it even has one, in any such personal property.

7. **No Vested Rights.** Nothing in this Agreement, the County's designation of Tow Company as an authorized tow service provider, or the County's utilization of Tow Company for tows shall confer any vested property rights upon Tow Company to continue as an authorized tow service provider, to remain on the County contract tow rotation list, or to tow any vehicle for County.

8. **Breach of Agreement and Termination.** A violation of this Agreement, including but not limited to the County Contract Tow Requirements incorporated herein by reference, shall be deemed sufficient justification for the County to order that the designation of Tow Company as an “authorized tow service provider” for the purpose of towing, removing, and storing vehicles pursuant to this Agreement, be suspended or revoked and, if revoked to terminate this Agreement. In addition, County may terminate this Agreement upon 5 days advance written notice to Tow Company if County revises or substantially amends the County Contract Tow Requirements or otherwise changes the manner in which County provides for contract towing. Tow Company may freely conclude such provisions of this Agreement are unfair or unduly restrictive, in which case Tow Company may terminate this Agreement and its designation as an authorized tow service provider by providing County with 5 calendar days advance written notice.

9. **Assignment.** Tow Company may not assign or transfer this authority as an authorized tow service provider or of any interest or responsibility in this Agreement.

10. **Tows for Other Municipalities.** This Agreement, including but not limited to the restrictions related to fees, shall apply with respect to the towing, removing, and storing of vehicles dispatched through the Douglas County Emergency Communications Department at the request of any other municipality or law enforcement agency if such municipality or law enforcement agency has requested the utilization of this Agreement.

[remainder of page intentionally blank, signature page to follow]

IN WITNESS WHEREOF, the parties have executed this Agreement on the date that the second party signs and delivers this Agreement, which is _____, 20____.

County:

Douglas County, Kansas

By: G. Craig Weinaug
Its: County Administrator

Date: _____

Tow Company:

[insert full legal/corporate name of Tow Company]

By: _____
Title: _____
Date: _____

Current Fees of Area Cities

City of Overland Park:

1. Basic charge for towing of automobiles, vans, pickup trucks and motorcycles: Maximum charge is \$85.00, day or night, plus \$4.00 per mile.

3. For storage charges until the owner or operator takes possession of the towed vehicle:
 - (a) \$25.00 per calendar day for outside storage.
 - (b) \$30.00 per calendar day for inside storage.

City of Shawnee:

1. Basic charge for towing of automobiles, vans, pickup truck and motorcycles, including Wheel Lifts, Rollback and Flatbed fees; Maximum charge is \$85.00, day or night, plus \$3.00 per mile. This fee includes clean-up of all accident debris, including but not limited to the use and removal of oil dry or a similar product to clean up any fluid spills.

Kansas City, Missouri:

Normal (light duty) tows

- Tow fee is \$165
- Storage fee is \$30 per day (*waived if picked up in the first 24 hours*)

City of Olathe:

Department	Description	Fee(s)
Police	Removal of Vehicles Towing	\$80.00 + \$3.50/mile
Police	Outside Storage	\$25.00/day
Police	Inside Storage	\$35.00/day

City of Lenexa:

TOW AND STORAGE FEES		
Police	Tow and Storage Fees:	
	Basic tow (including wheel lift, rollback, or flatbed tow - to tow lot, police station, or City service center)	\$83 (max charge)
	Mileage	\$3/mile
	Storage - outside	\$20/day
	Storage - inside	\$25/day