

BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KANSAS

WEDNESDAY, JULY 23, 2014

4:00 p.m.

-Consider approval of the minutes for June 18, June 25, July 2, July 7, July 8, July 9, and July 15, 2014

CONSENT AGENDA

- (1) (a) Consider approval of Commission Orders; and
- (b) Consider recommendation of contract for system commissioning services at the new Public Works facility (Jackie Waggoner);
- (c) Consider approval of FY2015 revised budget and FY2015 Behavioral Health budget (Deborah Ferguson); and
- (d) Consider approval of a Notice to Township Board for a Cereal Malt Beverage license for V-Bar-Ranch & Contracting LLC at 1849 N 800 Road on October 4, 2014 (Clerk's Office)

REGULAR AGENDA

- (2) **CUP-14-00167**: Consider a Conditional Use Permit for the expansion of Westar Energy's Baldwin Creek Substation on approximately 14.7 acres located at 1703 E 902 Rd. Submitted by Bartlett & West on behalf of Western Resources Inc, (aka Westar Energy, Inc.) property owner of record. (PC Item 4; approved 10-0) Mary Miller is the Planner.
- (3) **SP-14-00255**: Site Plan for structure to house utility cabinet and back-up generator for Verizon Fiber Optic Regeneration Equipment at 804 N 1710 Road. Submitted by Ray Curtis of Windstream for Everett and Martha Lathrom, property owners of record. Mary Miller is the Planner.
- (4) Consider approval of Bituminous Frictional Sealing contract for Project No. 2014-12 (Keith Browning)
- (5) Review and Approve the Multimodal Studies Project Final Reports (Jessica Mortinger, Transportation Planner)
- (6) Consider proposal for continued Government Finance Officers Association (GFOA) Consulting services (Sarah Plinsky)
- (7) Review and Accept the 2013 Audited Financial Statements (Sarah Plinsky)
- (8) Consider approval of 911 Fee Fund Expenses for Hardened Vehicle Cellular Modems (Scott Ruf)
- (9) Executive Session for the purpose of consultation with County Counselor on matters, which would be deemed, privileged under the attorney-client relationship. The justification is to maintain attorney client privilege on a matter involving Douglas County.
- (10) (a) Consider approval of Accounts Payable (if necessary)
- (b) Appointments
Emergency Management Board/LEPC Committee Appointments
Jayhawk Area Agency on Aging Board of Directors – (2) vacancies
Jayhawk Area Agency on Aging Tri-County Advisory Council – (2) vacancies
- (c) Public Comment
- (d) Miscellaneous
- (11) Adjourn

WEDNESDAY, JULY 30, 2014: 6:35

-Neighborhood Revitalization Act project for 1106 Rhode Island and 1101/1115 Indiana Street (Diane Stoddard)

WEDNESDAY, AUGUST 6, 2014

WEDNESDAY, AUGUST 13, 2014

-Consider approval of 2015 Budget

THURSDAY, AUGUST 14, 2014

-9:00 a.m. – Primary Election Canvass

TUESDAY, AUGUST 19, 2014

- A joint meeting with a Board of Trustees of the Lawrence Memorial Hospital. Receive an update on LMH and discuss any issues that either Board may want to discuss.

WEDNESDAY, AUGUST 20, 2014

WEDNESDAY, AUGUST 27, 2014

THURSDAY, NOVEMBER 13, 2014

-9:00 a.m. – General Election Canvass

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



DOUGLAS COUNTY ADMINISTRATIVE SERVICES

Division of Purchasing

1100 Massachusetts Street
Lawrence, KS 66044-3064
(785) 832-5286 Fax (785) 838-2480
www.douglas-county.com

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

FROM: Jackie Waggoner, Purchasing Director
Division of Purchasing

SUBJECT: Consider Recommendation of Contract for System Commissioning Services at the New Public Works Facility

DATE: July 16, 2014

Funds were allocated for System Commissioning Services for the new Public Works Facility. The County committed to commissioning this facility to ensure that all systems are well designed, complete and functioning properly upon occupancy.

Some of the benefits of commissioning include reduced energy use, lower operating cost, few contractor callbacks, better building documentation, improved occupant productivity and verification that the systems perform in accordance with the owner's project requirements.

Staff recently solicited proposals for the system commissioning services and received one response from Smith & Boucher Engineers. An evaluating committee of four (Keith Browning, Eileen Horn, Dave Sparkes, and myself) reviewed their proposal. To ensure their proposal met all requirements and their fee structure was reasonable, we asked the architect and the engineer to review the proposal and participate in our interview. The overall consensus was Smith & Boucher submitted a competitive proposal and has significant commissioning experience.

The fee proposal of \$30,000 is within the funds allocated and includes the following scope of work: start up, construction and acceptance phase, mechanical/electrical/plumbing equipment, 10 KW Solar PV System (pending grant notification), seasonal testing and near warranty end review, and project closeout final report. Our contract would be established for \$29,250 with the cost of \$750 for the solar system to be a change order if we receive the Westar grant. For this reason, we are asking you to provide the Assistant County Administrator with the authority to approve change orders up to 10% of the total cost.

Staff will be available at the meeting to answer any questions.

RECOMMENDATION: The Board of County Commissioners approves a contract with Smith & Boucher Engineers for system commissioning services in the amount of \$29,250, and authorizes the Assistance County Administrator to approve change orders up to 10% of that amount.

Robert W. Fairchild, Chief Judge

Sally D. Pokorny, Judge

Kay Huff, Judge

Michael J. Malone, Judge

Paula B. Martin, Judge

Peggy C. Kittel, Judge

James T. George, Pro Tem Judge

DOUGLAS COUNTY DISTRICT COURT
Seventh Judicial District
Judicial Center, 111 E. 11th St.
Lawrence, Kansas 66044-2966



Linda Koester-Vogelsang
Court Administrator, 785-832-5264

Douglas A. Hamilton
Clerk of the District Court, 785-832-5333

Michelle Roberts
Chief Court Services Officer, 785-832-5218

Deborah Ferguson
Community Corrections Director, 785-832-5220

Katy Nitcher
Court Trustee, 785-832-5315

Heather Kruse-Minnick
Citizen Review Board Director, 785-832-5219

TO: Douglas County Commission
FROM: Deborah L. Ferguson, Director *DLF*
SUBJECT: FY 2015 Comprehensive Plan/Budget
DATE: July 14, 2014

Attached you will find the FY2015 Comprehensive Plan/budget. Douglas County Community Corrections was awarded \$467,113.00 for FY2015. Signatory approval is required.

Thank You!

**FY 2015
REVISED PERSONNEL BUDGET NARRATIVE
AGENCY NAME**

Please attach a Budget Summary to this document

TOTAL PERSONNEL

454,221.26

Current

Allocation

PERSONNEL SECTION

1A ADMIN PERSONNEL

Name	FTE	New Staff	Salary Detail	Salary	CC percent	Subtotal	
Deborah Ferguson	100%		Director 75% Admin	43,148.25	100.00%	43,148.25	43,148.25
Olivia Cates	100%		ISO II 50% Admin	22,558.50	100.00%	22,558.50	22,558.50
Lacy Gaultney (Deathe)	100%		100% Admin Secretary	28,067.52	100.00%	28,067.52	28,067.52
TOTAL SALARY							93,774.27

Name	FTE	New Staff	Benefits Detail	Salary etc	CC percent	Subtotal	Name Total	
Deborah Ferguson	100%			43,148.25			18,066.69	18,066.69
			FICA Social Security	43,148.25	6.20%	2,675.19		
			FICA Medicare	43,148.25	1.45%	625.65		
			KPERS (Retirement Benefits)	43,148.25	4.00%	1,725.93		
			State Unemployment	43,148.25	1.00%	431.48		
			State Workman's Comp	43,148.25	1.00%	431.48		
			Health Insurance	11,046.96	100.00%	11,046.96		
			Life Insurance	0.00	100.00%	0.00		
			Longevity	880.00	100.00%	880.00		
			Bonus 12/2014	250.00	100.00%	250.00		
Olivia Cates	100%			22,558.50			14,376.21	14,376.21
			FICA Social Security	22,558.50	6.20%	1,398.63		
			FICA Medicare	22,558.50	1.45%	327.10		
			KPERS (Retirement Benefits)	22,558.50	4.00%	902.34		
			State Unemployment	22,558.50	1.00%	225.59		
			State Workman's Comp	22,558.50	1.00%	225.59		
			Health Insurance	11,046.96	100.00%	11,046.96		
			Life Insurance	0.00	100.00%	0.00		
			Longevity	0.00	100.00%	0.00		
			Bonus 12/2014	250.00	100.00%	250.00		
Lacy Gaultney (Deathe)	100%			28,067.52			19,726.67	19,726.67
			FICA Social Security	28,067.52	6.20%	1,740.19		
			FICA Medicare	28,067.52	1.45%	406.98		
			KPERS (Retirement Benefits)	28,067.52	4.00%	1,122.70		
			State Unemployment	28,067.52	1.00%	280.68		

			State Workman's Comp	28,067.52	1.00%	280.68				
			Health Insurance	15,895.44	100.00%	15,895.44				
			Life Insurance	0.00	100.00%	0.00				
			Longevity	0.00	100.00%	0.00				
			(Please Specify)	0.00	100.00%	0.00				
			TOTAL BENEFITS						52,169.57	
1A			TOTAL ADMIN PERSONNEL						145,943.84	

Personnel Category Comments: Director .75% Admin; ISO II .25% Admin. Both qualify for the \$250 bonus in December 2014. Admin Secretary will have a step movement in January 2015. Director qualifies for longevity. All Admin positions include health insurance paid by the employer (DCCC).

IB AISP PERSONNEL

Name	FTE	New Staff	Salary Detail	Salary	CC percent	Subtotal	
Deborah Ferguson	100%		Director 25% AISP	14,382.75	100.00%	14,382.75	14,382.75
Olivia Cates	100%		ISO II 50% AISP	22,558.50	100.00%	22,558.50	22,558.50
Barry Urbanek	100%		ISO I	47,312.00	100.00%	47,312.00	47,312.00
Wendy Hugeback	100%		ISO I	44,002.00	100.00%	44,002.00	44,002.00
Claudia Fisher	100%		ISO I	44,002.00	100.00%	44,002.00	44,002.00
Ben Shannon	100%		ISO I	40,901.00	100.00%	40,901.00	40,901.00
Nora Eurich	100%		ISO I - Vacant		100.00%	0.00	0.00
Jim White	50%		Part-time Surveillance	16,707.60	100.00%	16,707.60	16,707.60
Christina Brown	100%		Part-time Surveillance - Vacant		100.00%	0.00	0.00
TOTAL SALARY						229,865.85	

Name	FTE	Benefits Detail	Salary etc	CC percent	Subtotal	Name Total	
Deborah Ferguson	100%		14,382.75			1,963.25	1,963.25
		FICA Social Security	14,382.75	6.20%	891.73		
		FICA Medicare	14,382.75	1.45%	208.55		
		KPERS (Retirement Benefits)	14,382.75	4.00%	575.31		
		State Unemployment	14,382.75	1.00%	143.83		
		State Workman's Comp	14,382.75	1.00%	143.83		
		Health Insurance	0.00	100.00%	0.00		
		Life Insurance	0.00	100.00%	0.00		
		Longevity	0.00	100.00%	0.00		
		(Please Specify)	0.00	100.00%	0.00		
Olivia Cates	100%		22,558.50			3,079.25	3,079.25
		FICA Social Security	22,558.50	6.20%	1,398.63		
		FICA Medicare	22,558.50	1.45%	327.10		
		KPERS (Retirement Benefits)	22,558.50	4.00%	902.34		
		State Unemployment	22,558.50	1.00%	225.59		
		State Workman's Comp	22,558.50	1.00%	225.59		
		Health Insurance	0.00	100.00%	0.00		
		Life Insurance	0.00	100.00%	0.00		
		Longevity	0.00	100.00%	0.00		
		(Please Specify)	0.00	100.00%	0.00		

Barry Urbanek	100%		47,312.00			14,155.08	14,155.08			
		FICA Social Security	47,312.00	6.20%	2,933.34					
		FICA Medicare	47,312.00	1.45%	686.02					
		KPERS (Retirement Benefits)	47,312.00	4.00%	1,892.48					
		State Unemployment	47,312.00	1.00%	473.12					
		State Workman's Comp	47,312.00	1.00%	473.12					
		Health Insurance	6,447.00	100.00%	6,447.00					
		Life Insurance	0.00	100.00%	0.00					
		Longevity	1,000.00	100.00%	1,000.00					
		Bonus	250.00	100.00%	250.00					
Wendy Hugeback	100%		44,002.00			22,751.71	22,751.71			
		FICA Social Security	44,002.00	6.20%	2,728.12					
		FICA Medicare	44,002.00	1.45%	638.03					
		KPERS (Retirement Benefits)	44,002.00	4.00%	1,760.08					
		State Unemployment	44,002.00	1.00%	440.02					
		State Workman's Comp	44,002.00	1.00%	440.02					
		Health Insurance	15,895.44	100.00%	15,895.44					
		Life Insurance	0.00	100.00%	0.00					
		Longevity	600.00	100.00%	600.00					
		Bonus	250.00	100.00%	250.00					
Claudia Fisher	100%		44,002.00			22,151.71	22,151.71			
		FICA Social Security	44,002.00	6.20%	2,728.12					
		FICA Medicare	44,002.00	1.45%	638.03					
		KPERS (Retirement Benefits)	44,002.00	4.00%	1,760.08					
		State Unemployment	44,002.00	1.00%	440.02					
		State Workman's Comp	44,002.00	1.00%	440.02					
		Health Insurance	15,895.44	100.00%	15,895.44					
		Life Insurance	0.00	100.00%	0.00					
		Longevity	0.00	100.00%	0.00					
		Bonus	250.00	100.00%	250.00					
Ben Shannon	100%		40,901.00			12,029.98	12,029.98			
		FICA Social Security	40,901.00	6.20%	2,535.86					
		FICA Medicare	40,901.00	1.45%	593.06					
		KPERS (Retirement Benefits)	40,901.00	4.00%	1,636.04					
		State Unemployment	40,901.00	1.00%	409.01					
		State Workman's Comp	40,901.00	1.00%	409.01					
		Health Insurance	6,447.00	100.00%	6,447.00					
		Life Insurance	0.00	100.00%	0.00					
		Longevity	0.00	100.00%	0.00					
		Bonus		100.00%	0.00					
Nora Eurich						0.00	0.00			
		FICA Social Security	0.00	6.20%	0.00					
		FICA Medicare	0.00	1.45%	0.00					
		KPERS (Retirement Benefits)	0.00	4.00%	0.00					

		State Unemployment	0.00	1.00%	0.00					
		State Workman's Comp	0.00	1.00%	0.00					
		Health Insurance	0.00	100.00%	0.00					
		Life Insurance	0.00	100.00%	0.00					
		Longevity	0.00	100.00%	0.00					
		(Please Specify)	0.00	100.00%	0.00					
Jim White	50%		16,707.60				2,280.59	2,280.59		
		FICA Social Security	16,707.60	6.20%	1,035.87					
		FICA Medicare	16,707.60	1.45%	242.26					
		KPERS (Retirement Benefits)	16,707.60	4.00%	668.30					
		State Unemployment	16,707.60	1.00%	167.08					
		State Workman's Comp	16,707.60	1.00%	167.08					
		Health Insurance	0.00	100.00%	0.00					
		Life Insurance	0.00	100.00%	0.00					
		Longevity	0.00	100.00%	0.00					
		(Please Specify)	0.00	100.00%	0.00					
Christina Brown							0.00	0.00		
		FICA Social Security	0.00	6.20%	0.00					
		FICA Medicare	0.00	1.45%	0.00					
		KPERS (Retirement Benefits)	0.00	4.00%	0.00					
		State Unemployment	0.00	1.00%	0.00					
		State Workman's Comp	0.00	1.00%	0.00					
		Health Insurance	0.00	100.00%	0.00					
		Life Insurance	0.00	100.00%	0.00					
		Longevity	0.00	100.00%	0.00					
		(Please Specify)	0.00	100.00%	0.00					
TOTAL BENEFITS								78,411.57		
1B	TOTAL AISP PERSONNEL							308,277.42		
Personnel Category Comments: Layoff ISO I/Part-time Surveillance Officer. Insurance paid by the employer (DCCC). Deborah Ferguson, Olivia Cates, Barry Urbanek, Wendy Hugeback, Claudia Fisher qualify for the \$250 bonus in 12/2014.										
TOTAL PERSONNEL SECTION								454,221.26		

FY 2015

REVISED NON-PERSONNEL BUDGET NARRATIVE

AGENCY NAME

Please attach a Budget Summary to this document

TOTAL NON-PERSONNEL

12,891.74

Current

Allocation

AGENCY OPERATIONS SECTION

2A TRAVEL CATEGORY	Details	CC	percent	Subtotal	
Expense for Essential Travel		500.00	100.00%	500.00	500.00
K-Tag		200.00	100.00%	200.00	200.00
		0.00	100.00%	0.00	0.00
		0.00	100.00%	0.00	0.00
		0.00	100.00%	0.00	0.00
2A TOTAL TRAVEL CATEGORY					700.00

Travel Category Comments: Out-out-town travel is limited to essentials. K-Tag expenses are for two vehicles for ISO/Surveillance field work, including rural areas/surrounding counties.

2B TRAINING	Details	CC	percent	Subtotal	
Work Related Training		800.00	100.00%	800.00	800.00
		0.00	100.00%	0.00	0.00
		0.00	100.00%	0.00	0.00
		0.00	100.00%	0.00	0.00
		0.00	100.00%	0.00	0.00
2B TOTAL TRAINING CATEGORY					800.00

Training Category Comments: Mandated KDOC training and other training that may require travel. Staff are encouraged to attend any free training that is applicable to their position.

2C COMMUNICATION	Details	CC	percent	Subtotal	
Cell Phone Expense		2,500.00	100.00%	2,500.00	2,500.00
		0.00	100.00%	0.00	0.00
		0.00	100.00%	0.00	0.00
		0.00	100.00%	0.00	0.00
		0.00	100.00%	0.00	0.00
2C TOTAL COMMUNICATION CATEGORY					2,500.00

Communication Category Comments: Cell phones provided for two agency vehicles for ISOs/Surveillance Officers to use while in the field. Both Director/ISO II have I-phones.

2D TOTAL EQUIPMENT	Details	CC	percent	Subtotal	
Vehicle Maintenance		891.74	100.00%	891.74	891.74
		0.00	100.00%	0.00	0.00
		0.00	100.00%	0.00	0.00
		0.00	100.00%	0.00	0.00
		0.00	100.00%	0.00	0.00
2D TOTAL EQUIPMENT CATEGORY					891.74

FY 2015

REVISED NON-PERSONNEL BUDGET NARRATIVE

AGENCY NAME

Please attach a Budget Summary to this document

TOTAL NON-PERSONNEL

12,891.74

Current

Allocation

Equipment Category Comments: Maintenance that may be completed by the dealership.

2E	SUPPLIES/COMMODITIES	Details	CC percent	Subtotal	
	Necessary Supplies		100.00%	3,000.00	3,000.00
			100.00%	0.00	0.00
			100.00%	0.00	0.00
			100.00%	0.00	0.00
			100.00%	0.00	0.00
2E	TOTAL SUPPLIES/COMMODITIES CATEGORY				3,000.00

Supplies/Commodities Comments: Necessary supplies to include purchase of a desk for the ISO II.

2F	FACILITY	Details	CC percent	Subtotal	
			100.00%	0.00	0.00
			100.00%	0.00	0.00
			100.00%	0.00	0.00
			100.00%	0.00	0.00
			100.00%	0.00	0.00
2F	TOTAL FACILITY CATEGORY				0.00

Facility Category Comments:

2G	CONTRACTUAL	Details	CC percent	Subtotal	
			100.00%	0.00	0.00
			100.00%	0.00	0.00
			100.00%	0.00	0.00
			100.00%	0.00	0.00
			100.00%	0.00	0.00
2G	TOTAL CONTRACTUAL CATEGORY				0.00

Contractual Category Comments:

TOTAL AGENCY OPERATIONS SECTION

7,891.74

FY 2015	
REVISED BUDGET SUMMARY	
AGENCY NAME	
Please attach a Budget Narrative to this document	
	Current Allocation

Robert W. Fairchild, Chief Judge

Sally D. Pokorny, Judge

Kay Huff, Judge

Michael J. Malone, Judge

Paula B. Martin, Judge

Peggy C. Kittel, Judge

James T. George, Pro Tem Judge

DOUGLAS COUNTY DISTRICT COURT

Seventh Judicial District
Judicial Center, 111 E. 11th St.
Lawrence, Kansas 66044-2966



Linda Koester-Vogelsang
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Michelle Roberts
Chief Court Services Officer, 785-832-5218

Deborah Ferguson
Community Corrections Director, 785-832-5220

Katy Nitcher
Court Trustee, 785-832-5315

Heather Kruse-Minnick
Citizen Review Board Director, 785-832-5219

TO: Douglas County Commission
FROM: Deborah L. Ferguson, Director *DLF*
SUBJECT: FY 2015 Behavioral Health Budget
DATE: July 14, 2014

Attached you will find the FY2015 Behavioral Health Budget. Douglas County Community Corrections was awarded \$54,384.00. Signatory approval is required.

Thank You!

SIGNATORY APPROVAL
Community Corrections
Behavioral Health Budget Summary and Budget Narrative

Douglas County Community Corrections
(Name of Community Corrections Agency)

DIRECTOR

I hereby certify by my signature that I have developed my agency's Behavioral Health Budget Summary and Budget Narrative attached hereto, that it equals the amount of my FY2015 Grant Award and that I have reviewed the Budget Summary and Narrative for accuracy. I further certify that I find the Budget Summary and Narrative complies with applicable Kansas statutes, regulations, and community corrections field services standards.

Deborah L. Ferguson
Name (Typed or Printed)

Deborah L. Ferguson
Signature

7/14/14
Date

ADVISORY BOARD CHAIRPERSON

I hereby certify by my signature below that the Community Corrections Advisory Board has approved the attached FY2015 Behavioral Health Budget Summary and Narrative

Milton Scott
Name (Typed or Printed)

[Signature]
Signature

7/14/14
Date

COUNTY COMMISSION CHAIRPERSON (Sponsoring County)

I hereby certify by my signature below that the Board of County Commissioners has approved the attached FY2015 Behavioral Health Budget Summary and Narrative

Douglas
County

Name of Chairperson (Typed or Printed)

Signature

Date

FY2015

BEHAVIORAL HEALTH BUDGET NARRATIVE

AGENCY NAME

Please attach a Budget Summary to this document

PERSONNEL SECTION

1A PERSONNEL-PROGRAM PROVIDER

Name	Salary Detail	Salary	BH Percent	Subtotal	Totals
Nicole Breitenstein	Full-time Program Provider	21,700.80	100.00%	21,700.80	21,700.80
Vacant	Part-time Program Provider	9,996.00	100.00%	9,996.00	9,996.00
			100.00%	0.00	0.00
TOTAL SALARY					31,696.80
Name	Benefits Detail	Salary etc	BH Percent	Subtotal	Name Total
Nicole Breitenstein		21,700.80			9,557.37
	FICA Social Security	21,700.80	6.20%	1,345.45	
	FICA Medicare	21,700.80	1.45%	314.66	
	KPERS (Retirement Benefits)	21,700.80	4.00%	868.03	
	State Unemployment	21,700.80	1.00%	217.01	
	State Workman's Comp	21,700.80	1.00%	217.01	
	Health Insurance	6,595.21	100.00%	6,595.21	
	Life Insurance	0.00	100.00%	0.00	
	Longevity	0.00	100.00%	0.00	
	(Please Specify)	0.00	100.00%	0.00	
Vacant		9,996.00			7,959.66
	FICA Social Security	9,996.00	6.20%	619.75	
	FICA Medicare	9,996.00	1.45%	144.94	
	KPERS (Retirement Benefits)	9,996.00	4.00%	399.84	
	State Unemployment	9,996.00	1.00%	99.96	
	State Workman's Comp	9,996.00	1.00%	99.96	
	Health Insurance	6,595.21	100.00%	6,595.21	
	Life Insurance	0.00	100.00%	0.00	
	Longevity	0.00	100.00%	0.00	
	(Please Specify)	0.00	100.00%	0.00	
	0	0.00			0.00
	FICA Social Security	0.00	6.20%	0.00	
	FICA Medicare	0.00	1.45%	0.00	
	KPERS (Retirement Benefits)	0.00	4.00%	0.00	
	State Unemployment	0.00	1.00%	0.00	
	State Workman's Comp	0.00	1.00%	0.00	
	Health Insurance	0.00	100.00%	0.00	
	Life Insurance	0.00	100.00%	0.00	
	Longevity (50 per year X 10 yrs)	0.00	100.00%	0.00	
	(Please Specify)	0.00	100.00%	0.00	
TOTAL BENEFITS					17,517.03
1A TOTAL PERSONNEL					49,213.83

Personnel Category Comments: Full-time Program Provider position includes salary/benefits from 1/1/15 - 6/30/15. Part-time Program Provider position includes salary/benefits from 11/1/15 - 6/30/15. Advertisement for this position will begin in late November/early December 2014.						
TOTAL PERSONNEL SECTION						49,213.83
AGENCY OPERATIONS SECTION						
2A	TRAVEL CATEGORY	Details	BH Percent	Subtotal	Totals	
	Full-time/Part-time Positions	750.00	100.00%	750.00	750.00	
		0.00	100.00%	0.00	0.00	
		0.00	100.00%	0.00	0.00	
		0.00	100.00%	0.00	0.00	
		0.00	100.00%	0.00	0.00	
2A	TOTAL TRAVEL CATEGORY				750.00	
Travel Category Comments: Travel for required trainings and any trainings related to cognitive thinking and substance abuse.						
2B	TRAINING CATEGORY	Details	BH Percent	Subtotal		
	Full-time/Part-time Positions	1,500.00	100.00%	1,500.00	1,500.00	
		0.00	100.00%	0.00	0.00	
		0.00	100.00%	0.00	0.00	
		0.00	100.00%	0.00	0.00	
		0.00	100.00%	0.00	0.00	
2B	TOTAL TRAINING CATEGORY				1,500.00	
Training Category Comments: Required training for both positions related to cognitive thinking and substance abuse.						
2C	OFFICE SETUP CATEGORY	Details	BH Percent	Subtotal		
	Office furniture	Part-time Program Provider	927.00	100.00%	927.00	927.00
			0.00	100.00%	0.00	0.00
			0.00	100.00%	0.00	0.00
			0.00	100.00%	0.00	0.00
			0.00	100.00%	0.00	0.00
2C	TOTAL OFFICE SETUP CATEGORY				927.00	
Office Setup Category Comments: Needed office furniture for the part-time Program Provider.						

2D	GROUP SUPPLIES CATEGORY	Details		BH Percent	Subtotal	
	Supplies/Commodities	Necessary Supplies	1,034.17	100.00%	1,034.17	1,034.17
	Laptop	Part-time Facilitator	959.00	100.00%	959.00	959.00
			0.00	100.00%	0.00	0.00
			0.00	100.00%	0.00	0.00
			0.00	100.00%	0.00	0.00
2D	TOTAL GROUP SUPPLIES CATEGORY					1,993.17
Group Supplies Category Comments: Any needed supplies for daily use and related to facilitating groups. Laptop for part-time facilitator.						
TOTAL AGENCY OPERATIONS SECTION						5,170.17
CONTRACTS/CLIENT SERVICES SECTION						
3A	MENTAL HEALTH CATEGORY	Details		BH Percent	Subtotal	Totals
	Evaluations		0.00	100.00%	0.00	0.00
	Medication		0.00	100.00%	0.00	0.00
	Treatment/Groups (Includes Co-Pays)		0.00	100.00%	0.00	0.00
			0.00	100.00%	0.00	0.00
3A	TOTAL MENTAL HEALTH CATEGORY					0.00
Mental Health Category Comments:						
3B	SUBSTANCE ABUSE CATEGORY	Details		BH Percent	Subtotal	
	Evaluations		0.00	100.00%	0.00	0.00
	Medication		0.00	100.00%	0.00	0.00
	Treatment/Groups/Detox (Includes Co-Pays)		0.00	100.00%	0.00	0.00
			0.00	100.00%	0.00	0.00
3B	TOTAL SUBSTANCE ABUSE CATEGORY					0.00
Substance Abuse Category Comments:						
3C	SEX OFFENDER CATEGORY	Details		BH Percent	Subtotal	
	Evaluations		0.00	100.00%	0.00	0.00

	Treatment/Groups (Includes Co-Pays)		0.00	100.00%	0.00		0.00
			0.00	100.00%	0.00		0.00
3C	TOTAL SEX OFFENDER CATEGORY						0.00
Sex Offender Category Comments:							
3D	CONTRACT PERSONNEL CATEGORY						
		Details		BH Percent	Subtotal		
	Care Coordinator		0.00	100.00%	0.00		0.00
	Peer Support Specialist		0.00	100.00%	0.00		0.00
	Recovery Coach/Peer Mentor		0.00	100.00%	0.00		0.00
	Recovery Specialist		0.00	100.00%	0.00		0.00
			0.00	100.00%	0.00		0.00
3D	TOTAL CONTRACT PERSONNEL CATEGORY						0.00
Contract Personnel Category Comments:							
3E	OTHER SERVICES CATEGORY						
		Details		BH Percent	Subtotal		
	BIP Evaluations		0.00	100.00%	0.00		0.00
	BIP Treatment/Groups (Includes Co-Pays)		0.00	100.00%	0.00		0.00
	DV & Anger Management Tx/Groups (Includes Co-Pays)		0.00	100.00%	0.00		0.00
			0.00	100.00%	0.00		0.00
3E	TOTAL OTHER SERVICES CATEGORY						0.00
Other Services Category Comments:							
	TOTAL CONTRACTS/CLIENT SERVICES SECTION						0.00
	TOTAL BEHAVIORAL HEALTH AWARD						54,384.00

2015

BEHAVIORAL HEALTH BUDGET SUMMARY

AGENCY NAME

Please attach a Budget Narrative to this document

Current Allocation

	PERSONNEL SECTION	Cells auto fill-Verify amounts against Narrative	
1A	PERSONNEL CATEGORY		
	Salary		31,696.80
	Benefits		17,517.03
	TOTAL PERSONNEL SECTION		49,213.83
	AGENCY OPERATIONS SECTION	Cells auto fill-Verify amounts against Narrative	
2A	TRAVEL CATEGORY		750.00
2B	TRAINING CATEGORY		1,500.00
2C	OFFICE SETUP CATEGORY		927.00
2D	GROUP SUPPLIES CATEGORY		1,993.17
	TOTAL AGENCY OPERATIONS SECTION		5,170.17
	CONTRACTS/CLIENT SERVICES SECTION	Cells auto fill-Verify amounts against Narrative	
3A	MENTAL HEALTH CATEGORY		0.00
3B	SUBSTANCE ABUSE CATEGORY		0.00
3C	SEX OFFENDER CATEGORY		0.00
3D	CONTRACT PERSONNEL CATEGORY		0.00
3E	OTHER SERVICES CATEGORY		0.00
	TOTAL CONTRACTS/CLIENT SERVICES SECTION		0.00
	TOTAL BEHAVIORAL HEALTH BUDGET SUMMARY		54,384.00

NOTICE TO THE TOWNSHIP BOARD

STATE OF KANSAS DOUGLAS COUNTY, ss

TO THE TOWNSHIP CLERK, PALMYRA TOWNSHIP

This is to notify the members of your Township Board that application has been filed with the Douglas County Commission for **V-Bar-Ranch & Contracting LLC** to sell Cereal Malt Beverages at retail for consumption on the premises for one day only, 10/04/2014: **1849 N 800 Rd., Baldwin City KS.**

The Township Board may within (10) days file an advisory recommendation as to the granting of such a license and such advisory recommendation shall be considered by the Board of County Commissioners before such license is issued KSA 41-2702.

Done by the Board of County Commissioners this **23rd day of July, 2014**

CHAIRMAN

COUNTY CLERK

(SEAL)

The board of county commissions in any county shall not issue a license without giving the clerk of the township board in the township where the applicant desires to locate, written notice by registered mail, of the filing of the application.

Memorandum

City of Lawrence

Planning & Development Services

TO: Board of County Commissioners

FROM: Mary Miller, AICP
City/County Planner

CC: Craig Weinaug, County Administrator
Scott McCullough, Director of Planning and Development Services

Date: July 3, 2014

RE: Extended approval period for CUP-14-00167 Conditional Use Permit for Expansion of Baldwin Creek Substation

At their June 23, 2014 meeting, the Planning Commission voted unanimously to forward the Conditional Use Permit application for the expansion of the Baldwin Creek Substation (CUP-14-00167) to the Board of County Commissioners with a recommendation for approval. The CUP application is scheduled for consideration at the July 23rd County Commission meeting. This memo accompanies the staff report and recommends an additional condition to extend the approval period.

At the Planning Commission meeting, Westar's representative indicated that the expansion will be several years down the road but that they are seeking approval at this time to provide nearby property owners and members of the public with advance notice. Westar expects to do earthwork in 2015 or 2016 but construction on the substation is planned for 2020. This timeframe is subject to change based on the transmission system requirements.

Per Section 12-319-2 of the Zoning Regulations, the approval of a CUP shall expire if a building permit is not issued for the site within one year from the date of the Conditional Use Permit approval by the Board of County Commissioners. A one-year extension is possible if a written request is submitted prior to the expiration date.

The expiration provisions would require the applicant to obtain extensions of the CUP approval until construction begins in 2020. In staff's opinion it would be appropriate to extend the approval period at this time based on the fact that construction is not planned until 2020 and the application was submitted at this time to provide early notification to nearby property owners.

ACTION REQUESTED

Staff recommends the addition of the following condition, to be noted on the face of the plan:

"The CUP plan was submitted in advance of construction, expected to begin in 2020, to provide notice of the proposed expansion to nearby property owners. The CUP plan approval is valid until July 23, 2020. If a building permit has not been obtained by that date, the approval will be null and void unless a written request for an extension is submitted before that date."

REVISED CONDITIONS OF APPROVAL (new condition in **bold**):

1. Provision of an executed Annexation Agreement prior to release of the CUP plans.
2. Dedication of 40' of right-of-way for E 902 Road by separate instrument prior to release of the CUP plans.
3. **Addition of the following note: *"The CUP was submitted in advance of construction, expected to begin in 2020, to provide notice of the proposed expansion to nearby property owners. The CUP approval is valid until July 23, 2020. If a building permit has not been obtained by that date, the approval will be null and void unless a written request for an extension is submitted before that date."***

A. SUMMARY

SP-14-00255, Site Plan for structure to house utility cabinet and back-up generator for Verizon Fiber Optic Regeneration Equipment at 804 N 1710 Road. Submitted by Ray Curtis of Windstream for Everett and Martha Lathrom, property owners of record.

B. GENERAL INFORMATION

Current Zoning and Land Use: A-1 (Suburban Home Residential) District; Rural residence, part of platted rural residential subdivision, Pine-Ne-Wa Subdivision.

Surrounding Zoning and Land Use: To the east, north, and south: A-1 (Suburban Home Residential) District; Rural residences, part of Pine-Ne-Wa Subdivision.

To the west: A (Agricultural) District; Agriculture.
(Figure 1)



Figure 1. Zoning and Land Use in area. Subject property is outlined. Approximate location of facility marked with star.

C. STAFF REVIEW

The proposed facility will be located on a 30 ft x 30 ft easement in the northwest corner of property at 804 N 1710 Road (Figure 1). The property is platted as Lot 10, Block One, Pine-Ne-Wa Subdivision. The easement has been recorded and should be noted on the plan with the Book and Page Number.

The site plan shows the 30 ft x 30 ft area fenced for security. The interior of the fenced area will be gravel with a 15 ft x 6 ft concrete slab. A cabinet (42" x 32" and a back-up generator will be located on the slab. The generator will be powered by propane and a 500 gallon propane tank will also be located within the interior of the fenced area. The facility will be landscaped to provide partial screening from the view of the right-of-way. (Figure 2)

E 800 Road is classified as a Major Collector on the Douglas County Access Management Map. A Major Collector requires 80 ft of right-of-way. One-half the required right-of-way, 40 ft, was dedicated with the platting of the Pine-Ne-Wa Subdivision. No additional right-of-way is required.

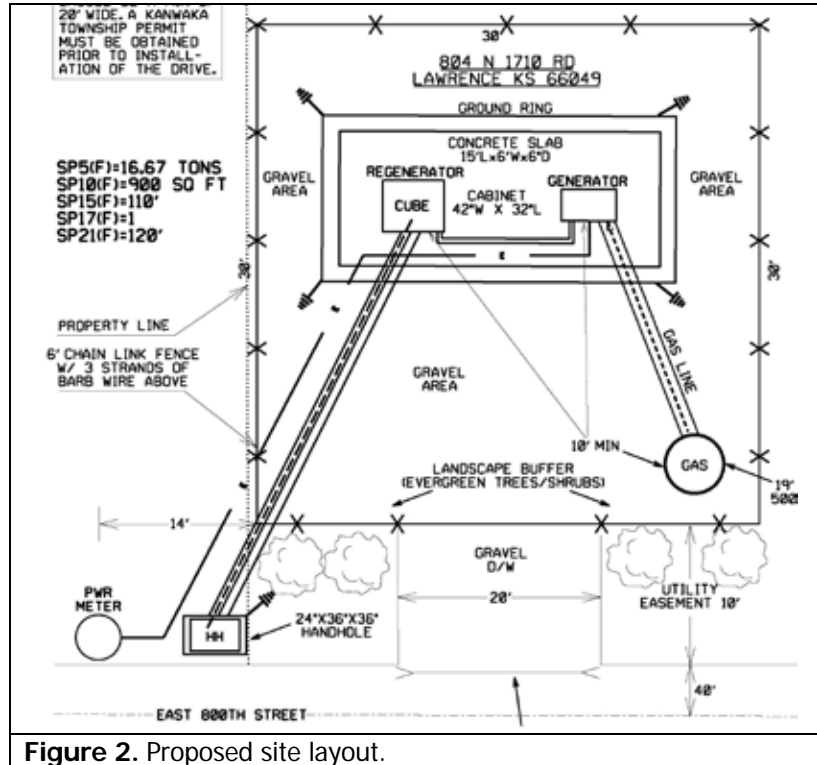


Figure 2. Proposed site layout.

The applicant indicated that the cabinet will be set back from the right-of-way approximately 25 ft and the fencing will be located approximately 10 ft from the right-of-way. The location of the regeneration facility and fence is located outside of the 10 ft side yard setback required for property in the A-1 District. The distance between the cabinet and the right-of-way should be noted on the plan.

D. Findings

Per Section 12-319A-5 of the Zoning Regulations, staff shall first find that the following conditions have been met:

- (a) That the proposed use is a permitted use in the district in which the property is located;**

The subject property is zoned A-1 (Suburban Home Residential) District. The proposed use is a utility. Per Section 12-307-2.13 of the Zoning Regulations, *Utilities approved by the County Commission* is a permitted use in the A-1 District. This site plan requires County Commission approval.

- (b) That the proposed arrangement of buildings, off-street parking, access, lighting, landscaping, and drainage is compatible with adjacent land uses;**

The facility will be located in the northwest corner of the lot at 804 N 1710 Road. The facility is screened from the residential properties to the north and east by existing trees, a mix of deciduous

and evergreen species. The plan proposes chain link fencing around the perimeter of the easement; however, a more opaque type of fencing or landscaping around all sides of the facility would provide additional screening. An example provided by the applicant illustrates a screening type of fence (Figure 3). Landscaping shown on the plan, evergreen trees, west of the facility will buffer the facility from the road.

This is an unmanned facility so the only parking will be that associated with the routine maintenance or emergency repairs. Adequate space is provided between the cabinet and the roadway to allow maintenance vehicles to pull into the site without having to park on the right-of-way.

No exterior lighting is shown on the plan. The Plan should note that only emergency exterior lighting for maintenance or repairs is proposed and should note that the light will be directed to the interior of the site, to avoid glare to off-site properties.



Figure 3. Example of similar facility.

There should be little, if any, noise associated with this facility. The back-up generator will be run occasionally for maintenance and will otherwise be used only in case of power outage.

- (c) That the vehicular ingress and egress to and from the site and circulation within the site provides for safe, efficient and convenient movement of traffic not only within the site but on adjacent roadways as well;**

Access to the facility will be taken from E 800 Road. Given the small size of the facility, there will be no on-site circulation. Adequate space is available for maintenance vehicles to park out of the roadway.

- (d) That the site plan provides for the safe movement of pedestrians within the site;**

As this is a private utility installation; no pedestrian activity is expected.

- (e) That there is a sufficient mixture of grass, trees, and shrubs within the interior and perimeter (including public right-of-way) of site so that the proposed development will be in harmony with adjacent land uses and will provide a pleasing appearance to the public. Any part of the site plan area not used for buildings, structures, parking, or accessways shall be landscaped with a mixture of grass, trees and shrubs;**

Buffering along E 800 Road will be provided with a mix of evergreen shrubs/trees. As mentioned previously, the facility should be screened with opaque, or semi-opaque fencing or evergreen

trees/shrubs should be planted around the perimeter to provide a pleasing appearance to the adjacent properties.

(f) That all outdoor trash storage areas are screened;
No outdoor trash storage facilities are associated with this project.

E. CONCLUSION

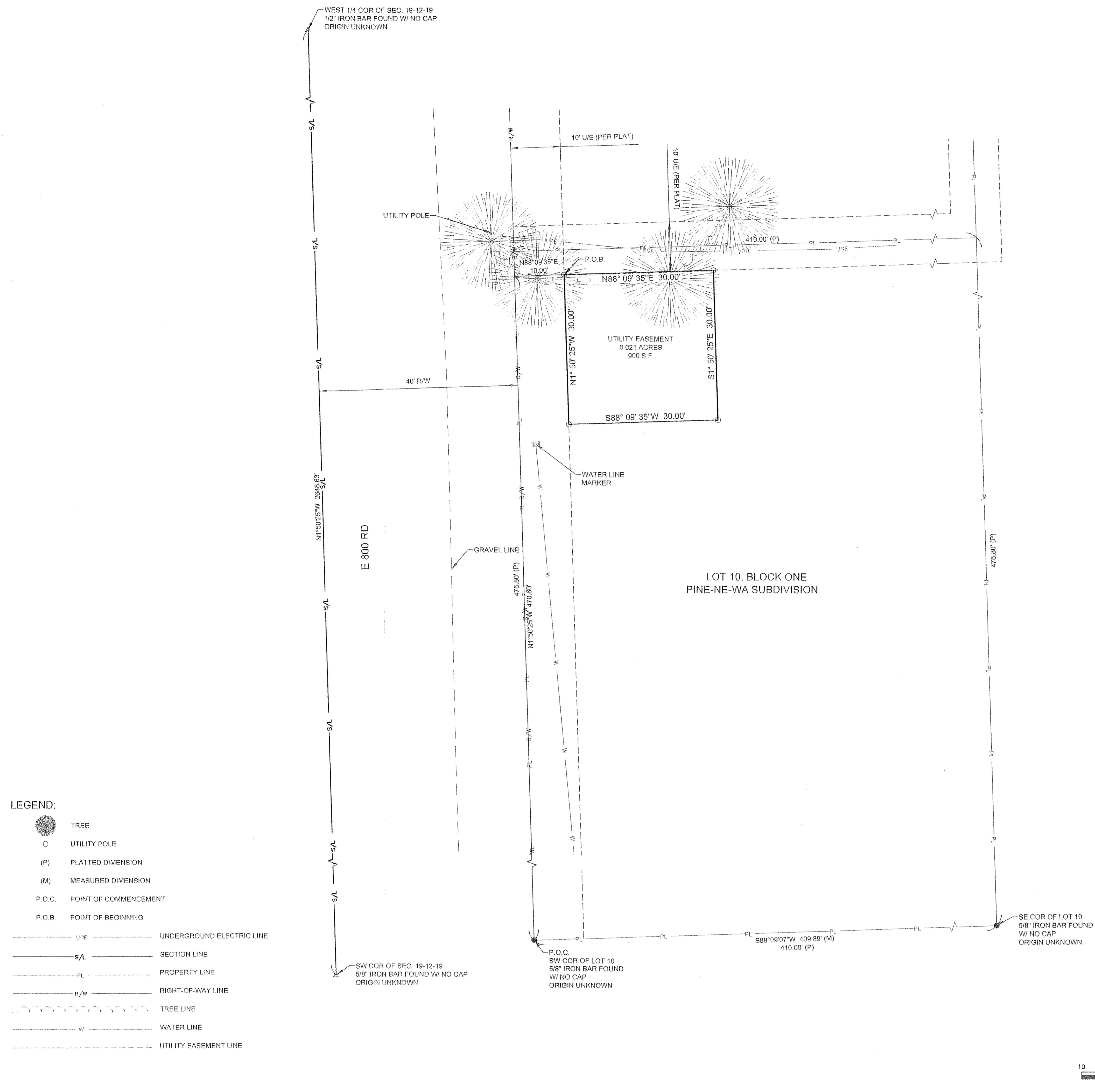
This proposal is for the construction of a fiber optic regeneration facility in the Pine-Ne-Wa subdivision on E 800 road. An approximately 900 sq ft fenced area will be installed to house the regeneration facility. Additional screening and the use of emergency lighting only will result in a facility that is compatible with the adjacent residential land uses.

The proposed request is consistent with the regulations in the Douglas County Zoning Regulations.

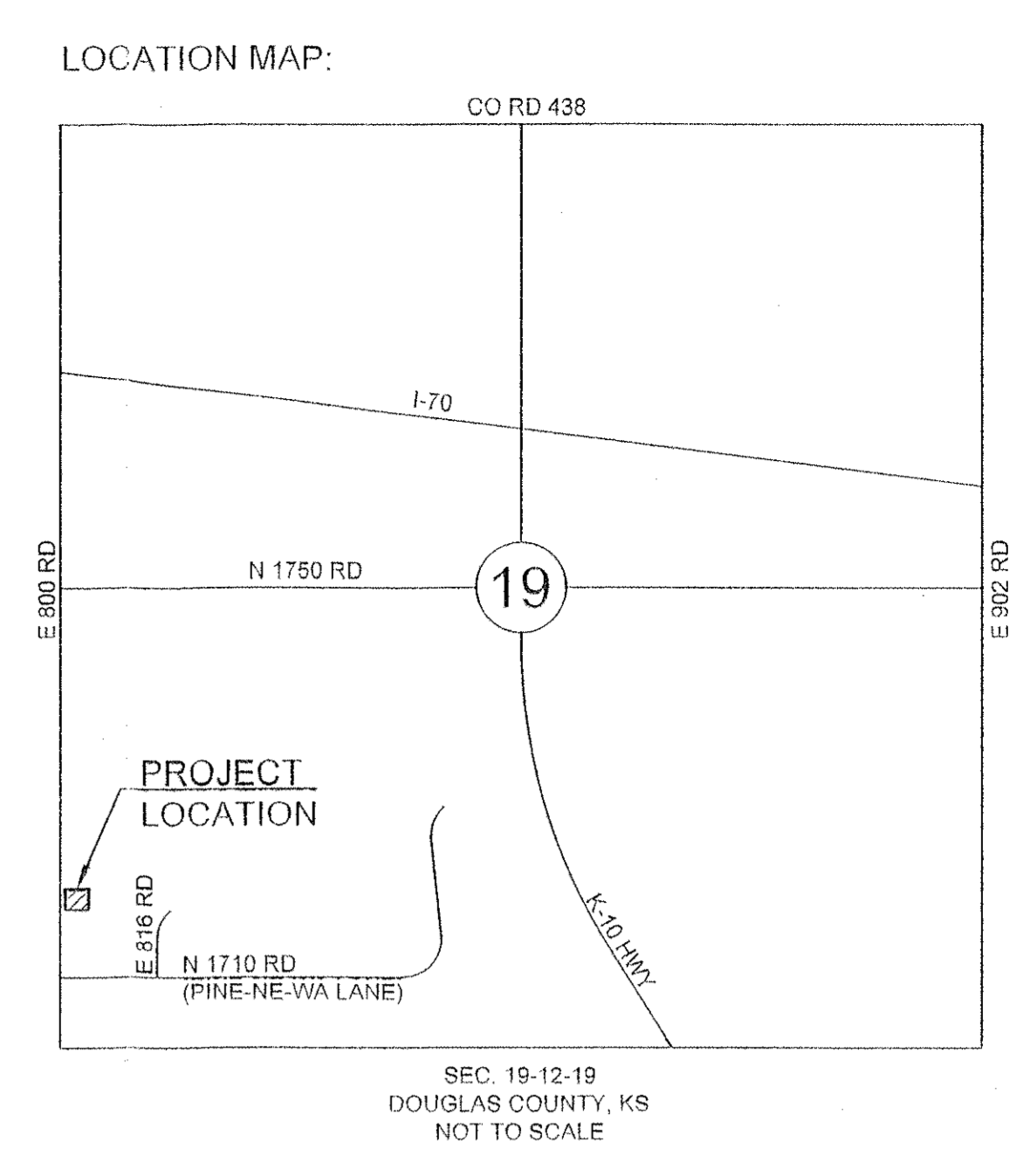
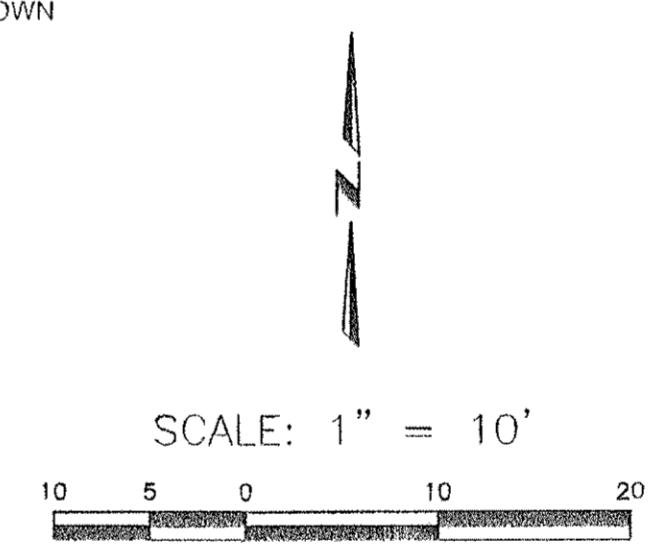
F. RECOMMENDATION

Staff recommends that SP-14-00225, a site plan for a Verizon Fiber Optic Regeneration facility at 804 N 1710 Road, be approved subject to the following conditions:

1. Provision of a revised site plan with the following changes:
 - a. The recorded easement noted on the plan with the Book and Page number.
 - b. Dimensions added for the height of the cabinet and the distance from the cabinet to the right-of-way.
 - c. The fencing type changed to a opaque or semi-opaque material or landscaping (evergreen species) planted around the perimeter of the facility.
 - d. Addition of the following note: "No permanent exterior lighting will be provided on site. Emergency lighting may be used during maintenance or repair activities."
 - e. Dimension the distance between the cabinet and the road right-of-way.



- LEGEND:**
- TREE
 - UTILITY POLE
 - (P) PLATTED DIMENSION
 - (M) MEASURED DIMENSION
 - P.O.C. POINT OF COMMENCEMENT
 - P.O.B. POINT OF BEGINNING
 - UNDERGROUND ELECTRIC LINE
 - s/A- SECTION LINE
 - PL- PROPERTY LINE
 - R/W- RIGHT-OF-WAY LINE
 - W- TREE LINE
 - W- WATER LINE
 - - - UTILITY EASEMENT LINE



LEGAL DESCRIPTION:

PARENT PARCEL LEGAL DESCRIPTION (BOOK 293, PAGE 482):

LOT TEN (10), IN BLOCK ONE (1), IN PINE-NE-WA, A SUBDIVISION IN DOUGLAS COUNTY, KANSAS, BEING LOCATED IN THE SOUTHWEST QUARTER OF SECTION NINETEEN (19), TOWNSHIP TWELVE (12) SOUTH, RANGE NINETEEN (19), EAST, SUBJECT TO THE EXISTING UTILITY EASEMENTS, RESTRICTIONS AND RESERVATIONS NOW OF RECORD

OSMOSE EASEMENT EXHIBIT LEGAL DESCRIPTION:

COMMENCING AT THE SOUTHWEST CORNER OF LOT 10, BLOCK ONE, PINE-NE-WA, A SUBDIVISION IN DOUGLAS COUNTY, KANSAS, BEING LOCATED IN THE SOUTHWEST QUARTER OF SECTION NINETEEN (19), TOWNSHIP TWELVE (12) SOUTH, RANGE NINETEEN (19), EAST OF THE 6TH P.M., THENCE NORTH ALONG THE WEST LINE OF SAID LOT 10, 470.80 FEET; THENCE EAST 10.00 FEET TO THE POINT OF BEGINNING AT THE INTERSECTION OF EXISTING UTILITY EASEMENTS SHOWN ON LOT 10 OF SAID PINE-NE-WA SUBDIVISION, BEING 10.00 FEET EAST OF THE WEST LINE OF SAID LOT 10 AND 5.00 FEET SOUTH OF THE NORTH LINE OF SAID LOT 10; THENCE EAST, 30.00 FEET PARALLEL TO THE NORTH LINE OF SAID LOT 10; THENCE SOUTH, 30.00 FEET PARALLEL TO THE WEST LINE OF SAID LOT 10; THENCE WEST, 30.00 FEET PARALLEL TO THE NORTH LINE OF SAID LOT 10; THENCE NORTH, 30.00 FEET PARALLEL TO THE WEST LINE OF SAID LOT 10 TO THE POINT OF BEGINNING. CONTAINS 0.021 ACRE, MORE OR LESS.

NOTES:

ALL UTILITIES AND PHYSICAL FEATURES SHOWN ARE FROM OBSERVED EVIDENCE. OTHER UTILITIES MAY BE PRESENT BUT UNRECORDED OR UNDETECTABLE. ALL UTILITIES SHOULD BE FIELD VERIFIED BY EXCAVATION BEFORE COMMENCING CONSTRUCTION ACTIVITIES. THE LOCATION AND/OR EXISTENCE OF ABANDONED UTILITY SERVICE LINES ON THE PROPERTY ARE NOT SHOWN.

BASIS OF BEARING: KANSAS STATEPLANE NORTH, ZONE 1501, NAD 83

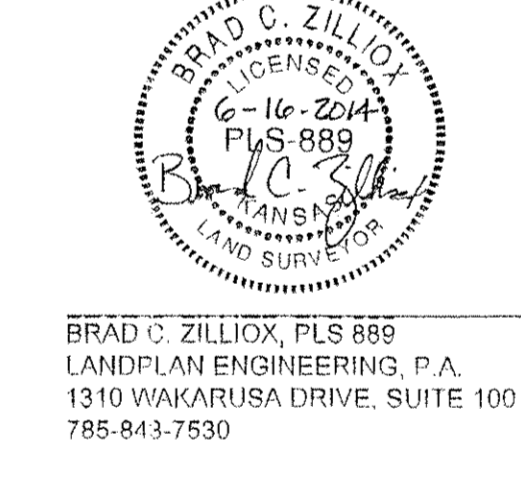
RIGHT-OF-WAY INFORMATION REFERENCED FROM THE FINAL PLAT OF PINE-NE-WA, A SUBDIVISION WITHIN DOUGLAS COUNTY, KANSAS RECORDED AUG 14, 1970.

EASEMENT SIZE AND LOCATION PER OSMOSE COMMUNICATIONS.

- MONUMENTATION:**
- △ SECTION CORNER FOUND AS NOTED
 - IRON BAR FOUND AS NOTED
 - 1/2" x 24" REBAR SET W/ PLS 889 CAP

CERTIFICATION:

I HEREBY CERTIFY THAT THE ABOVE IS THE FINDINGS OF A SURVEY PERFORMED UNDER MY DIRECTION ON JUNE 13, 2014. THE SURVEY DOES NOT CERTIFY OWNERSHIP OR EASEMENTS, NOR SHALL IT BE CONSTRUED TO CERTIFY THAT GOVERNING SETBACK REQUIREMENTS, BUILDING CODES, SUBDIVISION REGULATIONS OR ZONING ORDINANCES WILL BE MET NOW OR AT ANY TIME HENCEFORTH.



BRAD O. ZILLOX, PLS 889
 LANDPLAN ENGINEERING, P.A.
 1310 WAKARUSA DRIVE, SUITE 100
 LAWRENCE, KS 66049
 785-843-7530

LANDPLAN ENGINEERING, P.A.
 Lawrence, KS • Kansas City, MO • The Woodlands, TX
 1310 Wakarusa Drive, Suite 100
 Lawrence, Kansas 66049
 785-843-7530 (p) | 785-843-2410 (f)
 info@landplan-pa.com | www.landplan-pa.com

**UTILITY EASEMENT EXHIBIT
 OSMOSE COMMUNICATIONS SERVICES
 IN THE SW QUARTER OF SEC. 19-12-19
 DOUGLAS COUNTY, KANSAS**

REV	DATE	DESCRIPTION

DATE:	6.2.14
PROJECT NO.:	20141040
DESIGNED BY:	LPE
DRAWN BY:	RJ
CHECKED BY:	BZ

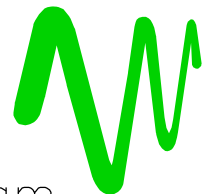
ISSUE	SHEET NO.
A	1
OF 1 SHEETS	



NOTE: ACCESS WIDTH SHOULD BE A MIN OF 20' WIDE. A KANWAKA TOWNSHIP PERMIT MUST BE OBTAINED PRIOR TO INSTALLATION OF THE DRIVE.

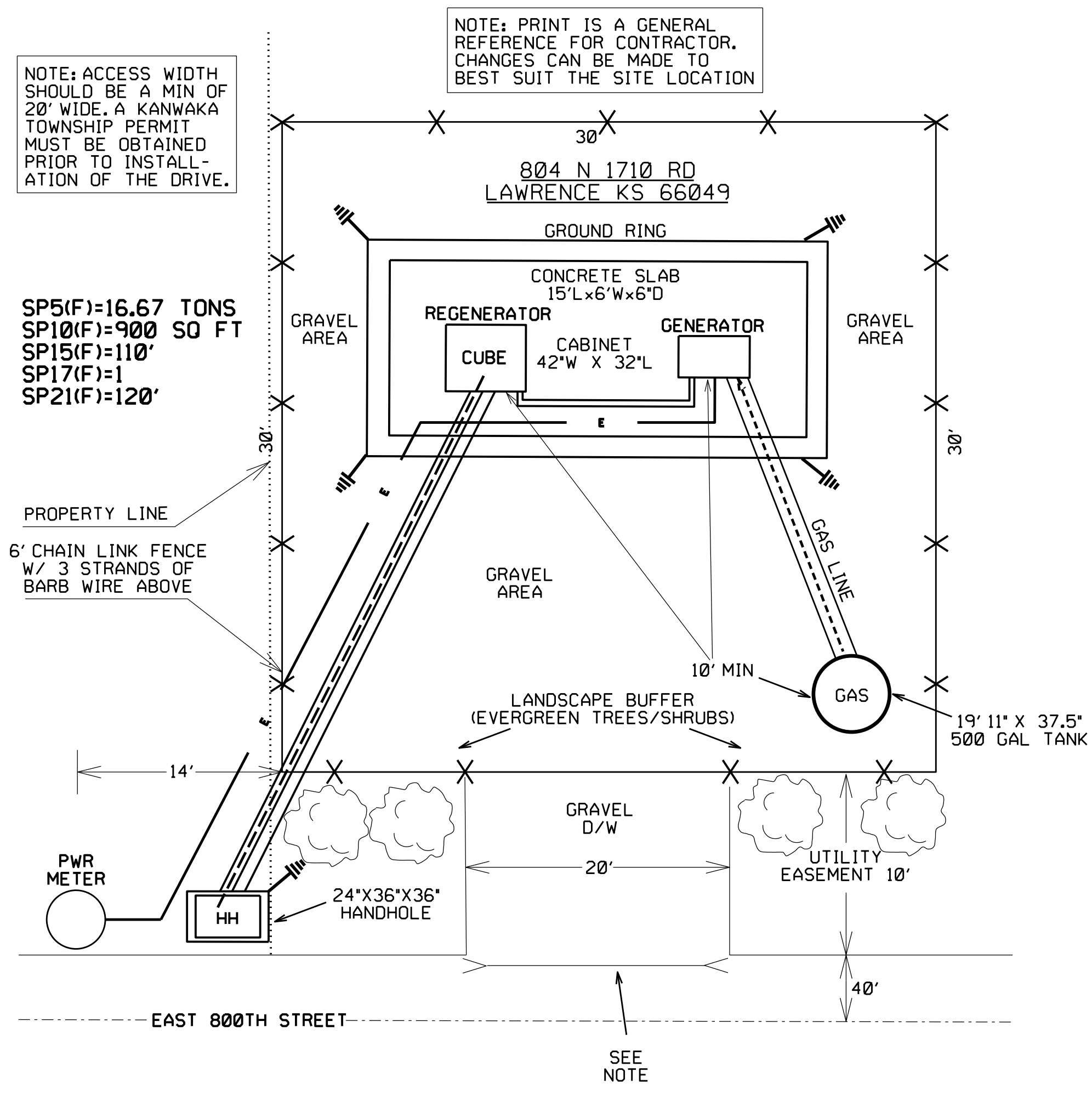
NOTE: PRINT IS A GENERAL REFERENCE FOR CONTRACTOR. CHANGES CAN BE MADE TO BEST SUIT THE SITE LOCATION

SP5(F)=16.67 TONS
 SP10(F)=900 SQ FT
 SP15(F)=110'
 SP17(F)=1
 SP21(F)=120'



windstream
communications

804 N 1710 RD	
Work Order#:	
Date:	06/27/2014
Revision #:	00
Revision Date:	00
Sheet 01 of	01
Exchange:	LAWRENCE
District:	KANSAS
Engineer:	
Phone No:	
Cut Sheet Req:	NO
Permit Req:	NO
MOP Req:	NO
Joint Work Req:	NO
LAWRENCE, KS	





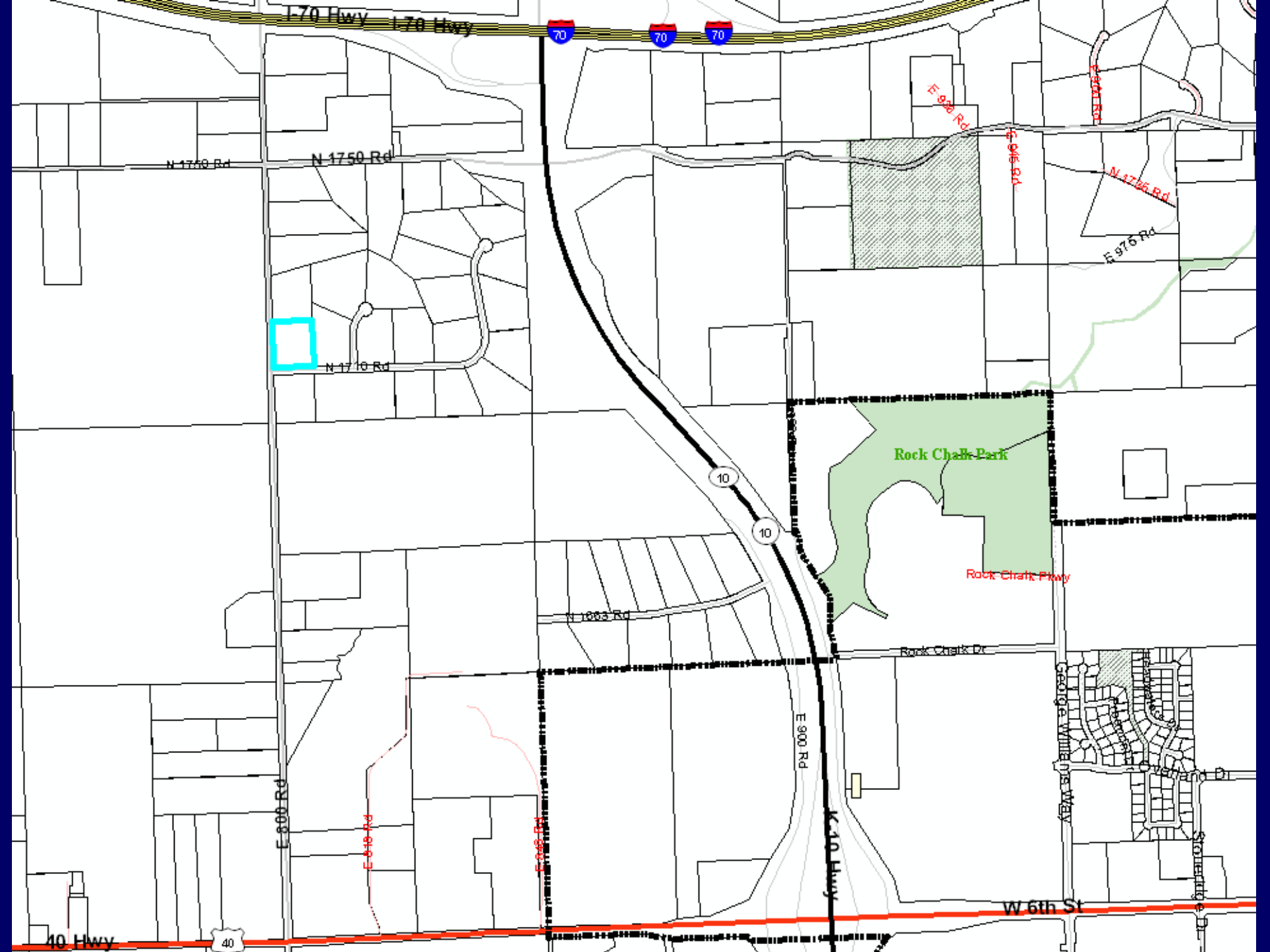
City of Lawrence
Douglas County
PLANNING & DEVELOPMENT SERVICES

SP-14-00255

Windstream

Fiber-Optic Regeneration Facility

804 N 1710 Road



Rock Creek Park

Rock Creek Pkwy

40 Hwy

40

W 6th St

E 900 Rd

E 900 Rd

E 940 Rd

E 940 Rd

N 1000 Rd

Rock Creek Dr

Georgeanna Way

Stonewall Dr

N 1740 Rd

N 1750 Rd

N 1710 Rd

E 980 Rd

E 940 Rd

N 1725 Rd

E 975 Rd

E 900 Rd





A

E 800 Rd



A-1

E 818 Rd

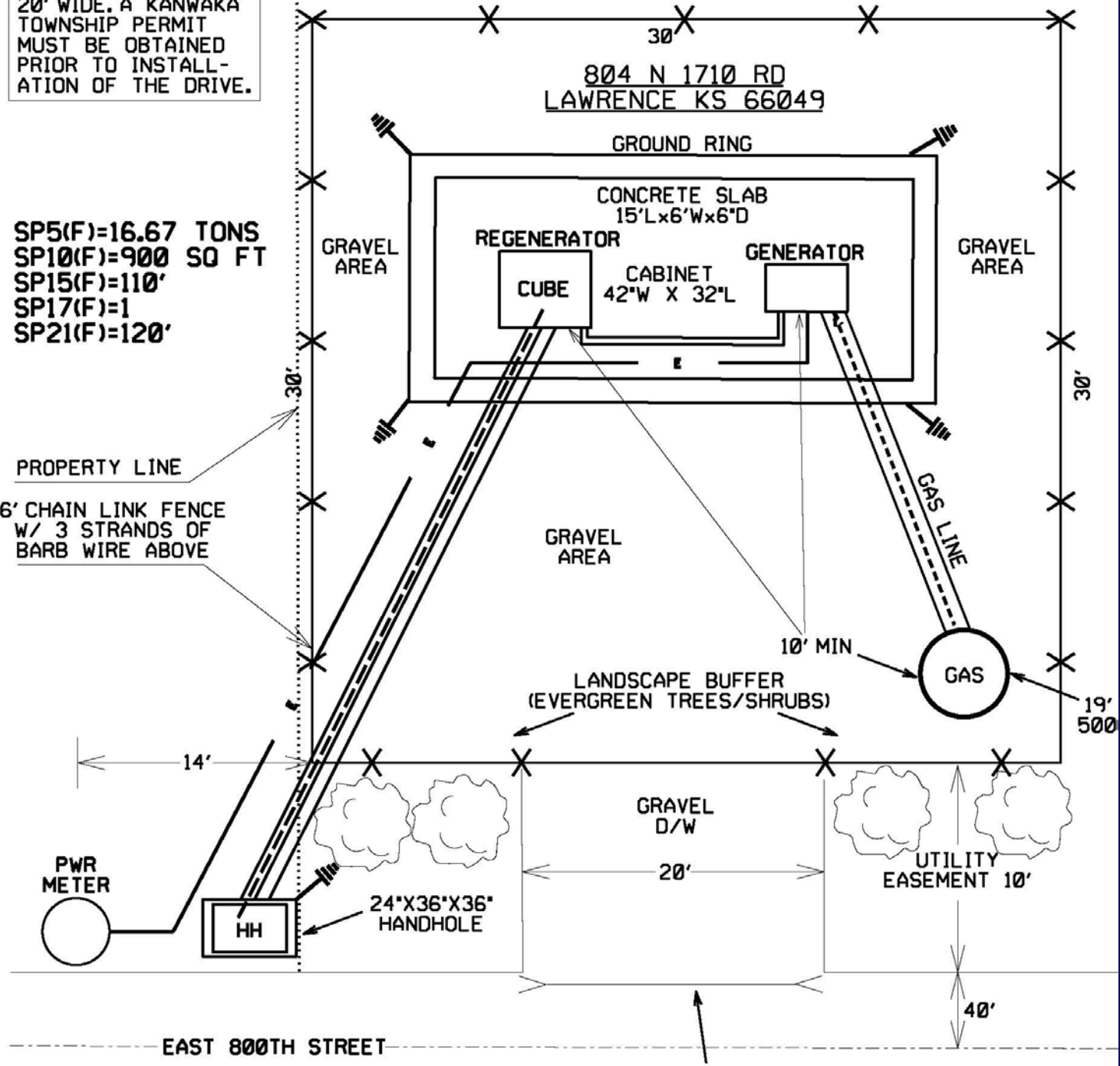
N 1710 Rd

20' WIDE. A KANWAKA TOWNSHIP PERMIT MUST BE OBTAINED PRIOR TO INSTALLATION OF THE DRIVE.

SP5(F)=16.67 TONS
SP10(F)=900 SQ FT
SP15(F)=110'
SP17(F)=1
SP21(F)=120'

PROPERTY LINE
6' CHAIN LINK FENCE
W/ 3 STRANDS OF
BARB WIRE ABOVE

804 N 1710 RD
LAWRENCE KS 66049



EAST 800TH STREET





Staff Recommendation:

Approve the site plan based on the findings of fact in the staff report and subject to the conditions listed in the report.

- addition of dimensions**
- addition of exterior lighting note**
- addition of opaque/semi opaque fencing or landscaping**



DOUGLAS COUNTY PUBLIC WORKS

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

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

MEMORANDUM

To : Board of County Commissioners

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

Date : July 10, 2014

Re : Consent Agenda approval of Bituminous Frictional Sealing contract
Project No. 2014-12

We opened bids July 8 for applying a bituminous frictional seal to two miles of roads. One mile is located on Route 1045 from N2000 Rd to N2100 Rd, and the second mile is located in Quantril Acres subdivision. Bituminous frictional seal is a type of treatment system similar to chip seal. It utilizes a distributor spray truck to place the material on the road. This material has a mixture of asphalt emulsion, angular fine aggregates, recycled material, polymers, and catalysts.

We received the following two bids (see attached bid tabulation):

<u>Bidder</u>	<u>Total Bid</u>
Vance Brothers, Inc.	\$44,400.00
Circle C Paving	\$46,900.00
<i>Engineer's Estimate</i>	<i>\$44,900.00</i>

Road & Bridge Fund 201 includes \$1,260,000 for seals, and the CIP includes \$500,000 for annual contract maintenance projects.

Given that bituminous frictional sealing is new to this department, and the relatively low contract amount, we request you authorize me to approve change orders totaling up to 10% of the contract amount. This will allow for any unanticipated quantity changes due to conditions at the time of the work.

Action Required: Consent Agenda approval of a contract with Vance Brothers, Inc. in the low-bid amount of \$44,400.00 for Project No. 2014-12, bituminous frictional sealing of approximately two road miles, and authorization for the Public Works Director to approve change orders up to 10% of the contract amount

DOUGLAS COUNTY PUBLIC WORKS
 PROJECT 2014-12/BID NO. 14-F-0016
 DESCRIPTION: BITUMINOUS FRICTIONAL SEALING (ONYX)
 BID TABULATION
 July 8, 2014

ITEM #	DESCRIPTION	APPROX QUANTITY	UNIT	ENGINEER'S ESTIMATE		VANCE BROTHERS		CIRCLE C PAVING		UNIT COST	AMOUNT
				UNIT COST	AMOUNT	UNIT COST	AMOUNT	UNIT COST	AMOUNT		
1	Bituminous Frictional Sealing	29,520	S.Y.	\$1.25	\$36,900.00	\$1.25	\$36,900.00	\$1.25	\$36,900.00		
2	Traffic Control	1	L.S.	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00		
3	Mobilization	1	L.S.	\$3,000.00	\$3,000.00	\$2,500.00	\$2,500.00	\$5,000.00	\$5,000.00		
TOTAL BID -					\$44,900.00		\$44,400.00		\$46,900.00		

Keith A. Browning, PE, Director of Public Works

Date:

Jaime Shew, Douglas County Clerk

Memorandum

City of Lawrence

Planning

TO: Craig Weinaug, Douglas County Administrator
David L. Corliss, Lawrence City Manager
Mike Press, Eudora City Manager
Chris Lowe, Baldwin City Manager
Lynley Sanford, Lecompton City Clerk

FROM: Jessica Mortinger, Transportation Planner

DATE: June 25, 2014

RE: Review and Approve the Multimodal Studies Project Final Reports

Background

During 2013, the Lawrence-Douglas County Metropolitan Planning Organization (MPO) undertook a multimodal transportation study covering the following areas:

- Commuter Park-and-Ride Study
- Fixed-Route Transit and Pedestrian Accessibility Study
- Countywide Bikeway System Plan

The consultant team sought input from the community through a variety of means including mobile meetings at events like a farmer's market, an interactive mapping/comment tool, open house information meetings, and individual conversations. All of that community input has been blended with land use and transportation planning information to develop three transportation studies.

These studies were created simultaneously and describe a detailed vision for greater multimodal transportation opportunities in the Lawrence-Douglas County Region. The overall goal of this planning effort was to identify and prioritize transportation needs for commuters, pedestrians, cyclists and transit riders for the next 5-to-10 years. Implementation of the studies' recommendations is then expected to happen as funding becomes available.

Commuter Park & Ride Study

The study determined that the demand for park and ride facilities exists in the region as evidenced by the heavy use of the KTA lot at the K-10/I-70 Interchange, heavy use of the 19th/Haskell park and ride lot, and the observed park and ride use of informal shared use lots throughout Lawrence. A process of identifying and scoring sites across Douglas County came up with a few top sites and recommendations for them. The top sites are the I-70/North 2nd Street Interchange Area, the K-10/US-40/6th Street Interchange Area, and the K-10/US-59/Iowa street Interchange Area in Lawrence. All three of those sites are recommended for a park and ride facility in the future. In the shorter time frame the K-10/US-59/Iowa Street Interchange Area should be explored for development of a shared use park and ride lot. The I-70/North 2nd Street Interchange

Area should be studied more for development of a dedicated park and ride facility to be coordinated with local transit routes and possible future regional commuter transit service along the I-70 Corridor. The Church Street/K-10 Interchange Area in Eudora is also recommended for a shared use park and ride lot as a way to discourage and provide a safer alternative to the shoulder parking that is currently occurring there regularly. The study also noted that a shared use park and ride lot in Baldwin City may also be a desired improvement in the foreseeable future.

The cost to implement some of these shorter-term recommendations, like working with a land owner to develop a shared use park and ride lot, will be minimal and basically involve City staff time to approach land owners of appropriate sites and determine if any of them would be interested in allowing commuters to use their parking areas. The P&R report has some sample agreements for this shared use arrangement. The cost to build a formal park and ride lot with many amenities and designed for bus, car, bicycle and pedestrian traffic would be significant with the specific costs to be determined once a target site is selected. This facility would be a major capital item in the City budget and will likely take several years to complete and put into use.

Fixed Route Transit and Pedestrian Accessibility Study

The existing pedestrian environment along bus routes in Lawrence is less than ideal, and this study calls out four main corridors and recommends a variety of pedestrian and transit user related improvements. The corridors include: 6th Street Corridor, 23rd Street Corridor, 19th Street Corridor, and the Naismith Drive Corridor. This study contains a list of projects that would improve the physical elements of the noted corridors. In addition to specific improvements that can be made in these corridors, there are some major policy recommendations including:

- Strengthen the site development review process;
- Adopt typical bus stop standards and Identify locations for bus turnouts;
- Enhance existing crosswalks and Identify new crossing locations;
- Evaluate relocating mid-block stops closer to marked pedestrian crosswalks;
- Review sidewalk replacement policy;
- Seek a dedicated funding source;
- Incorporate pedestrian improvements into larger scale roadway projects; and
- Utilizing ITS applications to enhance transit services.

Countywide Bikeway System Plan

This plan updates and expands the existing bikeway system planning that exists in Douglas County. The general policy recommendations for bikeway improvements call for building more complete networks and using sharrows to connect existing improvements. The plan calls for the City and County to use a variety of new bikeway types, consider narrowing travel lanes to install bike lanes within the current curb to curb dimensions, and consider the mutual benefit of bike lanes and shared use paths in a corridor to meet the needs of all bicyclists. The plan specifically addresses four areas of concern including, connections to schools in Baldwin City, connections to schools in Eudora, the Lawrence 6th & Iowa Intersection, and the Hobbs to Constant Park Connection in Lawrence.

In addition to the list of specific improvements that can be made in these corridors and across the County there are other major policy recommendations including:

- Include bike lanes on all future arterial and collector streets-even when a shared use path (SUP) is present,
- Include bike lanes when reconstructing urban arterial and collector streets,
- Use shared lane markings (sharrows) to connect currently discontinuous segments of bike lanes,
- Provide shared lane markings on all bike routes with an Average Daily Traffic (ADT) count of greater than 1,500, and
- Use narrow travel and/or center turn lanes on select streets in order to accommodate bike lanes.

The plan also addresses programs and policies other than Engineering solutions that should be implemented as part of the 5E's of the planning process for bikeway systems including: Education, Encouragement, Enforcement and Evaluation. Three primary recommendations arise out of these areas:

- Seek a dedicated funding source;
- Hire a full time City/County Bike/Pedestrian Coordinator; and
- Install bike racks on all the fixed route transit vehicles in the coordinated City-KU transit system.

The final reports are available on the project web page at www.lawrenceks.org/mpo/study.

You may also contact Todd Girdler, Senior Transportation Planner, Lawrence-Douglas County Metropolitan Planning Organization, at (785) 832-3155 and tgirdler@lawrenceks.org or Jessica Mortinger, Transportation Planner, Lawrence-Douglas County Metropolitan Planning Organization, at (785) 832-3165 and jmortinger@lawrenceks.org.

Action

Approve and/or accept these studies.

RESOLUTION NO. 14- _____

WHEREAS, the Lawrence-Douglas County Metropolitan Planning Organization (L-DC MPO) is designated as the Metropolitan Planning Organization (MPO) to carry out the Continuing, Cooperative and Comprehensive planning program, including multimodal transportation planning; and,

WHEREAS, the MPO regional transportation planning process is conducted in order to foster the development of a multimodal transportation system for the region that includes several forms of transportation including walking, bicycling, transit ridership, carpooling/ridesharing, freight movements, and automobile travel; and,

WHEREAS, the current Metropolitan Transportation Plan (MTP) for the Lawrence- Douglas County Region (Transportation 2040) includes recommendations for the update and improvement to the region's multimodal transportation system and recommendations for specific projects that should be made in the foreseeable future to enact those system improvements; and,

WHEREAS, Douglas County and the City of Lawrence have approved the use of the MPO-approved MTP as the transportation chapter of their joint comprehensive plan; and,

WHEREAS, the MPO has approved the reports for the Multimodal Studies Project (Commuter Park & Ride Study, Fixed Route Transit & Pedestrian Accessibility Study, Countywide Bikeway System Plan) and directed the MPO staff to incorporate the information and recommendations from those study reports into future amendments and/or updates of the MTP as appropriate; and,

WHEREAS, these three studies make recommendations to improve the transportation system in the Lawrence-Douglas County Region and make recommendations specific to the park and ride, transit, pedestrian, and bicycling facilities of the region's multimodal transportation system; and,

WHEREAS, the County acknowledges that the studies provide general policy guidance and planning level recommendations but not specific engineered solutions to any specific corridor or location and that any specific transportation improvement must be designed with a number of variables in mind, including, but not limited to, funding constraints, topography and other physical constraints, public interests, etc.; and,

WHEREAS, the County acknowledges that the studies are not intended to establish a list of projects to complete in any certain time period; and,

WHEREAS, the County desires to use the MTP and these Multimodal Studies Reports as guidance for improving the transportation system and make system improvements for all modes as funding allows.

NOW, THEREFORE BE IT RESOLVED that the Douglas County Commission hereby accepts the Multimodal Studies Project Reports as complete and directs County staff to consult the Multimodal Studies Reports in designing, building, and maintaining the multimodal transportation system in the County.

ADOPTED this _____ day of _____, 2014.

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

Nancy Thellman, Chair

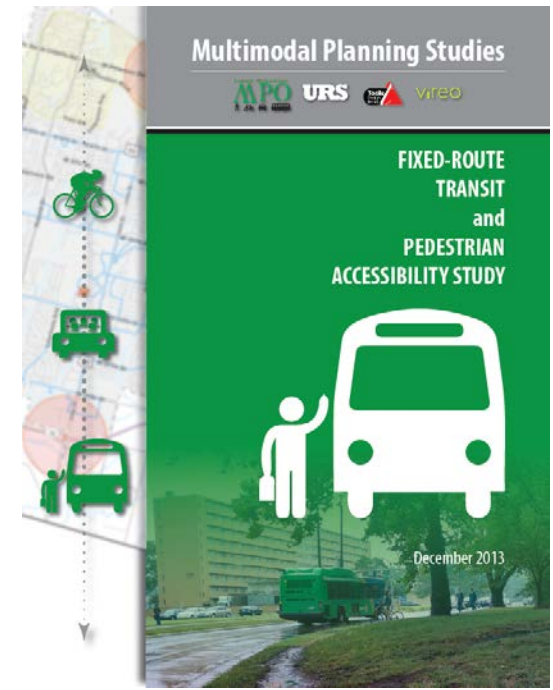
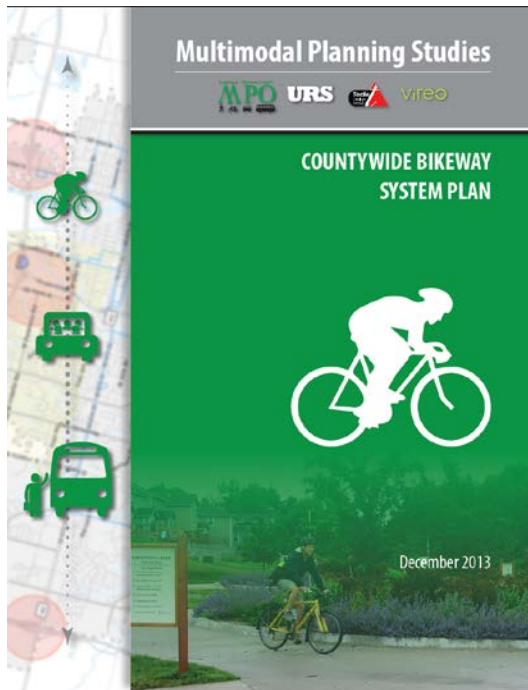
Mike Gaughan, Member

Jim Flory, Member

ATTEST:

County Clerk

Multimodal Studies Project



Major Special Studies Project in the MPO's 2013 Unified Planning Work Program (UPWP)

3 Studies in One Project

- Commuter Park & Ride Study
- Fixed-Route Transit & Pedestrian Accessibility Study
- Countywide Bikeway System Plan

These 3 studies are separate but related and supportive of each other with several overlapping issues.

Multimodal Studies Project – Overall Project Goal

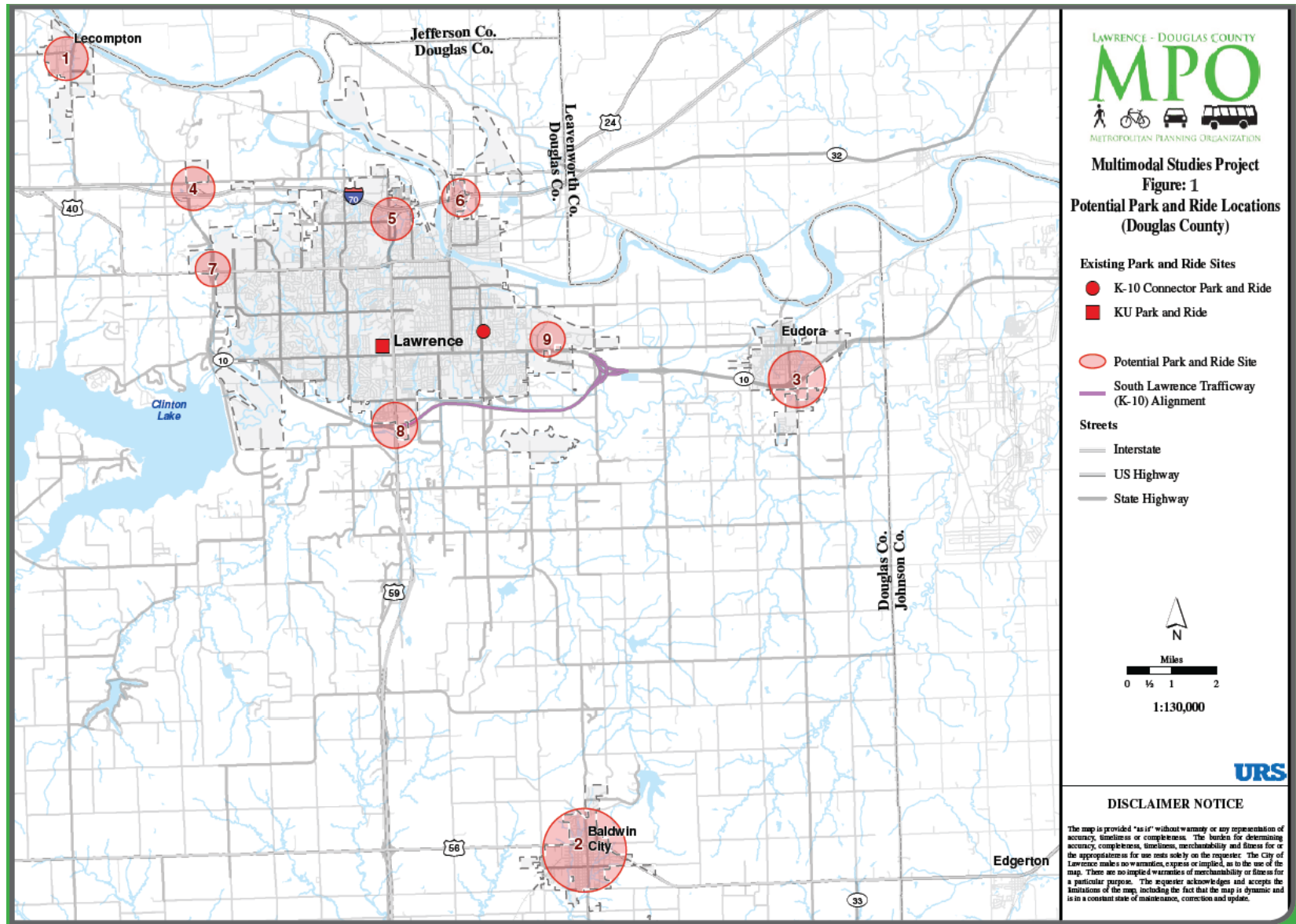
The goal of this planning effort was to identify and prioritize transportation needs for commuters, pedestrians, cyclists, and transit riders, and to develop a range of short and long-term improvements to support a more multimodal region.

Recommendations – Policy

- Coordinate the Park & Ride Development Plans to Enhance Multimodal Connections
- Foster Safe and Accessible Pedestrian Circulation to and from the Park & Ride sites



Commuter Park & Ride Study - Map



Fixed Route Transit & Pedestrian Accessibility Study - Goals

Identify:

- Obstacles transit riders face in accessing fixed-route buses
- Locations where pedestrian improvements can be made to improve and/or enable access to transit
- Issues with streets and sidewalks that prevent people from accessing fixed-route buses
- Possible locations for turnouts



23rd Street Corridor Recommendations



- 1** Construct missing sidewalk segments.

Review potential access management strategies to improve pedestrian safety and enhanced connectivity.
- 2** Identify appropriate bus stop amenities to include at these stops.
- 3** Construct sidewalk adjacent to roadway to provide a continuous sidewalk connection that would be utilized by fixed-route transit riders.
- 4** Reconstruct sidewalk connections to provide direct connections to curb ramps – improve sidewalk configuration.
- 5** Repaint crosswalk.
- 6** Provide direct access from bus stop to commercial area.

Explore potential mid-block crossing to provide safer crossing between bus stops, or consider alternative improvement to direct pedestrians to cross at Nalsmith or Alabama.

Explore possibility of relocating bus stop closer to a signalized intersection with marked cross walks.
- 7** Repaint crosswalks; explore possibility of better aligning marked pedestrian crosswalks.
- 8** Identify appropriate bus stop amenities to include at this stop.
- 9** Reconstruct SW corner curb ramp and remove all or parts of raised median to enhance pedestrian movement.

Implement access management strategies and improve sidewalk cross slope to provide for enhanced pedestrian movements.
- 10** Install sidewalk that connects to the NW corner of the intersection at Louisiana Street.
- 11**
- 12**
- 13**



6th Street Corridor Recommendations

1 Provide marked and/or pedestrian actuated crossing(s) between Rockledge Road and Michigan Street.

2 Upgrade curb ramps and improve accessibility to pedestrian push buttons.

3 Provide typical bus stop amenities

4 Paint highly visible crosswalk; consider potential signage to highlight pedestrian crossing.

5 Close driveway access from 6th Street and provide access from Colorado Street. Repair sidewalk, improve alignment.

6 Provide typical bus stop amenities.

7 Replace sidewalk that is currently in disrepair.

8 Provide north side connection (accessible courtesy walk).



9 Good example of sidewalk connection to commercial area.

10 Reconstruct sidewalk and curb ramp to mitigate grade issue.

11 Incorporate sidewalk reconstruction with redevelopment to create flatter, more consistent sidewalk connection.

12 Provide typical bus stop amenities.

13 Reconstruct curb ramp to make more accessible/navigable

14 Paint new crosswalk

15 Provide typical bus stop amenities

16 Reconstruct NW corner curb ramp to 6th Street – potential location for N/S painted and/or controlled crossing.

17 Replace curb ramps and reconstruct sidewalk to make more accessible/navigable.

18 Bus stops with no amenities.

19 Explore moving bus stop (bus pull out) in conjunction with Vermont Street intersection bicycle improvements.

20 Investigate alternatives to provide improved accessibility to Robinson Park area (coordinate with Bikeway Plan).



Vision Statement

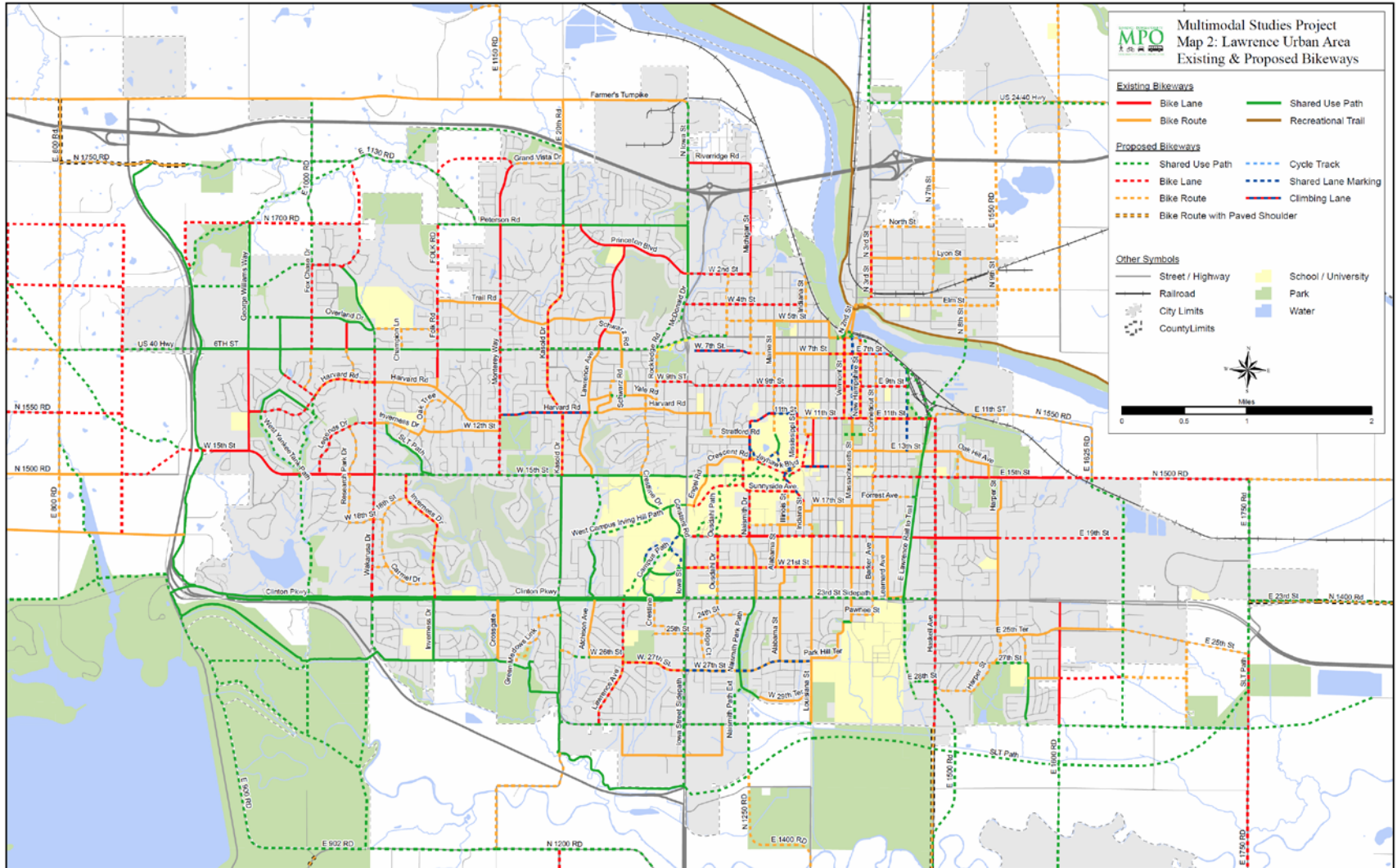
“To advance bicycling as a safe and efficient means of transportation through facility development, educational programs, and progressive governmental policy, with the ultimate goal of connecting Lawrence and Douglas County’s areas and neighborhoods, improving quality of life, and meeting transportation and recreation needs.”

Bikeway Objectives

- Engineering
 - Connectivity
 - Consistent Design Standards
 - Plan and Construct Amenities
- Enforcement and Safety
- Education
- Encouragement
- Evaluation
 - Continued Participation



Lawrence Urban Area Existing and Proposed Bikeways



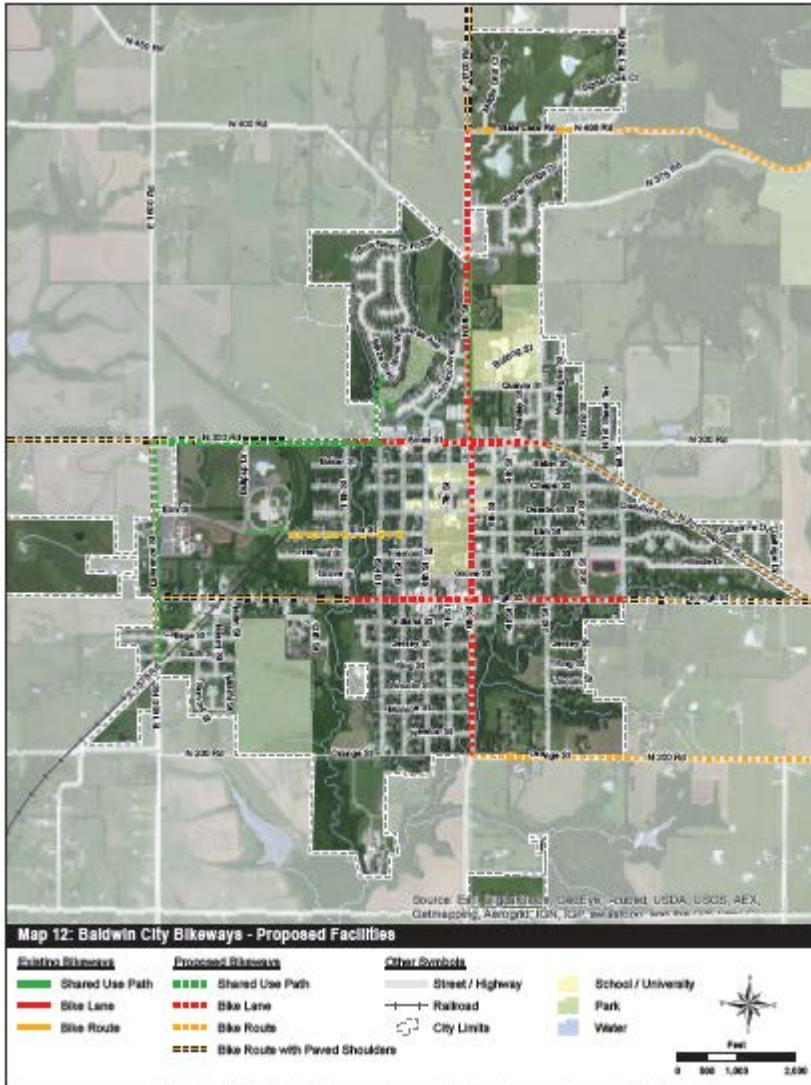
6th & Iowa - Recommendations



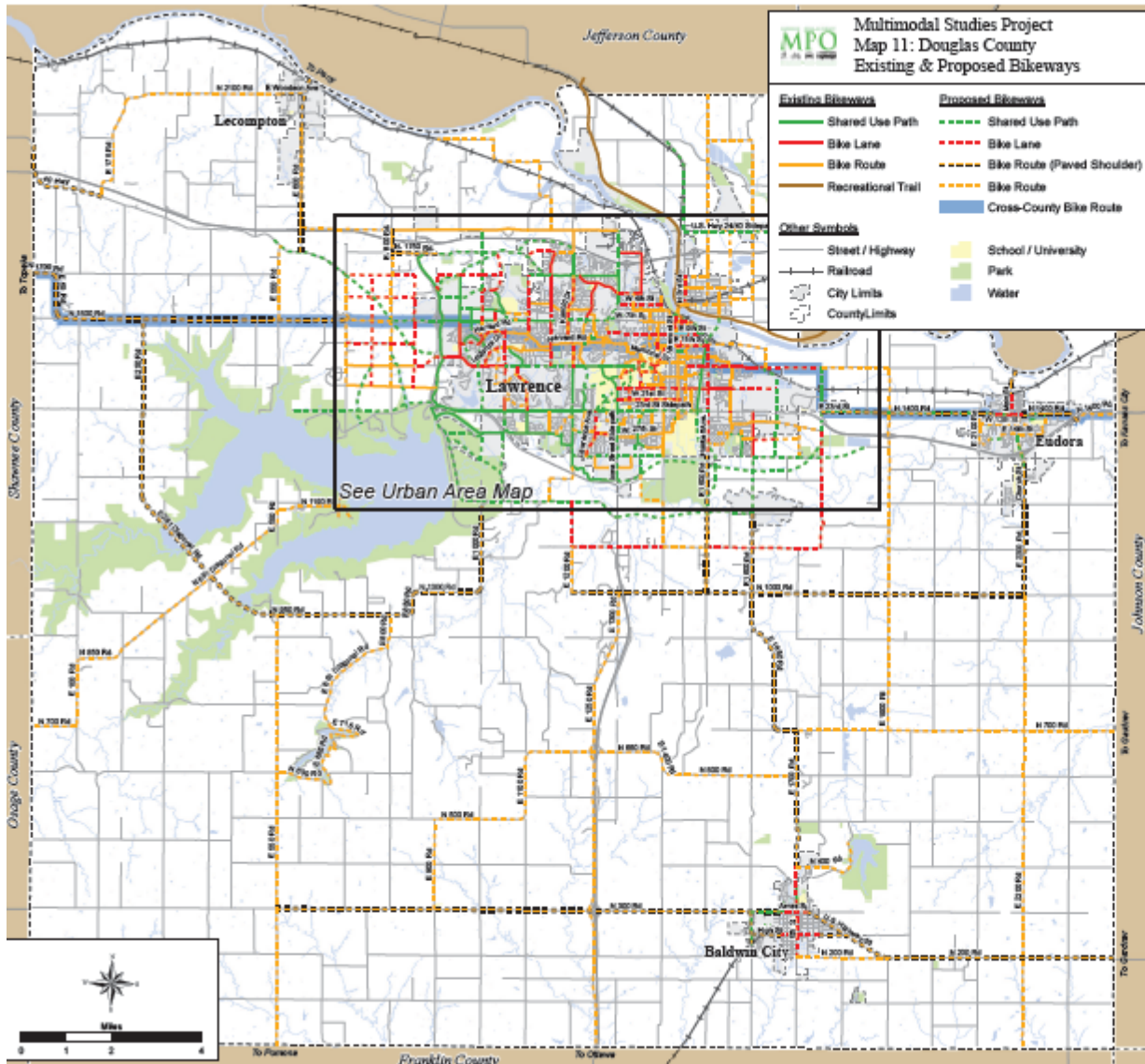
Park to Park – Phased Recommendations



Baldwin City & Eudora Recommendations



Douglas County Existing & Recommended



Concluding Thoughts

These studies review the current conditions of the multimodal transport system and make recommendations for how those parts can be improved so that in the future our region's transport system offers more choices in how we get around the region - it becomes more multimodal as the non-car choices become more viable and attractive.



JAMIE SHEW
DOUGLAS COUNTY CLERK
1100 Massachusetts
Lawrence, KS 66044

Marni Penrod-Chief Deputy Clerk
Benjamin Lampe-Deputy Clerk Elections

MEMORANDUM

TO: Board of County Commissioners

FROM: Marni Penrod, ERP Project Manager

DATE: July 18, 2014

RE: GFOA, ERP project

As you know Douglas County worked with Mike Mucha of Government Finance Officers Association (GFOA) to research and choose a new finance system. GFOA is a non-profit professional organization well respected in their field for their independent, expert analysis specifically for public sector finance. Mike Mucha's guidance through the selection process has been invaluable to the County.

Our current commitment to GFOA ended when we signed the contract with SunGard to purchase and implement the OneSolution ERP software. Now, we have a new proposal from GFOA to support Douglas County over the next two years as we implement OneSolution.

GFOA targeted two separate areas of engagement over the span of implementation, **Project Oversight** (Task 1) and **Deliverable Review** (Task 2).

A project oversight role will enable the County to draw from a "bucket" of time when assistance is needed in contract negotiations for any contract amendments, project support to review milestones and invoices, assist the County's project manager with project coordination, identification of risks and issues during the project, new business process design, and testing support. These contingency funds may or may not need to be used.

In the second area GFOA will provide a detailed review of the deliverables. This task is comprised of four deliverable milestones each with a flat cost regardless the number of hours required of GFOA. These milestones include Project Plan Review and Design Document Review for Phase 1 of the project and Final Acceptance Review for Phase 1 and Phase 2. GFOA would also be available to help resolve issues related to any of these key deliverables.

ACTION REQUIRED: Approval to continue working with GFOA through the implementation of the OneSolution ERP system. The total cost is \$70,400.

GFOA Costs in Detail:

Task	Project Phase	Milestone	Cost
1		Project Oversight	
		\$200/Hour	\$ 40,000
2		Deliverable Review	
	Phase 1	Project Plan Review	\$ 3,300
	Phase 1	Design Document Review	\$ 9,260
	Phase 1	Final Acceptance Review	\$ 7,320
	Phase 2	Project Plan Review (OUT OF SCOPE)	
	Phase 2	Design Document Review (OUT OF SCOPE)	
	Phase 2	Final Acceptance Review	\$ 10,520
TOTAL			\$70,400

Please note: This cost would be spread out over the 2014, 2015 and 2016 fiscal years.

ERP Steering Committee: Paula Gilchrist, Treasurer; Jim Lawson, Information Technology Director; Sarah Plinsky, Asst. County Administrator and Jamie Shew, County Clerk.

Board of County Commissioners
Douglas County

We are pleased to present this report related to our audit of the regulatory basis financial statements of Douglas County, Kansas (County) for the year ended December 31, 2013. 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

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities with regard to the Financial Statement Audit

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 and Accounting Guide* has been described to you in our arrangement letter dated December 9, 2013.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.

Accounting Policies and Practices

Accounting Policies – Management has the ultimate responsibility for the appropriateness of the accounting policies used by the County. The County has elected to follow the regulatory basis of accounting as described in the Kansas Municipal Audit and Accounting Guide (KMAAG). This is in accordance with the County's Resolution No. 13-15, which waived compliance with generally accepted accounting principles, as allowed by K.S.A. 75-1120a(c). See Note I to the financial statements for a detailed description of the KMAAG regulatory basis of accounting, along with a description of all the County's significant accounting policies.

The County did not adopt any new significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period.

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.

Management's Judgments and Accounting Estimates – Following is summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates. The following describes the significant accounting estimates reported in the County's December 31, 2013 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 III.C.1. As a basis for our conclusions, we obtained a list of accumulated vacation and sick time through December 31, 2013 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.
- Incurred but not reported claims for workers' compensation and health insurance: The County is self-insured for these risks. Estimates related to health insurance claims are based on a past history of claims incurred, and estimates of the lag time between when a claim is filed and paid. As a basis for our conclusions, we reviewed the County's health insurance liability for claims incurred but not paid at December 31, 2013, in comparison to the historical lag time for claim payments, to ensure amounts projected to be paid after year-end were proper. The estimate for workers' compensation is based on information provided by the third-party administrator regarding outstanding open claims, and their estimates of reserves needed to cover those claims. We obtained these reports, and compared the estimated reserves to prior year data and the County's history of claims expenses.
- 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 III.C.2. As a basis for our conclusions, we obtained the report issued by the actuary, and obtained 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.

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 accounts payable to properly recognize current year accrued payroll, 2) to properly record operating and year-end transfers per County resolutions, and 3) to record accounts payable for health insurance claims.

During the course of our audit, we accumulated uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, to the opinion units of the financial statements. Therefore, the adjustments to correct these misstatements were not made to the financial statements. These uncorrected misstatements are summarized in the accompanying schedule.

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 generally accepted accounting principles. 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.
- No significant issues arising from the audit were discussed or were the subject of correspondence with management.
- 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 regulatory basis financial statements of Douglas County as of and for the year ended December 31, 2013, 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 auditing procedures that are appropriate in the circumstances 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 was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that were not identified. However, as disclosed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 Senior Office Assistant processed 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 Senior Office Assistant can also post journal entries. These individuals also have access to enter cash receipts and adjust accounts receivable balances. Mitigating controls include the fact that all checks require dual signatures; the Senior Office Assistant did 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 Senior Office Assistant could not 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.
- **Tax System:** During testing of access controls in the Manatron tax system, we noted that there is an "Administrator" function that allows users assigned to this role to have complete access to the system. In 2013, we noted that there are multiple individuals who have complete access to the system, but there are some mitigating controls that do exist: a) the appraised value of property is retained in a separate software package called Orion that only the Appraiser's office has access to; therefore, these individuals could not change the value of a property, b) when corrections of errors are processed, it begins in the Appraiser's office and goes through Board approval, and c) these individuals could move from a higher levying tax district to a lower levying tax district; however an outlier would be noticed when mapping out the tax districts.

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.

Potential effects of the above noted significant deficiencies include recording of fraudulent transactions resulting in potential misappropriation of assets that may not be detected in a timely manner.

Closing

This communication is intended solely for the information and use of the Board of County Commissioners, management, and others within the organization, 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

July 10, 2014
Wichita, KS

Douglas County
Summary of Adjustments Passed
12/31/2013

Description	Debit (Credit) to				
	Assets	Liabilities	Beg. Equity	Revenues	Expenses
<i>Effect of prior year's entries on current year:</i>					
To record payables in non-budgeted funds	\$ -	\$ -	\$ 88,000	\$ -	\$ (88,000)
To adjust for premiums and accrued interest not reversed correctly			139,140	(139,140)	-
To adjust Health Department cash to actual to correct a system generated error			27,820		(27,820)
<i>Current year adjustments passed:</i>					
To record payables in non-budgeted funds	-	(144,144)	-	-	144,144
	<u>\$ -</u>	<u>\$ (144,144)</u>	<u>\$ 254,960</u>	<u>\$ (139,140)</u>	<u>\$ 28,324</u>

Current year effect \$ (110,816)
Cumulative effect \$ 144,144

DOUGLAS COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

YEAR ENDED DECEMBER 31, 2013

AND

INDEPENDENT AUDITOR'S REPORT

DOUGLAS COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

YEAR ENDED DECEMBER 31, 2013

AND

INDEPENDENT AUDITOR'S REPORT

DOUGLAS COUNTY, KANSAS

**REGULATORY BASIS
FINANCIAL STATEMENTS**

Year Ended December 31, 2013

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Douglas County, Kansas

Report on the Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Douglas County, Kansas and the related municipal entities of the Douglas County Extension Council, Lawrence/Douglas County Health Department and Douglas County Free Fair (collectively, Douglas County, Kansas Financial Reporting Entity), as of and for the year ended December 31, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Douglas County, Kansas Financial Reporting Entity as of December 31, 2013, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Douglas County, Kansas Financial Reporting Entity as of December 31, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note IB.

Supplementary and Other Information

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

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

The other information has not been subjected to the auditing procedures applied in the audit of the basic financial statement, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 10, 2014 on our consideration of the Douglas County, Kansas Financial Reporting Entity’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Financial Reporting Entity’s internal control over financial reporting and compliance.

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

July 10, 2014
Wichita, Kansas

DOUGLAS COUNTY, KANSAS
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Douglas County, Kansas
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2013

	Beginning Unencumbered Cash Balance 1/1/2013	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2013	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2013
GOVERNMENTAL TYPE FUNDS:						
GENERAL FUND	\$ 2,397,814	\$ 38,170,480	\$ 38,440,504	\$ 2,127,790	\$ 516,398	\$ 2,644,188
SPECIAL PURPOSE FUNDS:						
Ambulance	9	5,230,444	5,212,632	17,821	5,950	23,771
Ambulance Capital Reserve	470,120	675,466	70,080	1,075,506	-	1,075,506
Economic Development	2,575	-	-	2,575	-	2,575
Emergency Telephone Service	450,588	508,805	293,180	666,213	6,502	672,715
Employee Benefits	426,964	8,746,770	8,842,150	331,584	3,665,382	3,996,966
Motor Vehicle Operations	57,957	714,166	701,877	70,246	14,784	85,030
Road & Bridge	557,877	5,841,986	5,759,373	640,490	70,723	711,213
Special Alcohol	8,362.00	22,884	18,541	12,705	-	12,705
Special Building	353,929	338,080	111,021	580,988	-	580,988
Special Liability	207,114	11,096	85,289	132,921	-	132,921
Special Parks & Recreation	110,109	13,618	100,000	23,727	-	23,727
Youth Services-Juv Detention	470,906	1,438,645	1,547,020	362,531	37,945	400,476
Youth Services Grants	574,452	558,827	635,898	497,381	7,515	504,896
Community Correction Plan	2,316	545,757	525,828	22,245	11,667	33,912
Donations	81,733	1,644	481	82,896	-	82,896
Equipment Reserve	10,690,216	4,341,507	4,340,895	10,690,828	75,111	10,765,939
Grants Programs	205,674	391,512	372,993	224,193	21,252	245,445
Prosecutor Training & Assistance	31,578	8,257	7,716	32,119	-	32,119
Register of Deeds Technology	202,418	155,069	33,339	324,148	-	324,148
Sheriff Special Use	47,934	32,174	15,002	65,106	-	65,106
Special Law Enforcement Trust	382,896	359,759	304,514	438,141	-	438,141
Special Highway Improvement	483,272	-	10,458	472,814	-	472,814
Valley View	109,226	126	-	109,352	-	109,352
TOTAL SPECIAL PURPOSE FUNDS	15,928,225	29,936,592	28,988,287	16,876,530	3,916,831	20,793,361
CAPITAL PROJECTS FUNDS						
Capital Improvement Plan	16,179,032	19,491,251	7,230,827	28,439,456	-	28,439,456
Trafficway Construction	44,721	-	44,721	-	-	-
Juvenile Detention Center Construction	1,792	-	1,792	-	-	-
CIP Sales Tax	1,507,277	469,626	-	1,976,903	-	1,976,903
TOTAL CAPITAL PROJECTS FUNDS	17,732,822	19,960,877	7,277,340	30,416,359	-	30,416,359
DEBT SERVICE FUNDS:						
Bond and Interest	376,833	517,539	568,162	326,210	-	326,210
Local County Sales Tax	3,315,161	1,986,758	2,582,920	2,718,999	-	2,718,999
TOTAL DEBT SERVICE FUNDS	3,691,994	2,504,297	3,151,082	3,045,209	-	3,045,209
BUSINESS FUNDS:						
Risk Management	(2,705)	328,088	121,689	203,694	212,394	416,088
Employee Benefit Trust	6,552,605	4,603,410	6,819,877	4,336,138	412,811	4,748,949
TOTAL BUSINESS FUNDS:	6,549,900	4,931,498	6,941,566	4,539,832	625,205	5,165,037
TOTAL COUNTY	46,300,755	95,503,744	84,798,779	57,005,720	5,058,434	62,064,154

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

Douglas County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
(Continued)
For the Year Ended December 31, 2013

	Beginning Unencumbered Cash Balance 1/1/2013	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2013	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2013
RELATED MUNICIPAL ENTITIES:						
Douglas County Extension Council	\$ 587,871	\$ 628,496	\$ 634,277	\$ 582,090	\$ -	\$ 582,090
Lawrence/Douglas County Health Dept	2,205,345	3,358,366	3,469,110	2,094,601	13,001	2,107,602
Douglas County Free Fair	54,663	289,173	291,717	52,119	-	52,119
TOTAL RELATED MUNICIPAL ENTITIES	<u>2,847,879</u>	<u>4,276,035</u>	<u>4,395,104</u>	<u>2,728,810</u>	<u>13,001</u>	<u>2,741,811</u>
TOTAL REPORTING ENTITY (Excluding Agency Funds)	<u>\$ 49,148,634</u>	<u>\$ 99,779,779</u>	<u>\$ 89,193,883</u>	<u>\$ 59,734,530</u>	<u>\$ 5,071,435</u>	<u>\$ 64,805,965</u>

Composition of Cash:	Petty Cash	\$ 2,500
	Checking Account - UMB Bank	725,757
	Repurchase Agreement - UMB Bank	84,619,000
	Investment Account - Kansas Municipal Investment Pool	1,728,039
	Certificates of Deposit - Bank of the West	1,000,000
	Money Markets - Bank of the West	4,503,417
	Certificates of Deposit - Commerce Bank	9,000,000
	Certificates of Deposit - Capitol Federal	14,500,000
	Certificates of Deposit - Central National Bank	15,478,969
	Employee Benefits Trust - Douglas County Bank	4,748,933
	Inmate Funds	10,552
	Checking Account - District Attorney	141,607
	Checking Account - Sheriff Bond Fund	7,011
	Checking Account - Sheriff Reward Fund	12,026
	Health Department	2,106,902
	Extension Council	582,090
	Free Fair Board	52,119
	Total Cash	<u>139,218,922</u>
	Less Agency Funds per Schedule 3	<u>(74,412,957)</u>
	Total Reporting Entity (Excluding Agency Funds)	<u>\$ 64,805,965</u>

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

DOUGLAS COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

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

Related Municipal Entities

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

The Lawrence/Douglas County Health Department (Health Department) provides health care and education to citizens of the County. It is governed by 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 related municipal entities.

B. Fund Types and Basis of Accounting

1. Regulatory Basis Fund Types

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

Governmental Fund Types

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

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

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

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

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

Business Fund Types

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

Fiduciary Fund Types

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

2. Regulatory Basis of Accounting

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

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

C. Deposits and Investments

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

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

Earnings from the investments are allocated to the general fund. Investments for the County as of December 31, 2013 consisted of certificates of deposit, 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.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

The County has the following levels of budget control:

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

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

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

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

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

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

III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS

A. Deposits and Investments

Deposits - At year end, the carrying amount of deposits for the County was \$48,368,465 and the bank balance was \$48,288,247.

Investments - As of December 31, 2013, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturity</u>	<u>Percentage of Investments</u>	<u>Rating</u>
		<u>Less than 1 Year</u>		
Money Market Funds	\$ 4,506,918	\$ 4,506,918	5%	Unrated
Kansas Municipal Investment Pool	1,728,039	1,728,039	1.9%	AAAf/S1+
Repurchase Agreements	84,619,000	84,619,000	93.1%	AAA
Total Fair Value	\$ 90,853,957	\$ 90,853,957		

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

Federal Home Loan Bank of Topeka, or Wells Fargo Bank except during designated “peak periods” when required coverage is 50%. As of December 31, 2013, the County’s deposits were fully covered and not exposed to custodial credit risk.

At December 31, 2013, the County had invested \$1,728,039 in the State’s municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

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

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

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

B. Long-Term Debt

Changes in long-term debt were as follows:

<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>Douglas County:</u>									
General Obligation Bonds - Governmental Funds:									
Series 2004A - Sales Tax Bonds	2.13 - 5.00%	02/01/04	13,650,000	08/01/19	\$ 2,095,000	\$ -	\$ 2,095,000	\$ -	\$ 79,125
Series 2006A General Obligation Bonds	3.80 - 4.75%	08/15/06	255,000	09/01/16	115,000	-	115,000	-	2,769
Series 2008 General Obligation Bonds	4.00 - 4.75%	09/15/08	280,000	09/01/28	240,000	-	10,000	230,000	10,688
Series 2009A GO Improvement Bonds	2.63 - 4.25%	10/01/09	2,445,000	09/01/30	2,380,000	-	40,000	2,340,000	90,300
Series 2012A Sales Tax Refunding Bonds	2-3%	06/04/12	5,985,000	08/01/16	5,980,000	-	50,000	5,930,000	172,550
Series 2012B Sales Tax Refunding Bonds	.65-2%	06/04/12	6,020,000	08/01/19	5,920,000	-	95,000	5,825,000	91,245
Series 2012C General Obligation Bonds	2.000%	06/04/12	550,000	09/01/15	540,000	-	215,000	325,000	10,800
Series 2012D Taxable GO Bonds	1.45-2.55%	06/04/12	240,000	08/01/21	220,000	-	20,000	200,000	4,400
Series 2012E General Obligation Bonds	2.625-4%	09/05/12	175,000	08/01/32	175,000	-	5,000	170,000	5,405
Series 2013 GO Refunding and Sales Tax Bonds	2.00-4.50%	07/22/13	14,315,000	08/01/33	-	14,315,000	-	14,315,000	-
Total Bonded Indebtedness					\$ 17,665,000	\$ 14,315,000	\$ 2,645,000	\$ 29,335,000	\$ 467,282

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

Maturities of long-term debt are as follows:

	YEAR									Total
	2014	2015	2016	2017	2018	2019-2023	2024-2028	2029-2033		
PRINCIPAL:										
<u>Douglas County:</u>										
General Obligation Bonds - Governmental Funds:										
Series 2008 General Obligation Bonds	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ 95,000	\$ -	\$ -	\$ 230,000
Series 2009A GO Improvement Bonds	50,000	110,000	115,000	115,000	120,000	655,000	805,000	370,000	-	2,340,000
Series 2012A Sales Tax Refunding Bonds	1,225,000	2,460,000	2,245,000	-	-	-	-	-	-	5,930,000
Series 2012B Sales Tax Refunding Bonds	1,165,000	60,000	65,000	790,000	1,980,000	1,765,000	-	-	-	5,825,000
Series 2012C General Obligation Bonds	235,000	90,000	-	-	-	-	-	-	-	325,000
Series 2012D Taxable GO Bonds	25,000	25,000	20,000	20,000	25,000	85,000	-	-	-	200,000
Series 2012E General Obligation Bonds	5,000	5,000	5,000	5,000	10,000	50,000	50,000	40,000	-	170,000
Series 2013 GO Refunding and Sales Tax Bonds	30,000	1,000,000	30,000	-	-	3,070,000	4,570,000	5,615,000	-	14,315,000
TOTAL PRINCIPAL	\$ 2,745,000	\$ 3,760,000	\$ 2,490,000	\$ 945,000	\$ 2,150,000	\$ 5,700,000	\$ 5,520,000	\$ 6,025,000	\$ -	\$ 29,335,000
INTEREST:										
General Obligation Bonds - Governmental Funds:										
Series 2008 General Obligation Bonds	\$ 10,288	\$ 9,888	\$ 9,487	\$ 9,087	\$ 8,488	\$ 32,688	\$ 14,013	\$ -	\$ -	\$ 93,939
Series 2009A GO Improvement Bonds	89,250	87,938	84,638	81,188	77,450	323,875	183,438	23,800	-	951,577
Series 2012A Sales Tax Refunding Bonds	162,575	122,700	50,550	-	-	-	-	-	-	335,825
Series 2012B Sales Tax Refunding Bonds	88,905	83,000	82,094	78,541	61,288	26,450	-	-	-	420,278
Series 2012C General Obligation Bonds	6,500	1,800	-	-	-	-	-	-	-	8,300
Series 2012D Taxable GO Bonds	4,110	3,748	3,385	3,095	2,805	4,208	-	-	-	21,351
Series 2012E General Obligation Bonds	5,838	5,706	5,575	5,444	5,313	22,625	14,000	4,000	-	68,501
Series 2013 GO Refunding and Sales Tax Bonds	591,034	576,019	556,019	555,419	555,419	2,598,894	1,811,694	769,938	-	8,014,436
TOTAL INTEREST	\$ 958,500	\$ 890,799	\$ 791,748	\$ 732,774	\$ 710,763	\$ 3,008,740	\$ 2,023,145	\$ 797,738	\$ -	\$ 9,914,207
TOTAL PRINCIPAL AND INTEREST	\$ 3,703,500	\$ 4,650,799	\$ 3,281,748	\$ 1,677,774	\$ 2,860,763	\$ 8,708,740	\$ 7,543,145	\$ 6,822,738	\$ -	\$ 39,249,207

On July 22, 2013, the County issued \$14,315,000 General Obligation Sales Tax Refunding Bonds, Series 2013 with interest rates ranging from 2%-4.5%. The primary purpose was for completing two capital improvement projects: communications system improvements and a new public works facility. A portion of the proceeds of Series 2013 were used to refund \$88,000 of outstanding Series 2006-A, which had an interest rate of 2%.

The County refunded this bond to reduce total debt payments by \$6,539 over the next 3 years.

Conduit Debt - The County has entered into conduit debt arrangements wherein the County issues industrial revenue bonds to finance a portion of the construction of facilities by private enterprises. In return, the private enterprises have executed mortgage notes or leases with the County. The County is not responsible for payment of the original bonds, but rather the debt is secured only by the cash payments agreed to be paid by the private enterprises under the terms of the mortgage or lease agreements. Generally, the conduit debt is arranged so that payments required by the private enterprises are equal to the mortgage payment schedule related to the original debt. The total outstanding balance on the conduit debt could not be determined at December 31, 2013; however, the aggregate principal amount issued (to AGNL Plastics, L.L.C.) was \$21,000,000.

C. Other Long-Term Obligations From Operations

1. *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.

At December 31, 2013, the liability for compensated absences included:

Douglas County	\$ 3,548,825
Lawrence/Douglas County Health Department	116,258
	<u>\$ 3,665,083</u>

2. *Other Post-Employment Benefits*

The County sponsors a single-employer defined benefit healthcare plan that provides healthcare benefits to retirees and their dependents to age 65. The Douglas County Retiree Healthcare Plan (Plan) provides medical benefits to eligible retirees and their spouses. KSA 12-5040 requires all local governmental entities in the state that provide a group healthcare plan to make participation available to all retirees and dependents until the retiree reaches the age of 65 years. 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 \$575,000 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>2013</u>
Annual required contribution	\$ 7,036,726
Interest on OPEB obligation	1,315,593
Adjustment to annual required contribution	<u>(1,433,011)</u>
Annual OPEB cost	6,919,308
Contributions made	<u>(575,000)</u>
Change in net OPEB obligation	6,344,308
Net OPEB obligation – beginning of year	<u>32,889,819</u>
Net OPEB obligation – end of year	<u>\$ 39,234,127</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, 2013 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, 2011	\$ 6,938,873	9.58%	\$ 26,537,761
December 31, 2012	6,856,058	7.35%	32,889,819
December 31, 2013	6,919,308	8.31%	39,234,127

As of January 1, 2014, the most recent actuarial valuation date, the Plan was not funded. The actuarial liability for benefits was \$64.9 million, and there was no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$64.9 million. The covered payroll (annual payroll of active employees covered by the plan) was \$29.6 million and the ratio of the UAAL to the covered payroll was 219.2%.

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, 2014, 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%), 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 4.75% after seven years. The UAAL is being amortized as a level percent of pay over a closed thirty-year period with 24 years remaining.

D. Interfund Transfers

A summary of interfund transfers is as follows:

From	To	Authority	Amount
General Fund	Capital Improvement	K.S.A. 19-120	\$ 4,075,270
General Fund	Local County Sales Tax	K.S.A. 12-197	1,986,728
General Fund	Employee Benefit	K.S.A. 12-197	460,625
General Fund	Equipment Reserve	K.S.A. 19-119	2,090,985
General Fund	CIP Sales Tax	K.S.A. 19-120	467,887
Employee Benefit	Risk Management	K.S.A. 12-2615	252,857
Special Liability	Risk Management	K.S.A. 12-2615	75,000
Ambulance Fund	Ambulance Capital Reserve	K.S.A. 19-119	675,000
Road & Bridge	Equipment Reserve	K.S.A. 19-119	1,064,865
Equipment Reserve	Capital Improvement	K.S.A. 19-119	58,800
Equipment Reserve	Youth Services Grant	K.S.A. 19-119	7,871
Motor Vehicle Fund	General Fund	K.S.A. 8-145	100,000
Motor Vehicle Fund	Equipment Reserve	K.S.A. 19-119	1,000
Juvenile Detention Center Construction	Youth Services – Juvenile Detention	K.S.A. 19-119	1,792
Trafficway Construction	Road & Bridge	K.S.A. 19-119	44,721
			\$ 11,363,401

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. Litigation

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

B. Grants

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

C. 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>2013</u>
Estimated unpaid claims, January 1	\$ 687,262
Incurred claims (including reported and unreported)	4,547,274
Claim payments	<u>(4,609,331)</u>
Estimated unpaid claims, December 31	<u>\$ 625,205</u>

Liabilities related to risks of loss are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated. The County has reserved \$4,542,109 of unencumbered cash in the Risk Management Fund and the Employee Benefits Trust for future health and workers' compensation claims.

D. 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 establish 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 2013 was 8.94%. 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 7.94%. The County contributions to KPERS for the years ended December 31, 2013, 2012, and 2011, were \$1,144,694, \$1,032,067 and \$952,496, 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, 2013 is 19.96%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. Douglas County employer contributions to KP&F for the years ending December 31, 2013, 2012, and 2011 were \$1,246,296, \$1,148,272, and \$1,014,207, 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.

E. *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 2012, the City and County agreed to fund improvements to the combined emergency communications system with the costs being shared as follows: City 66% and County 34%. The agreement provided that on completion, the Improvements would be owned and insured by the County. The total cost of these Improvements is estimated to be approximately \$6,600,000. The City will pay for its share of the cost of the Improvements in three annual installments with the first installment being received by the County in 2012. In 2013, the County received the second installment of \$1,000,000 from the City.

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.

F. Commitments

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

In August 2013, the County approved an agreement with Motorola for long-term services, maintenance and system updates in connection with the emergency communications system. The County's commitment is for \$3,104,583, to be paid over a 10 year period with payments beginning in 2014 of \$279,573, gradually increasing to \$380,474 in 2023.

Douglas County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS:			
GENERAL FUND	\$ 38,931,630	\$ 38,440,504	\$ (491,126)
SPECIAL PURPOSE FUNDS:			
Ambulance	5,220,000	5,212,632	(7,368)
Emergency Telephone Service	620,000	293,180	(326,820)
Employee Benefits	9,101,922	8,842,150	(259,772)
Motor Vehicle Operations	787,769	701,877	(85,892)
Road & Bridge	6,200,000	5,759,373	(440,627)
Special Alcohol	27,900	18,541	(9,359)
Special Building	525,000	111,021	(413,979)
Special Liability	189,109	85,289	(103,820)
Special Parks & Recreation	100,000	100,000	-
Youth Services-Juvenile Detention	1,688,940	1,547,020	(141,920)
DEBT SERVICE FUNDS:			
Bond and Interest	823,956	480,162	(343,794)
Local County Sales Tax	5,257,146	2,582,920	(2,674,226)

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 2-1

General Fund			
	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Taxes:			
Ad valorem property tax	\$ 25,674,847	\$ 25,422,527	\$ 252,320
Delinquent tax	393,875	310,000	83,875
Motor vehicle tax	2,397,365	2,258,500	138,865
Local county sales tax	5,830,481	5,720,000	110,481
Other taxes	13,618	-	13,618
Interest and penalties	402,691	360,000	42,691
Total taxes	<u>34,712,877</u>	<u>34,071,027</u>	<u>641,850</u>
Licenses, fees, and permits:			
Licenses, permits & fees	615,097	565,325	49,772
Charges for services	14,403	310,000	(295,597)
District court fees	483,388	317,000	166,388
Mortgage registration	1,948,727	1,450,000	498,727
Total licenses, fees, and permits	<u>3,061,615</u>	<u>2,642,325</u>	<u>419,290</u>
Use of money and property:			
Interest on idle funds	(27,881)	188,000	(215,881)
Total interest	<u>(27,881)</u>	<u>188,000</u>	<u>(215,881)</u>
Other:			
Rental income	90,913	68,000	22,913
Weed department receipts	70,849	-	70,849
Miscellaneous income	162,107	91,000	71,107
Transfers	100,000	-	100,000
Total other	<u>423,869</u>	<u>159,000</u>	<u>264,869</u>
Total cash receipts	<u>\$ 38,170,480</u>	<u>\$ 37,060,352</u>	<u>\$ 1,110,128</u>
Expenditures:			
Administration:			
Personal services	\$ 267,576	\$ 261,672	\$ 5,904
Total administration	<u>267,576</u>	<u>261,672</u>	<u>5,904</u>
Administrative services:			
Personal services	345,395	344,798	597
Contractual services	610,495	586,150	24,345
Miscellaneous	102	-	102
Total administrative services	<u>955,992</u>	<u>930,948</u>	<u>25,044</u>
Agencies county funded:			
Contractual services	6,226,085	6,231,085	(5,000)
Total agency county funded	<u>6,226,085</u>	<u>6,231,085</u>	<u>(5,000)</u>
Appraiser:			
Personal services	580,860	603,646	(22,786)
Contractual services	11,959	16,250	(4,291)
Commodities	(816)	-	(816)
Capital outlay	554	1,500	(946)
Total appraiser	<u>592,557</u>	<u>621,396</u>	<u>(28,839)</u>
CIP projects - capital improvements:			
Transfers to CIP	4,075,270	4,075,270	-
Total CIP projects	<u>4,075,270</u>	<u>4,075,270</u>	<u>-</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 2-1

<u>General Fund</u>			Variance- Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Commissioners:			
Personal services	102,789	108,337	(5,548)
Contractual services	190,236	177,750	12,486
Miscellaneous	111,640	84,792	26,848
Transfers	103,313	-	103,313
Total commissioners	<u>507,978</u>	<u>370,879</u>	<u>137,099</u>
Community service work program:			
Personal services	47,202	47,184	18
Contractual services	12	775	(763)
Commodities	107	550	(443)
Reimbursements	(23,562)	(24,255)	693
Total community service work program	<u>23,759</u>	<u>24,254</u>	<u>(495)</u>
Coroner:			
Contractual services	156,796	161,250	(4,454)
Commodities	1,441	2,000	(559)
Total coroner	<u>158,237</u>	<u>163,250</u>	<u>(5,013)</u>
County Clerk:			
Personal services	351,060	328,297	22,763
Contractual services	1,054	1,920	(866)
Commodities	253	1,300	(1,047)
Miscellaneous	12	250	(238)
Total county clerk	<u>352,379</u>	<u>331,767</u>	<u>20,612</u>
Countywide:			
Contractual services	579,683	672,795	(93,112)
Commodities	142,268	160,500	(18,232)
Capital outlay	(873)	-	(873)
Miscellaneous	352	7,500	(7,148)
Transfers	400,000	-	400,000
Total countywide	<u>1,121,430</u>	<u>840,795</u>	<u>280,635</u>
Court operating:			
Personal services	171,160	209,460	(38,300)
Contractual services	539,750	780,500	(240,750)
Commodities	1,700	8,000	(6,300)
Capital outlay	30,458	16,500	13,958
Miscellaneous	3,332	5,000	(1,668)
Transfers	212,000	-	212,000
Total court operating	<u>958,400</u>	<u>1,019,460</u>	<u>(61,060)</u>
Court trustee:			
Personal services	397,048	401,349	(4,301)
Contractual services	5,329	4,750	579
Commodities	53	350	(297)
Capital outlay	2,036	3,150	(1,114)
Miscellaneous	1,727	7,000	(5,273)
Total court trustee	<u>406,193</u>	<u>416,599</u>	<u>(10,406)</u>
District Attorney:			
Personal services	1,447,690	1,463,634	(15,944)
Contractual services	109,821	107,250	2,571
Capital outlay	2,781	500	2,281
Miscellaneous	14,596	21,500	(6,904)
Total district attorney	<u>1,574,888</u>	<u>1,592,884</u>	<u>(17,996)</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 2-1

<u>General Fund</u>		Actual	Budget	Variance- Over (Under)
Elections:				
Personal services		116,277	115,581	696
Contractual services		120,598	91,435	29,163
Commodities		33,757	28,500	5,257
Transfers		90,000	135,000	(45,000)
Total elections		<u>360,632</u>	<u>370,516</u>	<u>(9,884)</u>
Emergency communication center:				
Personal services		1,214,833	1,368,240	(153,407)
Contractual services		51,410	65,400	(13,990)
Commodities		13,622	21,500	(7,878)
Capital outlay		12,001	15,000	(2,999)
Miscellaneous		2,093	1,500	593
Reimbursements		(838,835)	(971,282)	132,447
Total emergency communication center		<u>455,124</u>	<u>500,358</u>	<u>(45,234)</u>
Emergency management:				
Personal services		122,957	117,893	5,064
Contractual services		27,943	32,544	(4,601)
Commodities		1,998	2,750	(752)
Capital outlay		21,232	47,170	(25,938)
Miscellaneous		948	17,800	(16,852)
Transfers		7,500	-	7,500
Total emergency management		<u>182,578</u>	<u>218,157</u>	<u>(35,579)</u>
Fairgrounds:				
Personal services		134,822	131,368	3,454
Contractual services		27,438	35,000	(7,562)
Commodities		14,681	20,533	(5,852)
Transfers		10,000	-	10,000
Total fairgrounds		<u>186,941</u>	<u>186,901</u>	<u>40</u>
First Responders:				
Personal services		1,290	2,000	(710)
Contractual services		49,825	50,500	(675)
Commodities		5,752	5,000	752
Transfers		15,756	-	15,756
Total first responders		<u>72,623</u>	<u>57,500</u>	<u>15,123</u>
Fleet operations:				
Personal services		226,682	229,575	(2,893)
Contractual services		56,380	53,500	2,880
Commodities		880,938	1,003,250	(122,312)
Capital outlay		11,191	15,000	(3,809)
Transfers		10,000	10,000	-
Total fleet operations		<u>1,185,191</u>	<u>1,311,325</u>	<u>(126,134)</u>
Geographic information system:				
Personal services		147,585	160,754	(13,169)
Contractual services		366	5,500	(5,134)
Commodities		538	1,100	(562)
Transfers		16,500	-	16,500
Total geographic information system		<u>164,989</u>	<u>167,354</u>	<u>(2,365)</u>
Heritage Conservation Fund				
Personal services		-	15,553	(15,553)
Total heritage conservation		<u>-</u>	<u>15,553</u>	<u>(15,553)</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 2-1

General Fund			Variance- Over (Under)
	Actual	Budget	(Under)
Information technology:			
Personal services	707,673	745,090	(37,417)
Contractual services	261,127	276,920	(15,793)
Commodities	8,223	13,500	(5,277)
Capital outlay	184,990	213,580	(28,590)
Miscellaneous	308	500	(192)
Transfers	56,500	-	56,500
Total information technology	1,218,821	1,249,590	(30,769)
Maintenance:			
Personal services	296,774	299,437	(2,663)
Contractual services	120,292	112,069	8,223
Commodities	65,533	76,700	(11,167)
Capital outlay	-	1,000	(1,000)
Reimbursements	(18,501)	(23,201)	4,700
Total maintenance	464,098	466,005	(1,907)
Noxious weeds:			
Personal services	136,800	114,165	22,635
Contractual services	1,499	1,900	(401)
Commodities	95,816	125,660	(29,844)
Transfers	20,000	20,000	-
Total noxious weeds	254,115	261,725	(7,610)
Parks:			
Personal services	108,159	104,864	3,295
Contractual services	25,390	27,900	(2,510)
Commodities	33,750	34,300	(550)
Transfers	25,000	25,000	-
Total parks	192,299	192,064	235
Register of Deeds:			
Personal services	236,380	246,357	(9,977)
Total register of deeds	236,380	246,357	(9,977)
Shared costs & transfers:			
Contractual services	34,852	51,000	(16,148)
Commodities	267	-	267
Agencies and projects	898,033	1,514,458	(616,425)
Miscellaneous	4,110	-	4,110
Transfers	3,365,056	2,816,501	548,555
Total shared costs & transfers	4,302,318	4,381,959	(79,641)
Sheriff:			
Personal services	3,933,911	3,903,845	30,066
Contractual services	113,729	145,150	(31,421)
Commodities	52,814	61,595	(8,781)
Capital outlay	37,906	70,000	(32,094)
Transfers	284,200	278,200	6,000
Total sheriff	4,422,560	4,458,790	(36,230)
Sheriff Clinton Lake Patrol:			
Personal services	34,565	37,800	(3,235)
Contractual services	552	500	52
Commodities	4,771	1,865	2,906
Capital outlay	-	5,000	(5,000)
Transfers	5,200	-	5,200
Total sheriff Clinton Lake patrol	45,088	45,165	(77)

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 2-1

General Fund			Variance- Over (Under)
	Actual	Budget	(Under)
Sheriff inmate:			
Contractual services	2,203	21,000	(18,797)
Commodities	41,024	24,000	17,024
Capital outlay	936	12,000	(11,064)
Transfers	22,500	-	22,500
Total sheriff inmate	<u>66,663</u>	<u>57,000</u>	<u>9,663</u>
Sheriff jail:			
Personal services	4,507,043	4,589,340	(82,297)
Contractual services	372,950	705,800	(332,850)
Commodities	398,593	510,700	(112,107)
Capital outlay	7,770	6,500	1,270
Transfers	268,700	202,700	66,000
Total sheriff jail	<u>5,555,056</u>	<u>6,015,040</u>	<u>(459,984)</u>
Sheriff reentry management:			
Personal services	142,895	137,509	5,386
Contractual services	(3,213)	20,190	(23,403)
Commodities	(323)	-	(323)
Transfers	18,000	-	18,000
Total sheriff reentry management	<u>157,359</u>	<u>157,699</u>	<u>(340)</u>
Sheriff underwater recovery:			
Contractual services	5,666	7,500	(1,834)
Capital outlay	10,174	7,000	3,174
Total sheriff underwater recovery	<u>15,840</u>	<u>14,500</u>	<u>1,340</u>
Sustainability management:			
Personal services	79,752	42,169	37,583
Contractual services	1,723	4,160	(2,437)
Commodities	150	300	(150)
Reimbursements	(27,647)	(18,652)	(8,995)
Agencies and projects	98,234	-	98,234
Total sustainability management	<u>152,212</u>	<u>27,977</u>	<u>124,235</u>
Treasurer:			
Personal services	212,730	212,062	668
Contractual services	18,233	27,750	(9,517)
Commodities	3,187	19,000	(15,813)
Capital outlay	-	750	(750)
Transfers	1,000	1,000	-
Total treasurer	<u>235,150</u>	<u>260,562</u>	<u>(25,412)</u>
Utility building maintenance:			
Contractual services	32,447	45,000	(12,553)
Total utility building maintenance	<u>32,447</u>	<u>45,000</u>	<u>(12,553)</u>
Utilities:			
Contractual services	805,333	903,718	(98,385)
Reimbursements	(32,278)	(33,576)	1,298
Transfers	75,000	-	75,000
Total utilities	<u>848,055</u>	<u>870,142</u>	<u>(22,087)</u>
Utility telephone:			
Contractual services	153,511	156,300	(2,789)
Capital outlay	-	3,000	(3,000)
Total utility telephone	<u>153,511</u>	<u>159,300</u>	<u>(5,789)</u>

Douglas County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Schedule 2-1

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<u>General Fund</u>			
Zoning:			
Personal services	216,576	293,082	(76,506)
Contractual services	19,119	21,750	(2,631)
Capital outlay	24,015	-	24,015
Total zoning	<u>259,710</u>	<u>314,832</u>	<u>(55,122)</u>
 Total expenditures	 <u>\$ 38,440,504</u>	 <u>\$ 38,931,630</u>	 <u>\$ (491,126)</u>
 Receipts over (under) expenditures	 (270,024)		
 Unencumbered cash, beginning	 2,397,814		
 Unencumbered cash, ending	 <u>\$ 2,127,790</u>		

Douglas County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Ambulance

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 2,954,621	\$ 2,954,621	\$ -
Delinquent tax	33,115	33,115	-
Motor vehicle tax	208,828	208,828	-
Charges for service	2,033,880	2,033,880	-
Total cash receipts	\$ 5,230,444	\$ 5,230,444	\$ -
Expenditures:			
Contractual services	\$ 4,352,654	\$ 4,349,117	\$ 3,537
Commodities	150,182	135,000	15,182
Capital outlay	34,646	65,000	(30,354)
Transfers	675,000	670,883	4,117
Miscellaneous	150	-	150
Total expenditures	\$ 5,212,632	\$ 5,220,000	\$ (7,368)
Receipts over (under) expenditures	17,812		
Unencumbered cash, beginning	9		
Unencumbered cash, ending	\$ 17,821		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Special Purpose 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
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Emergency Telephone Service

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
911 emergency telephone service tax	\$ 508,305	\$ 510,000	\$ (1,695)
Interest on idle funds	500	-	500
	\$ 508,805	\$ 510,000	\$ (1,195)
Expenditures:			
Contractual services	\$ 283,751	\$ 318,000	\$ (34,249)
Capital outlay	9,429	163,000	(153,571)
Transfers	-	139,000	(139,000)
	\$ 293,180	\$ 620,000	\$ (326,820)
Receipts over (under) expenditures	215,625		
Unencumbered cash, beginning	450,588		
Unencumbered cash, ending	\$ 666,213		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Special Purpose Fund - Employee Benefits

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 7,054,935	\$ 6,985,318	\$ 69,617
Delinquent tax	112,510	80,000	32,510
Motor vehicle tax	676,639	633,800	42,839
Miscellaneous	442,061	486,189	(44,128)
Transfers	460,625	460,625	-
	<u>\$ 8,746,770</u>	<u>\$ 8,645,932</u>	<u>\$ 100,838</u>
Expenditures:			
Personal services	\$ 8,589,293	\$ 8,849,065	\$ (259,772)
Transfers	252,857	252,857	-
	<u>\$ 8,842,150</u>	<u>\$ 9,101,922</u>	<u>\$ (259,772)</u>
Receipts over (under) expenditures	(95,380)		
Unencumbered cash, beginning	426,964		
Unencumbered cash, ending	<u>\$ 331,584</u>		

Douglas County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Motor Vehicle Operations

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Charges for service	\$ 714,166	\$ 737,000	\$ (22,834)
Total cash receipts	\$ 714,166	\$ 737,000	\$ (22,834)
Expenditures:			
Personal services	\$ 568,783	\$ 598,633	\$ (29,850)
Contractual services	26,795	42,200	(15,405)
Commodities	5,299	9,500	(4,201)
Capital outlay	-	136,436	(136,436)
Transfers	101,000	1,000	100,000
Total expenditures	\$ 701,877	\$ 787,769	\$ (85,892)
Receipts over (under) expenditures	12,289		
Unencumbered cash, beginning	57,957		
Unencumbered cash, ending	\$ 70,246		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Special Purpose Fund - Road & Bridge

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Ad valorem property tax	\$ 3,338,391	\$ 3,338,391	\$ -
Delinquent tax	48,970	48,970	-
Motor vehicle tax	283,047	283,047	-
Fees and permits	2,457	4,000	(1,543)
Charges for service	25,013	-	25,013
Intergovernmental	2,099,307	2,131,542	(32,235)
Miscellaneous	80	-	80
Transfers	44,721	-	44,721
	<u>\$ 5,841,986</u>	<u>\$ 5,805,950</u>	<u>\$ 36,036</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 2,269,836	\$ 2,300,000	\$ (30,164)
Contractual services	1,404,788	1,521,135	(116,347)
Commodities	1,012,889	1,250,000	(237,111)
Capital outlay	6,995	64,000	(57,005)
Transfers	1,064,865	1,064,865	-
	<u>\$ 5,759,373</u>	<u>\$ 6,200,000</u>	<u>\$ (440,627)</u>
Total expenditures			
Receipts over (under) expenditures	82,613		
Unencumbered cash, beginning	<u>557,877</u>		
Unencumbered cash, ending	<u>\$ 640,490</u>		

Douglas County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Special Alcohol

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Special alcohol tax	\$ 22,884	\$ 27,900	\$ (5,016)
Total cash receipts	<u>\$ 22,884</u>	<u>\$ 27,900</u>	<u>\$ (5,016)</u>
Expenditures:			
Agencies	\$ 18,541	\$ 27,900	\$ (9,359)
Total expenditures	<u>\$ 18,541</u>	<u>\$ 27,900</u>	<u>\$ (9,359)</u>
Receipts over (under) expenditures	4,343		
Unencumbered cash, beginning	<u>8,362</u>		
Unencumbered cash, ending	<u>\$ 12,705</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Special Purpose Fund - Special Building

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Ad valorem property tax	\$ 299,061	\$ 295,940	\$ 3,121
Delinquent tax	3,211	3,000	211
Motor vehicle tax	16,791	12,000	4,791
Miscellaneous	19,017	-	19,017
Total cash receipts	<u>\$ 338,080</u>	<u>\$ 310,940</u>	<u>\$ 27,140</u>
Expenditures:			
Contractual services	\$ 47,775	\$ 525,000	\$ (477,225)
Capital outlay	63,246	-	63,246
Total expenditures	<u>\$ 111,021</u>	<u>\$ 525,000</u>	<u>\$ (413,979)</u>
Receipts over (under) expenditures	227,059		
Unencumbered cash, beginning	<u>353,929</u>		
Unencumbered cash, ending	<u>\$ 580,988</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Special Purpose Fund - Special Liability

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 14	\$ -	\$ 14
Delinquent tax	1,247	400	847
Motor vehicle tax	9,835	10,800	(965)
Total cash receipts	\$ 11,096	\$ 11,200	\$ (104)
Expenditures:			
Contractual services	\$ 10,289	\$ 104,109	\$ (93,820)
Transfers	75,000	75,000	-
Miscellaneous	-	10,000	(10,000)
Total expenditures	\$ 85,289	\$ 189,109	\$ (103,820)
Receipts over (under) expenditures	(74,193)		
Unencumbered cash, beginning	207,114		
Unencumbered cash, ending	\$ 132,921		

Douglas County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Special Parks & Recreation

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Special alcohol tax	\$ 13,618	\$ 15,980	\$ (2,362)
Total cash receipts	\$ 13,618	\$ 15,980	\$ (2,362)
Expenditures:			
Recreation facilities	\$ 100,000	\$ 100,000	\$ -
Total expenditures	\$ 100,000	\$ 100,000	\$ -
Receipts over (under) expenditures	(86,382)		
Unencumbered cash, beginning	110,109		
Unencumbered cash, ending	\$ 23,727		

Douglas County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Youth Services-Juvenile Detention

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Ad valorem property tax	\$ 1,047,388	\$ 1,036,799	\$ 10,589
Delinquent tax	20,780	15,000	5,780
Motor vehicle tax	127,743	124,000	3,743
Intergovernmental	120,600	104,163	16,437
Interest on idle funds	999	2,400	(1,401)
Reimbursements	119,343	95,000	24,343
Transfers	1,792	-	1,792
	<u>\$ 1,438,645</u>	<u>\$ 1,377,362</u>	<u>\$ 61,283</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 1,374,544	\$ 1,462,813	\$ (88,269)
Contractual services	89,070	125,625	(36,555)
Commodities	76,216	86,925	(10,709)
Capital outlay	2,316	1,500	816
Debt payment	4,827	4,827	-
Miscellaneous	47	7,250	(7,203)
	<u>\$ 1,547,020</u>	<u>\$ 1,688,940</u>	<u>\$ (141,920)</u>
Total expenditures			
Receipts over (under) expenditures	(108,375)		
Unencumbered cash, beginning	<u>470,906</u>		
Unencumbered cash, ending	<u>\$ 362,531</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013

Non-budgeted Special Purpose Funds

	Ambulance Capital Reserve	Community Correction Plan	Donations	Equipment Reserve	Grants Programs	Prosecutor Training & Assistance	Register of Deeds Technology
Cash receipts:							
Charges for services	\$ -	\$ 4,540	\$ -	\$ -	\$ -	\$ 8,257	\$ 154,806
Licenses, permits, and fees	-	-	-	-	-	-	-
Intergovernmental	-	541,217	-	1,150,700	391,512	-	-
Miscellaneous	-	-	1,567	22,758	-	-	-
Interest income	466	-	77	11,199	-	-	263
Transfers	675,000	-	-	3,156,850	-	-	-
Total cash receipts	675,466	545,757	1,644	4,341,507	391,512	8,257	155,069
Expenditures:							
Personal services	-	527,973	-	-	234,967	-	-
Contractual services	-	(1,747)	125	846,206	126,808	7,716	28,273
Commodities	-	(3,934)	356	24,494	2,685	-	-
Capital outlay	70,080	3,536	-	3,077,168	5,211	-	5,066
Miscellaneous	-	-	-	486	3,322	-	-
Agencies and projects	-	-	-	325,870	-	-	-
Transfers	-	-	-	66,671	-	-	-
Total expenditures	70,080	525,828	481	4,340,895	372,993	7,716	33,339
Receipts over (under) expenditures	605,386	19,929	1,163	612	18,519	541	121,730
Unencumbered cash, beginning	470,120	2,316	81,733	10,690,216	205,674	31,578	202,418
Unencumbered cash, ending	<u>\$ 1,075,506</u>	<u>\$ 22,245</u>	<u>\$ 82,896</u>	<u>\$ 10,690,828</u>	<u>\$ 224,193</u>	<u>\$ 32,119</u>	<u>\$ 324,148</u>

(Continued)

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013

Non-budgeted Special Purpose Funds

	Sheriff Special Use	Spec Law Enforcement Trust	Special Highway Improvement	Youth Services Grants	Valley View	Total
Cash receipts:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,603
Licenses, permits, and fees	32,174	163,621	-	-	-	195,795
Intergovernmental	-	-	-	550,956	-	2,634,385
Miscellaneous	-	193,986	-	-	-	218,311
Interest income	-	2,152	-	-	126	14,283
Transfers	-	-	-	7,871	-	3,839,721
Total cash receipts	32,174	359,759	-	558,827	126	7,070,098
Expenditures:						
Personal services	-	-	-	374,295	-	1,137,235
Contractual services	5,158	45,220	10,458	188,138	-	1,256,355
Commodities	9,844	8,703	-	22,564	-	64,712
Capital outlay	-	67,728	-	50,901	-	3,279,690
Miscellaneous	-	182,863	-	-	-	186,671
Agencies and projects	-	-	-	-	-	325,870
Transfers	-	-	-	-	-	66,671
Total expenditures	15,002	304,514	10,458	635,898	-	6,317,204
Receipts over (under) expenditures	17,172	55,245	(10,458)	(77,071)	126	752,894
Unencumbered cash, beginning	47,934	382,896	483,272	574,452	109,226	13,281,835
Unencumbered cash, ending	<u>\$ 65,106</u>	<u>\$ 438,141</u>	<u>\$ 472,814</u>	<u>\$ 497,381</u>	<u>\$ 109,352</u>	<u>\$ 14,034,729</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013

Capital Project Funds

	Capital Improvement Plan	Trafficway Construction	Juvenile Detention Center Construction	CIP Sales Tax	Total
Receipts and other sources:					
Lease proceeds	\$ 31,200	\$ -	\$ -	\$ -	\$ 31,200
Debt issuance	14,502,439	-	-	-	14,502,439
Interest on idle funds	18,615	-	-	1,739	20,354
Miscellaneous	480,527	-	-	-	480,527
Sale of property	324,400	-	-	-	324,400
Transfers	4,134,070	-	-	467,887	4,601,957
Total receipts and other sources	<u>19,491,251</u>	<u>-</u>	<u>-</u>	<u>469,626</u>	<u>19,960,877</u>
Expenditures:					
Contractual services	3,033,860	-	-	-	3,033,860
Transfers	-	44,721	1,792	-	46,513
Miscellaneous	421,965	-	-	-	421,965
Capital outlay	3,775,002	-	-	-	3,775,002
Total expenditures	<u>7,230,827</u>	<u>44,721</u>	<u>1,792</u>	<u>-</u>	<u>7,277,340</u>
Receipts and other sources over (under) expenditures	12,260,424	(44,721)	(1,792)	469,626	12,683,537
Unencumbered cash, beginning	16,179,032	44,721	1,792	1,507,277	17,732,822
Unencumbered cash, ending	<u>\$ 28,439,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,976,903</u>	<u>\$ 30,416,359</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Debt Service Fund - Bond and Interest Fund

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Cash receipts:			
Taxes	\$ 157	\$ 500	\$ (343)
Special assessments	429,382	420,000	9,382
Interest	-	220	(220)
Debt issuance	88,000	-	88,000
	<u>\$ 517,539</u>	<u>\$ 420,720</u>	<u>\$ 96,819</u>
Total cash receipts			
Expenditures:			
Principal	\$ 317,000	\$ 322,000	\$ (5,000)
Interest	124,362	120,673	3,689
Miscellaneous	38,800	30,000	8,800
Future payments	-	351,283	(351,283)
Subtotal subject to budget	<u>480,162</u>	<u>823,956</u>	<u>(343,794)</u>
Refunded debt *	88,000	-	88,000
	<u>\$ 568,162</u>	<u>\$ 823,956</u>	<u>\$ (255,794)</u>
Total expenditures			
Receipts over (under) expenditures	(50,623)		
Unencumbered cash, beginning	<u>376,833</u>		
Unencumbered cash, ending	<u>\$ 326,210</u>		

* Not subjected to the County's certified budget

Debt Service Fund - Local County Sales Tax

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Cash receipts:			
Transfer	\$ 1,986,728	\$ 1,986,728	\$ -
Miscellaneous	30	-	30
	<u>\$ 1,986,758</u>	<u>\$ 1,986,728</u>	<u>\$ 30</u>
Total cash receipts			
Expenditures:			
Principal	\$ 2,240,000	\$ 2,240,000	\$ -
Interest	342,920	342,920	-
Future payments	-	2,674,226	(2,674,226)
	<u>\$ 2,582,920</u>	<u>\$ 5,257,146</u>	<u>\$ (2,674,226)</u>
Total expenditures			
Receipts over (under) expenditures	(596,162)		
Unencumbered cash, beginning	<u>3,315,161</u>		
Unencumbered cash, ending	<u>\$ 2,718,999</u>		

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013

Internal Service Fund - Employee Benefits Trust

	Actual
Cash Receipts:	
Charges for services	\$ 4,256,224
Interest earnings	2,635
Miscellaneous	344,551
Total cash receipts	4,603,410
Expenditures:	
Claims paid	6,244,886
Contractual services	574,991
Total expenditures	6,819,877
Receipts over expenditures	(2,216,467)
Unencumbered cash, beginning	6,552,605
Unencumbered cash, ending	\$ 4,336,138

Internal Service Fund - Risk Management

	Actual
Cash Receipts:	
Interest earnings	\$ 231
Transfers	327,857
Total cash receipts	328,088
Expenditures:	
Personal services	78,470
Contractual services	43,219
Total expenditures	121,689
Receipts over expenditures	206,399
Unencumbered cash, beginning	(2,705)
Unencumbered cash, ending	\$ 203,694

Douglas County, Kansas
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2013

Agency Funds

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Tax Accounts	\$ 69,835,241	\$ 113,726,567	\$ 111,948,694	\$ 71,613,114
Motor Vehicle Accounts	2,513,065	64,133	-	2,577,198
Total Distributable Funds	<u>72,348,306</u>	<u>113,790,700</u>	<u>111,948,694</u>	<u>74,190,312</u>
Other Agency Funds:				
Sheriff Seized Property	48,536	(25,568)	22,968	-
Sheriff Inmate Funds	13,760	189,458	192,666	10,552
Sheriff Reward Fund	12,020	6	-	12,026
Sheriff Bond Fund	7,681	901,762	902,432	7,011
District Attorney Funds	135,832	207,137	190,165	152,804
Employee Contribution	47,308	205,023	217,105	35,226
Kansas Commission Fees	35	(35)	-	-
Register of Deeds Holding	585	(131)	-	454
Payroll Holding	75	-	75	-
Employee Activities	4,155	4,732	4,315	4,572
Total Other Agency Funds	<u>269,987</u>	<u>1,482,384</u>	<u>1,529,726</u>	<u>222,645</u>
Total Agency Funds	<u>\$ 72,618,293</u>	<u>\$ 115,273,084</u>	<u>\$ 113,478,420</u>	<u>\$ 74,412,957</u>

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013

Related Municipal Entity - Douglas County Extension Council

	<u>Actual</u>
Cash receipts:	
County appropriation	\$ 455,400
Charges for services	171,551
Miscellaneous	1,545
	<hr/>
Total cash receipts	628,496
	<hr/>
Expenditures:	
Personnel services	428,885
Contractual services	116,743
Commodities	64,333
Capital outlay	24,316
	<hr/>
Total expenditures	634,277
	<hr/>
Receipts over expenditures	(5,781)
Unencumbered cash, beginning	587,871
	<hr/>
Unencumbered cash, ending	\$ 582,090
	<hr/> <hr/>

Related Municipal Entity - Lawrence/Douglas Co Health Dept.

	<u>Actual</u>
Cash receipts:	
City/County appropriation	\$ 1,629,341
Grants	1,198,017
Fines, fees and permits	42,745
Charges for services	384,141
Interest	9,284
Miscellaneous	94,838
	<hr/>
Total cash receipts	3,358,366
	<hr/>
Expenditures:	
Personnel services	2,776,314
Contractual services	227,085
Commodities	340,158
Capital outlay	58,728
Miscellaneous	66,825
	<hr/>
Total expenditures	3,469,110
	<hr/>
Receipts over expenditures	(110,744)
Unencumbered cash, beginning	2,205,345
	<hr/>
Unencumbered cash, ending	\$ 2,094,601
	<hr/> <hr/>

Douglas County, Kansas
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013

Related Municipal Entity - Douglas County Free Fair

	<u>Actual</u>
Cash receipts:	
County appropriation	\$ 10,000
Charges for services	279,137
Interest	36
	<hr/>
Total cash receipts	289,173
	<hr/>
Expenditures:	
Personnel services	31,483
Contractual services	38,338
Commodities	204,833
Capital outlay	17,063
	<hr/>
Total expenditures	291,717
	<hr/>
Receipts over expenditures	(2,544)
Unencumbered cash, beginning	<hr/> 54,663
Unencumbered cash, ending	<hr/> <hr/> \$ 52,119

REGULATORY - REQUIRED
SUPPLEMENTARY INFORMATION

DOUGLAS COUNTY, KANSAS

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

December 31, 2013

<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>
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%
01/01/2014	--	64,921,890	64,921,890	0.0%	29,620,236	219.2%



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 : July 14, 2104

Re : Regular Agenda item to approve 911 Fee Fund Expenses for Hardened Vehicle Cellular Modems.

In the past, local public safety agencies have relied on consumer-grade USB cellular modems to provide internet connectivity to their car's Mobile Data Computers. This communication is mission-critical, as it allows the establishment of a secure tunnel to computing resources located at the Law Enforcement Center. Without this link, emergency communications between the ECC and first responders becomes severely hampered, limiting the information available to units in the field. In addition, to the existing technologies the officers and firefighters rely on, technology will only play a larger role in policing, making this connectivity even more critical.

The Lawrence Police Department has made a formal request to utilize 911 Fee Funds for the upgrade to a more stable cellular connectivity solution.

After discussion at the July 8, 2014 911 Advisory Board meeting the Board approved the request by the Lawrence Police Department and extended the opportunity to all Douglas County public safety agencies. The Board by unanimous vote approved 911 Fee Funds to be used for a one-time, initial purchase and installation of a hardened cellular modem solution not to exceed \$750.00 per vehicle. This is a one-time authorization and funds may not be used to pay monthly or annual service fees or be allocated/used for future replacement of devices.

The expected initial cost to outfit all fleet vehicles (approx. 150 countywide) would be approx. \$115,000. This total amount accounts for ALL public safety agencies (DGCO Sheriff, Cities of Lawrence, Baldwin, Eudora, University of Kansas and all county and township fire departments and/or districts). It is not anticipated that all will need the upgrade or exercise this funding option. There are adequate reserve funds available for this expense.

Action Required: Regular Agenda authorization for Emergency Communications Director to utilize 911 Fee Funds and approve DGCO public safety agencies to upgrade cellular modems one-time for an amount not to exceed \$750/vehicle or \$115,000 in total.

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
Wakarusa Township Fire Dept.

Memorandum

City of Lawrence

Police Department

To: Tarik Khatib, Chief of Police
From: Ben Brassart, Network Administrator
Cc: Adam Heffley, Police Captain
Bill Cory, Police Captain
Kipp Connell, Network Manager
Date: June 2, 2014
Re: Hardened Vehicle Cellular Modems

BACKGROUND

In the past, the Lawrence Police Department Patrol fleet has relied on consumer-grade USB cellular modems to provide internet connectivity to the car's Mobile Data Terminal. This communication line is mission-critical, as it allows the establishment of a secure tunnel to computing resources located at the Law Enforcement Center. Without this link, emergency communications between the Emergency Communication Center and first responders becomes severely hampered, limiting the information available to units in the field. In addition to the existing technologies our officers rely on, technology will only play a larger role in policing, making this connectivity even more critical.

DISCUSSION

In pursuit of replacing the consumer-grade equipment currently in service, I have taken time to research and evaluate several different models of environmentally hardened cellular modems designed to be deployed in a vehicle fleet. These include: Sierra Wireless GX440, InMotion oMG 2000, and CradlePoint COR-IBR600.

I was able to eliminate the InMotion product based on price alone. At roughly \$2,000 per device, the price sat highly above other options. Coupled with that, the required suite of management and monitoring software drove the implementation cost up even more. After careful consideration, I came to the conclusion that the differences between it and the other two products weren't drastic enough to warrant serious consideration for our application.

Looking at the other two devices, I put them both in service in one of LPD's patrol vehicles for approximately two weeks. Of the two devices, the CradlePoint device was the only one we had any reported problems with, and those issues were a result of the temporary nature of our testing installation. Aside from that, both devices performed exceptionally, and suffered no reported loss of service or connectivity like we see with the equipment currently in use.

After testing and evaluation, I eliminated the Sierra Wireless device based on price, as the performance between it and the CradlePoint device didn't differ enough to warrant a higher price. Therefore, my proposed solution is to implement the CradlePoint mobile cellular router fleet-wide. After obtaining quotes from vendors, the best available price for each CradlePoint router, with all necessary accessories, is \$438.99 from Digital Highway Wireless Solutions.

In addition to the mobile router, I also used two externally-mounted antennas to test the devices and provide signal diversity. During the testing phase these were simply magnet-mounted antennas on the roof of the car. For fleet-wide installation however, we would need to implement a more permanent solution.

After consulting documentation and talking with vendors, the AntennaPlus MultiMax antenna is the best option. This is a GPS/Cellular/WiFi antenna all-in-one unit that costs \$167.00 per device from Digital Highway Wireless Solutions.

The CradlePoint device also includes a web-based management platform, simplifying device configuration and management. This service requires an additional license at \$32.00 per device per year. Additional installation materials are also required, totaling \$14.49 per device.

FUNDING SOURCES

Funding for this project could be obtained from the Douglas County 911 board, since reliable data communication is such an important requirement for officers to work safely and effectively with other emergency personnel.

RECOMMENDATION

It is my recommendation that the Douglas County 911 board approve funding for purchase of CradlePoint IBR600 hardened modems, AntennaPlus MultiMax antennas, and all necessary licenses/accessories/installation material from Digital Highway Wireless Solutions for a total of ~~\$652.18~~ per vehicle.

747.14

Proposed Mobile Connectivity Equipment

7/8/2014

Current Device



Pantech UML 290

- Consumer-grade device
- No External Antenna
- Not designed for dust/vibration/heat
- Entirely Plastic
- Installed with Velcro on inside of rear window.
- Free with new line of service

Proposed Device



CradlePoint IBR-600LE-PWD

- Certified to same dust/vibration/heat standards as MDC or Toughbook
- External Antennas (main and backup)
- Aluminum body
- Professionally installed
- Designed for use in vehicles
- Wi-Fi Capable (for future use)
- Centralized Management (optional)

Cost Breakdown

Item	Cost (Per Vehicle)
Cradlepoint Modem	\$438.99
Power Cable	\$12.15
Antennas	\$167.00
Installation (TFM)	\$125.00
TOTAL	\$743.14

FREQUENTLY ASKED QUESTIONS ABOUT ALLOWABLE USES OF 911 FEES
Updated May 2014

Statute governing the use of 911 fees received by PSAPs from the LCPA:

SB 50, Section 14(a): The proceeds of the 911 fees imposed pursuant to this act, and any interest earned on revenue derived from such fee, shall be used only for necessary and reasonable costs incurred or to be incurred by PSAPs for: (1) Implementation of 911 services; (2) purchase of 911 equipment and upgrades; (3) maintenance and license fees for 911 equipment; (4) training of personnel; (5) monthly recurring charges billed by service suppliers; (6) installation, service establishment and nonrecurring start-up charges billed by the service supplier; (7) charges for capital improvements and equipment or other physical enhancements to the 911 system; (8) A consultant assisting in the development of a new TIC Plan and COOP Plan for the 911 center and the delivery of emergency call services in the event of a disaster.; or (9) the original acquisition and installation of road signs designed to aid in the delivery of emergency service. Such costs shall not include expenditures to lease, construct, expand, acquire, remodel, renovate, repair, furnish or make improvements to buildings or similar facilities. Such costs shall also not include expenditures to purchase subscriber radio equipment.

NOTE: The allowed uses for GRANT funds are different. Use this statute only for the 911 fees you receive directly from the LCPA.

Q.1 Can you list examples of purchases allowed by the statute?

- A.** Allowed uses include: equipment, software, GIS technical support and data, technical support services, software and hardware maintenance, training, and telecommunications services that are directly related to a PSAP receiving, processing and transmitting a 911 call. Dispatch console equipment designed specifically for use in a PSAP for 911 and radio operations should be acceptable as are logging recorders, emergency generators, uninterruptible power supply systems, computer-aided dispatch systems, and radio base stations used by a PSAP to support its operations. Also, fiber optic connectivity used to connect the PSAP to the radio transmitters and/or to radio antennas; microwave equipment that connects a PSAP to radio base stations; public safety radio base stations, combiners, Tower Top Pre-amp, radio trunking system, generators, antennas, coaxial cable if it is used to connect microwave or radio base stations to antennas, frequency licensing, installation of any hardware described above, electrical upgrade if it is directly related to the installation of the radio and microwave equipment to be installed at the tower site. **911 funds may be used for mobile**

computers used by law enforcement, fire and EMS personnel since that equipment is receiving the 911 call, but should not be used for RMS or records and corrections systems because those are not directly involved in processing 911 calls. 911 funds may be used for Computer Aided Dispatch systems and maintenance. Anti-virus software used on 911 equipment may be purchased with 911 funds. Bi-directional amplifiers may also be purchased. 911 funds may be used to cover software and hardware upgrades and maintenance costs for EMD systems and for training of 911 dispatchers on the EMD system. 911 funds may be used to transfer and move 911 equipment and set up operations in a new location. 911 funds may be used for to purchase a fax machine that is used to send reports or 911 calls. A radio frequency study would be allowable as long as it is limited to developing the technical specifications and requirements to implement appropriate public safety radio communications coverage in a jurisdiction and shows a direct relationship with providing 911 services. Mobility management software for MDT connectivity to the PSAP is allowed.

In general, the use of 911 funds must have a direct relationship to the performance of 911 and emergency communications functions performed by PSAP personnel who receive, process and transmit 911 calls to emergency responders.

Q.2 Can 911 fees be used to build radio towers?

A. The 911 Coordinating Council is currently collecting information on, and studying, the topic of using 911 fees for tower construction; therefore, the Council offers no recommendations on the use of monies for towers. The Council defers to local counsel (city attorney, county attorney) for a legal opinion on whether the new 911 laws allow such a use. The Council's review of radio towers includes studying housing, fencing and civil work done in conjunction with a radio tower.

911 fees may be used to lease space on a tower. Electronics used in the tower or to connect the tower to the PSAP is also an allowed use. Fiber optics running from a structure to the radio transmitters and/or to radio antennas is also acceptable.

Q.3 I know that 911 fees cannot be used for subscriber radios. What about pagers?

A. No, pagers are not an allowed use. Pagers are similar to radios so they should not be purchased using 911 fees.

Q.4. What about the costs of sending 911 call information to pagers and mobile radios?

A. A messaging service that transmits the message to a pager, mobile computer or radio is an allowed expense.

Q.5 Can I pay for maintenance of my subscriber radios with 911 fees, such as purchasing batteries?

A. The statute notes only “purchases” of subscriber radios as the prohibited activity; however, the 911 Coordinating Council recommends that no 911 fees be used to purchase or *maintain* subscriber radios, as the legislative intent was to prohibit using 911 fees for subscriber radio equipment.

Q.6. The statute says you cannot use 911 fees to lease, construct, acquire, remodel, renovate, repair, furnish or make improvements to buildings or similar facilities. What all is covered by this prohibition?

A1. Building a new PSAP building would NOT be allowed.

A2. Carpet installation or repairs would NOT be allowed.

Q.7. Are consoles considered furnishing and therefore not allowed?

A. No, consoles designed for 911 dispatch are considered equipment and are allowed. But treadmills that attach to consoles are not considered an appropriate use of 911 fees.

Q.8. Does a record-keeping system, which integrates with the CAD system but does not automatically records KCJIS or NCIC information and is not part of a dispatch card without input by the communication officers, qualify for 911 funds?

A. Unless the system aids in 911 dispatch and is being used for 911 emergency services, it should not be funded by 911 fees.

Q.9. Can 911 fees be used for trunk lines?

A. Yes, covering the cost of 911 trunk lines is allowed under the new 911 law. Noteworthy, trunk lines also qualified for funding under the old 911 law (prior to 2012).

Q.10. Can 911 fees be used for mass notification systems or storm sirens?

A. No. Neither a mass notification system nor a storm siren is used to process an incoming 911 call. 911 fees are limited to processing 911 calls.

Q. 11. Can I use 911 monies for uses that were allowed when the money was collected?

A. Yes, so long as the money was properly segregated or recorded to show that the money was collected before the change in law. For example, the law prohibiting the purchase of radios was enacted May 27, 2010. Therefore, if you segregated or otherwise recorded what fees you collected before May 27, 2010, you may use those monies to purchase radios. After May 27, 2010 and until January 1, 2012, the monies collected during that period of time may be used for the purposes outlined in the law during that time period. After January 1, 2012, the monies received by PSAPs may be used only for the purposes allowed under the new law, SB 50.