

# Ellis County Kansas Public Building Commission

Regular Agenda

Monday, August 1, 2016 5:00 PM

Ellis County Administrative Center- Commission Room

## Order of Business

- I. Opening
  - A. Call to Order
  - B. Secretary Calls the Roll
  - C. Agenda
    - Consideration of Changes
- II. Approval of Prior Minutes  
July 18, 2016
- III. Building Progress
- IV. PBC Audit for 2015 Enclosure
- V. Set Dates and Times for Future Meetings Enclosure
- VI. Executive Session(s)
- VII. Adjournment

**ELLIS COUNTY, KANSAS  
PUBLIC BUILDING COMMISSION**

Financial Statement With Independent Auditors' Report

For the Year Ended December 31, 2015

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
Financial Statement With Independent Auditors' Report  
For the Year Ended December 31, 2015

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Individually presented by fund

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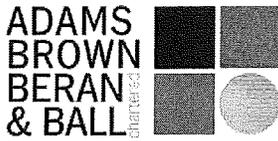
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Hays, Kansas 67601-4465

Certified  
Public  
Accountants

## INDEPENDENT AUDITORS' REPORT

To the Commission  
**Ellis County, Kansas Public Building Commission**  
Hays, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Ellis County, Kansas Public Building Commission**, a related municipal entity of Ellis County, Kansas, as of and for the year ended December 31, 2015 and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditors' 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 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 from material misstatement.

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

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

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

As described in Note 1, the financial statement is prepared by **Ellis County, Kansas Public Building Commission** 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 1 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 matters 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 **Ellis County, Kansas Public Building Commission** as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

#### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Ellis County, Kansas Public Building Commission** as of December 31, 2015, 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 1.

#### **Other Matters**

##### Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The individual fund schedules of regulatory basis receipts and expenditures (Schedule 1 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, are 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 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures (Schedule 1 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated August 01, 2016. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 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 2014 basic financial statement itself, and other additional procedures in accordance with the auditing

**Ellis County, Kansas Public Building Commission**  
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standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Adams, Brown, Beran & Ball, Chartered*

**ADAMS, BROWN, BERAN & BALL, CHTD.**  
Certified Public Accountants

August 01, 2016

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis

For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 11,435	-	14,755	4,059	22,131	-	22,131
<b>Bond and Interest Funds</b>							
Debt Service Fund Series 2013-A	-	-	114,550	114,550	-	-	-
Debt Service Fund Series 2013-B	-	-	79,663	79,663	-	-	-
Debt Service Fund Series 2013-C	-	-	2,790,854	2,790,854	-	-	-
<b>Capital Project Funds</b>							
Project A - Administrative Building Fund	165,003	21,161	80,694	1,126	265,732	-	265,732
Project B - EMS/Rural Fire Fund	64,808	-	118,153	182,961	-	1,752	1,752
Project C - Courthouse/LEC Fund	1,035,735	-	69,069	1,237,069	(132,265)	1,579,772	1,447,507
<b>Total Reporting Entity</b>	\$ 1,276,981	21,161	3,267,738	4,410,282	155,598	1,581,524	1,737,122
			<b>Composition of Cash</b>				
					Checking Account	\$	237,065
					Kansas Municipal Investment Pool		57
					Certificates of Deposit		1,500,000
					<b>Total Reporting Entity</b>	\$	<b>1,737,122</b>

The notes to the financial statement are an integral part of this statement.

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
Notes to Financial Statement  
December 31, 2015

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Ellis County, Kansas Public Building Commission** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

**Use of Estimates**

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from these estimates.

**Financial Reporting Entity**

The Commission is a municipal corporation of the State of Kansas established under the authority of K.S.A. 12-1757 *et seq.* and Charter Resolution No. 98-4 of Ellis County. The Commission has been organized by the governing body of Ellis County, Kansas for the purposes of acquiring a site or sites for and constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character and is governed by a three member committee. The accompanying financial statement includes all funds which are controlled by or are dependent on the Commission. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

The Commission is a related municipal entity of Ellis County, Kansas. The members are appointed by the Ellis County Commissioners. The Commission has the power and authority to issue revenue bonds to provide funds for the purpose of paying all or a portion of the costs of the project.

**Basis of Presentation – Fund Accounting**

The accounts of the Commission are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the Commission for the year ended December 31, 2015.

**Regulatory Basis Fund Types**

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

**Basis of Accounting**

The 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

## ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION

Notes to Financial Statement

December 31, 2015

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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 Commission 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 Commission to use the regulatory basis of accounting.

### **Departure From Accounting Principles Generally Accepted in the United States of America**

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

### **Restricted Assets**

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts.

### **Reimbursements**

The Commission records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

### **Sales Taxes**

Ellis County residents voted in May of 2013 to impose a countywide retailers' sales tax of one-half percent for the purpose of financing the costs to acquire, construct, remodel and equip improvements to the County Courthouse and Law Enforcement Center and a new EMS/Rural Fire Building. Collections for this sales tax began October 1, 2013 and will expire 5 years from the date of commencement, or when payment of all costs is complete.

Elected officials in each city in Ellis County had to determine how they would treat the additional sales tax they would collect. The cities of Victoria, Ellis, and Schoenchen elected to keep the additional sales tax collected instead of remitting it to the County. The City of Hays chose to transfer its sales tax to the County. The sales tax remitted to Ellis County will be allocated to cover the lease arrangement with the Commission. The Commission will use these lease payments to retire Series 2013-B and Series 2013-C bonds.

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
Notes to Financial Statement  
December 31, 2015

**NOTE 2 – BUDGETARY INFORMATION**

The Public Building Commission is not subject to the legal annual operating budget requirements.

**NOTE 3 – DEPOSITS AND INVESTMENTS**

Ellis County, Kansas Public Building Commission follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the Commission. The statute requires banks eligible to hold the Commission's funds have a main or branch bank in the county in which the Commission is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Commission has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Commission's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Commission has no investment policy that would further limit its investment choices. The rating of the Commission's investments is noted below.

As of December 31, 2015, the Commission had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating S&P AAAf/S1+
Kansas Municipal Investment Pool	\$ 57	57	

**Concentration of Credit Risk**

State statutes place no limit on the amount the Commission may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The Commission's allocation of investments as of December 31, 2015, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. State statutes require the Commission's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Commission does not use "peak periods". All deposits were legally secured at December 31, 2015.

At December 31, 2015, the Commission's carrying amount of deposits was \$1,737,065 and the bank balance was \$1,737,065. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$1,237,065 was collateralized with securities held by the pledging financial institutions' agents in the Commission's name.

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
Notes to Financial Statement  
December 31, 2015

**Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2015, the Commission had invested \$57 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 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

**NOTE 4 – INTERFUND TRANSFERS**

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Ellis County, Kansas Public Building Commission's** interfund transfers and regulatory authority for the year ended December 31, 2015 were as follows:

From	To	Regulatory Authority	Amount
Project B – EMS/Rural Fire Fund	Project C – Courthouse/LEC Fund	Commission Approved	\$ 69,069
Project C – Courthouse/LEC Fund	Project B – EMS Rural Fire Fund	Commission Approved	118,153

**NOTE 5 – CAPITAL PROJECTS**

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Expenditures To Date
Project A – Administrative Building	\$ 807,896	\$ 807,896
Project B – EMS/Rural Fire	3,849,811	3,849,811
Project C – Courthouse/LEC	8,804,218	8,804,218

**NOTE 6 – LITIGATION**

**Ellis County, Kansas Public Building Commission** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the Commission.

**NOTE 7 – LEASE RECEIVABLE**

**Ellis County, Kansas Public Building Commission** entered into the following lease agreement with Ellis County, Kansas:

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
Notes to Financial Statement  
December 31, 2015

**Administrative Offices 2013 Agreement (Series 2013-A)**

The County is obligated to make payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease. The County covenants and agrees that it will, during the term of the lease obligation, keep and maintain the project and all parts thereof in good condition and repair, including but not limited to, the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire. Total payments receivable are scheduled below.

<u>Years Ending December 31</u>	<u>Total</u>
2016	\$ 122,750
2017	120,750
2018	113,750
2019	115,900
2020	117,900
2021-2023	<u>344,650</u>
<b>Total</b>	<b><u>\$ 935,700</u></b>

**EMS/Rural Fire Offices 2013 Agreement (Series 2013-B)**

The County is obligated to make payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease. The County covenants and agrees that it will, during the term of the lease obligation, keep and maintain the project and all parts thereof in good condition and repair, including but not limited to, the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire. Total payments receivable are scheduled below.

<u>Years Ending December 31</u>	<u>Total</u>
2016	\$ 79,663
2017	514,663
2018	<u>2,864,875</u>
<b>Total</b>	<b><u>\$ 3,459,201</u></b>

**Courthouse/LEC Offices 2013 Agreement (Series 2013-C)**

The County is obligated to make payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease. The County covenants and agrees that it will, during the term of the lease obligation, keep and maintain the project and all parts thereof in good condition and repair, including but not limited to, the furnishing of all parts, mechanisms and devices required to keep the

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
Notes to Financial Statement  
December 31, 2015

machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire. Total payments receivable are scheduled below.

<u>Years Ending December 31</u>	<u>Total</u>
2016	\$ 2,786,052
2017	<u>2,355,605</u>
<b>Total</b>	<u>\$ 5,141,657</u>

**NOTE 8 – LONG-TERM DEBT**

**Ellis County, Kansas Public Building Commission** has the following type of long-term debt.

**Revenue Bonds**

The Commission has issued Revenue Bonds, Series 2013-A, dated July 1, 2013, with an original issue amount of \$990,000. The bonds have varying maturities with semiannual payments. Interest rates range from 2.00% to 3.00% depending on the maturity date.

The Commission has issued Revenue Bonds, Series 2013-B, dated July 1, 2013, with an original issue amount of \$3,230,000. The bonds have varying maturities with semiannual payments. Interest rates range from 2.25% to 2.50% depending on the maturity date.

The Commission has issued Revenue Bonds, Series 2013-C, dated July 1, 2013, with an original issue amount of \$9,405,000. The bonds have varying maturities with semiannual payments. Interest rates range from 0.70% to 1.75% depending on the maturity date.

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**

Notes to Financial Statement

December 31, 2015

Changes in long-term liabilities for the Commission for the year ended December 31, 2015, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>Revenue Bonds</b>									
Series 2013-A	2.00 - 3.00%	7/1/2013	\$ 990,000	9/1/2023	\$ 915,000	-	90,000	825,000	24,550
Series 2013-B	2.25 - 2.50%	7/1/2013	3,230,000	9/1/2018	3,230,000	-	-	3,230,000	79,663
Series 2013-C	0.70 - 1.75%	7/1/2013	9,405,000	9/1/2017	7,715,000	-	2,690,000	5,025,000	100,854
<b>Total Contractual Indebtedness</b>			<b>\$ 11,860,000</b>		<b>\$ 11,860,000</b>	<b>-</b>	<b>2,780,000</b>	<b>9,080,000</b>	<b>205,067</b>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	YEAR					Total
	2016	2017	2018	2019	2020	
<b>Principal</b>						
Series 2013-A	\$ 100,000	100,000	95,000	100,000	105,000	325,000
Series 2013-B	-	435,000	2,795,000	-	-	3,230,000
Series 2013-C	2,710,000	2,315,000	-	-	-	5,025,000
<b>Total Principal</b>	<b>2,810,000</b>	<b>2,850,000</b>	<b>2,890,000</b>	<b>100,000</b>	<b>105,000</b>	<b>9,080,000</b>
<b>Interest</b>						
Series 2013-A	22,750	20,750	18,750	15,900	12,900	110,700
Series 2013-B	79,663	79,663	79,663	69,875	-	308,864
Series 2013-C	100,854	76,052	40,605	-	-	217,511
<b>Total Interest</b>	<b>203,267</b>	<b>176,465</b>	<b>139,018</b>	<b>85,775</b>	<b>12,900</b>	<b>637,075</b>
<b>Total Principal and Interest \$</b>	<b>3,013,267</b>	<b>3,026,465</b>	<b>3,029,018</b>	<b>185,775</b>	<b>117,900</b>	<b>9,717,075</b>

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**

Regulatory-Required Supplementary Information

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
**General Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2015  
(With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Start Up Proceeds	\$ 3,750	-
Interest Income	11,356	<b>14,755</b>
<b>Total Receipts</b>	<u>15,106</u>	<u><b>14,755</b></u>
<b>Expenditures</b>		
Commodities	-	59
Contractual	4,020	<b>4,000</b>
<b>Total Expenditures</b>	<u>4,020</u>	<u><b>4,059</b></u>
<b>Receipts Over (Under) Expenditures</b>	11,086	<b>10,696</b>
<b>Unencumbered Cash - Beginning</b>	<u>349</u>	<u><b>11,435</b></u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 11,435</u>	<u><u><b>22,131</b></u></u>

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
**Debt Service Fund Series 2013-A**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Lease Payment	\$ 105,392	<b>114,550</b>
<b>Expenditures</b>		
Principal	75,000	<b>90,000</b>
Interest	30,392	<b>24,550</b>
<b>Total Expenditures</b>	<b>105,392</b>	<b>114,550</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
**Debt Service Fund Series 2013-B**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Lease Payment	\$ 92,940	79,663
<b>Expenditures</b>		
Interest	92,940	79,663
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
**Debt Service Fund Series 2013-C**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Lease Payment	\$ 1,821,465	2,790,854
<b>Expenditures</b>		
Principal	1,690,000	2,690,000
Interest	131,465	100,854
<b>Total Expenditures</b>	1,821,465	2,790,854
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
**Project A - Administrative Building Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Miscellaneous	\$ -	80,694
<b>Expenditures</b>		
Commodities	1,749	-
Contractual Services	27,452	1,126
Capital Outlay	744,433	-
<b>Total Expenditures</b>	<u>773,634</u>	<u>1,126</u>
<b>Receipts Over (Under) Expenditures</b>	(773,634)	79,568
<b>Unencumbered Cash - Beginning</b>	938,637	165,003
<b>Prior Year Cancelled Encumbrances</b>	<u>-</u>	<u>21,161</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 165,003</u>	<u>265,732</u>

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
**Project B - EMS/Rural Fire Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 519,990	118,153
<b>Expenditures</b>		
Contractual Services	71,308	47,981
Capital Outlay	3,521,000	63,676
Commodities	-	2,235
Transfers Out	-	69,069
<b>Total Expenditures</b>	3,592,308	182,961
<b>Receipts Over (Under) Expenditures</b>	(3,072,318)	(64,808)
<b>Unencumbered Cash - Beginning</b>	3,137,126	64,808
<b>Unencumbered Cash - Ending</b>	\$ 64,808	-

**ELLIS COUNTY, KANSAS PUBLIC BUILDING COMMISSION**  
**Project C - Courthouse/LEC Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Rent	\$ 6,111	-
Transfers In	-	<b>69,069</b>
<b>Total Receipts</b>	<b>6,111</b>	<b>69,069</b>
<b>Expenditures</b>		
Contractual Services	395,753	<b>116,167</b>
Capital Outlay	7,169,000	<b>1,002,749</b>
Transfers Out	519,990	<b>118,153</b>
<b>Total Expenditures</b>	<b>8,084,743</b>	<b>1,237,069</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(8,078,632)</b>	<b>(1,168,000)</b>
<b>Unencumbered Cash - Beginning</b>	<b>9,114,367</b>	<b>1,035,735</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 1,035,735</b>	<b>(132,265)</b>

**PUBLIC BUILDING COMMISSION**  
**AGENDA ITEM COVER SHEET**  
**PBC AGENDA DATE: 8-1-16**

**TOPIC:**

Set Dates and Times for Future Meetings

**ACTION REQUESTED:**

Set PBC meetings for the second Monday of each month at 5:00 p.m.

**DISCUSSION:**

The Ellis County Kansas Public Building Commission (PBC) has been meeting the first three Mondays of each month at 5:00 p.m., immediately preceding County Commission meetings. Because of the completion of the major projects for the Emergency Services Building and Courthouse/Law Enforcement Center, it is no longer necessary for the PBC to meet so frequently. Accounts payable have been processed on the second Monday each month. Staff recommends that the PBC continue to meet on the second Monday each month – to process any remaining bills and to begin discussions about improvements to the property at 601 Main Street in Hays – but cease meeting on the first and third Mondays.

**FINANCIAL IMPACT:**

There is no financial impact to the recommended action.

**PRESENTED BY:**

Phillip Smith-Hanes, County Administrator

**REVIEWED BY COUNTY ADMINISTRATOR:**

Yes  No  N/A

**REVIEWED BY COUNTY COUNSELOR:**

Yes  No  N/A

**ATTACHMENTS:**

None.