

Riley County, Kansas

**Financial Statements
December 31, 2005**

Riley County, Kansas
Financial Statements
For the Year Ended December 31, 2005

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INDEPENDENT AUDITOR'S REPORT

August 24, 2006

The Board of Commissioners
Riley County, Kansas

I have audited the accompanying primary government financial statements of Riley County, Kansas, as of and for the year ended December 31, 2005 as listed in the table of contents. These financial statements are the responsibility of Riley County, Kansas management. My responsibility is to express an opinion on these financial statements based on my audit.

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

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements referred to above do not include the financial data of component units of Riley County, Kansas, as of December 31, 2005.

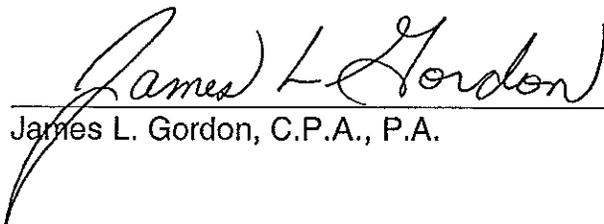
As described in Note 1, Riley County, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The Board of Commissioners
Riley County, Kansas

In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Riley County, Kansas, as of December 31, 2005, and its cash receipts, cash disbursements, and expenditures compared to budget, and changes in long-term debt for the year then ended on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, I have also issued my report dated August 24, 2006, on my consideration of Riley County's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

This report is intended solely for the information and use of the Board of Commissioners and management of Riley County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports and federal audit agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



James L. Gordon, C.P.A., P.A.

Riley County, Kansas

Statement 1
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Summary of Cash Receipts,
Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2005

Fund	Beginning	Cash	Expenditures	Ending	Add	Ending Cash
	Unencumbered			Unencumbered	Outstanding	
	Cash Balance	Receipts		Cash Balance	Encumbrances and Accounts Payable	Balance
General Fund	\$ 3,958,060.48	\$ 15,669,267.81	\$ 15,253,850.26	\$ 4,373,478.03	\$ 388,374.39	\$ 4,761,852.42
Special Revenue Funds:						
Fire District	9,631.37	534,022.81	530,197.65	13,456.53	10,134.59	23,591.12
County Building	34,349.03	170,114.20	114,302.99	90,160.24	13,568.99	103,729.23
Economic Development	45,815.02	232,705.36	73,340.64	205,179.74	0.00	205,179.74
Register of Deeds Technology	96,692.89	92,916.32	96,508.57	93,100.64	0.00	93,100.64
Worker's Compensation	60,126.63	71,703.33	43,543.92	88,286.04	3,433.05	91,719.09
Special Alcohol and Drug						
Abuse Programs	6,181.97	2,727.31	3,000.00	5,909.28	0.00	5,909.28
RCPD Levy	52,885.63	2,035,868.58	2,087,367.68	1,386.53	38,391.25	39,777.78
Noxious Weed Capital Outlay	10,502.64	0.00	3,606.22	6,896.42	0.00	6,896.42
Rural Fire Capital Outlay	70,221.79	251,445.00	13,538.00	308,128.79	7,548.00	315,676.79
Capital Improvements	2,369,294.41	1,821,063.65	1,367,702.10	2,822,655.96	96,283.44	2,918,939.40
County Auction	1,280.93	5,854.25	560.25	6,574.93	131.25	6,706.18
Treasurer's Special Auto	0.00	215,992.09	215,992.09	0.00	52.56	52.56
Adult Services	261,133.59	162,904.31	381,431.41	42,606.49	2,321.65	44,928.14
Prosecuting Attorney Training	2,577.97	3,976.00	5,908.77	645.20	0.00	645.20
War Memorial	9,654.43	1,365.00	550.00	10,469.43	0.00	10,469.43
Special Prosecutor Trust	30,328.56	3,595.83	7,924.04	26,000.35	1,049.40	27,049.75
LEC Bond Revenue	978,030.11	0.00	0.00	978,030.11	3,931.67	981,961.78
Debt Service Funds:						
Bond and Interest	197,250.75	1,356,496.10	1,375,751.17	177,995.68	0.00	177,995.68
LEC Bond Principal and Interest	0.00	0.00	0.00	0.00	0.00	0.00
LEC Bond Redemption	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Funds:						
Landfill Capital Project	39,132.89	120,000.00	147,538.07	11,594.82	928.05	12,522.87
Konza Sewer District	165.76	0.00	133.94	31.82	0.00	31.82
Law Enforcement Center	0.00	0.00	0.00	0.00	0.00	0.00
Road and Bridge Capital Project	1,568,116.37	4,644,398.07	4,906,817.53	1,305,696.91	64,634.16	1,370,331.07
University Park Water Main	4,068.98	0.00	4,068.98	0.00	0.00	0.00
Law Enforcement Center Surplus	1,250,807.32	0.00	27,677.61	1,223,129.71	0.00	1,223,129.71
Proprietary Funds:						
Valleywood Storm Water	45,525.18	9,102.36	54,542.54	85.00	0.00	85.00
Emergency 911	433,136.16	194,805.27	85,152.72	542,788.71	1,154.18	543,942.89
Solid Waste Disposal	(58,375.66)	2,311,477.64	2,037,927.98	215,174.00	108,226.86	323,400.86
University Park Water and Sewer	47,587.40	59,718.45	86,649.30	20,656.55	7,791.40	28,447.95
Univ. Park Water and Sewer Res	937.78	30,000.00	0.00	30,937.78	0.00	30,937.78
Tatarrax Hills Water and Sewer	0.00	0.00	0.00	0.00	0.00	0.00
Hunter's Island Water District	17,598.36	16,570.20	29,954.16	4,214.40	1,332.45	5,546.85

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

**Summary of Cash Receipts,
Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2005**

<u>Fund</u>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Hunter's Island Water Reserve	6,022.08	13,549.44	0.00	19,571.52	0.00	19,571.52
Moehlman Bottoms Water District	8,071.37	15,312.90	13,086.30	10,297.97	1,420.02	11,717.99
Terra Heights Sewer	(417.55)	26,389.67	25,262.50	709.62	2,957.87	3,667.49
Terra Heights Sewer Sinking	29,386.58	7,560.00	21,239.11	15,707.47	0.00	15,707.47
Valleywood Water and Sewer	7,037.19	82,146.51	34,369.19	54,814.51	4,600.24	59,414.75
Valleywood Water and Sewer Res	0.00	0.00	0.00	0.00	0.00	0.00
Konza Water District	70,801.07	86,873.45	73,937.97	83,736.55	11,173.84	94,910.39
Univ. Park Improvement District	1,104.15	19,943.73	19,787.48	1,260.40	0.00	1,260.40
Deep Creek Sewer	14,936.81	6,345.22	15,340.81	5,941.22	302.43	6,243.65
Deep Creek Reserve	6,608.88	11,696.44	0.00	18,305.32	0.00	18,305.32
Mertz/McGehee Drainage	6,183.36	0.00	0.00	6,183.36	0.00	6,183.36
Carson Sewer Benefit District	5,714.74	2,900.19	705.15	7,909.78	0.00	7,909.78
Total Primary Government (Excluding Agency Funds)	\$ 11,698,167.42	\$ 30,290,807.49	\$ 29,159,267.10	\$ 12,829,707.81	\$ 769,741.74	\$ 13,599,449.55

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

**Summary of Cash Receipts,
Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2005**

Composition of Cash

Certificates of Deposit:

Capital Federal Savings Bank	500,000.00
Community First National Bank	500,000.00
Communtiy First National Bank	400,000.00
Landmark National Bank	500,000.00
Riley State Bank	100,000.00
Riley State Bank	100,000.00
Riley State Bank	100,000.00
Riley State Bank	200,000.00

CDARS:

Community First National Bank	400,000.00
Community First National Bank	500,000.00
Kansas State Bank	200,000.00
Kansas State Bank	400,000.00
Kansas State Bank	200,000.00
Kansas State Bank	300,000.00
Kansas State Bank	500,000.00
Kansas State Bank	500,000.00
Kansas State Bank	200,000.00
Kansas State Bank	500,000.00
Kansas State Bank	200,000.00
Kansas State Bank	200,000.00
Kansas State Bank	200,000.00
Kansas State Bank	400,000.00
Kansas State Bank	400,000.00
Kansas State Bank	500,000.00

Time Deposits:

Fort Riley National Bank	100,000.00
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Savings Accounts:

Riley State Bank	112,776.55
Leonardville State Bank	5,012.47

Checking Accounts:

Kansas State Bank	33,850,945.91
Commerce Bank Money Market	5,993.93

**Summary of Cash Receipts,
Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2005**

Composition of Cash (continued)
Petty Cash and Change Funds

3,469.04

Total Primary Government

42,078,197.90

Agency Funds per Statement 4

(28,478,748.35)

Total Primary Government (Excluding Agency Funds)

\$ 13,599,449.55

Riley County, Kansas

Summary of Expenditures
Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2005

<u>Fund</u>	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
General Fund	\$ 16,506,737.00	\$ 114,294.44	\$ 16,621,031.44	\$ 15,253,850.26	\$ 1,367,181.18
Special Revenue Funds:					
Fire District	541,061.00	8,040.66	549,101.66	530,197.65	18,904.01
County Building	187,550.00	0.00	187,550.00	114,302.99	73,247.01
Economic Development	78,333.00	0.00	78,333.00	73,340.64	4,992.36
* Register of Deeds Technology	103,750.00	0.00	103,750.00	96,508.57	7,241.43
Worker's Compensation	100,000.00	0.00	100,000.00	43,543.92	56,456.08
Special Alcohol and Drug Abuse Programs	3,180.00	0.00	3,180.00	3,000.00	180.00
RCPD Levy	2,140,240.00	0.00	2,140,240.00	2,087,367.68	52,872.32
Noxious Weed Capital Outlay	8,222.00	0.00	8,222.00	3,606.22	4,615.78
Rural Fire Capital Outlay	48,074.00	0.00	48,074.00	13,538.00	34,536.00
* Capital Improvements	1,739,895.00	0.00	1,739,895.00	1,367,702.10	372,192.90
* County Auction	1,243.00	0.00	1,243.00	560.25	682.75
* Treasurer's Special Auto	200,000.00	0.00	200,000.00	215,992.09	(15,992.09)
* Adult Services	356,691.00	0.00	356,691.00	381,431.41	(24,740.41)
* Prosecuting Attorney Training	6,504.00	0.00	6,504.00	5,908.77	595.23
* War Memorial	6,224.00	0.00	6,224.00	550.00	5,674.00
* Special Prosecutor Trust	34,541.00	0.00	34,541.00	7,924.04	26,616.96
* LEC Bond Revenue	0.00	0.00	0.00	0.00	0.00
Debt Service Funds:					
Bond and Interest	1,455,439.00	0.00	1,455,439.00	1,375,751.17	79,687.83
LEC Bond Principal and Interest	54.00	0.00	54.00	0.00	54.00
LEC Bond Redemption	1,193,870.00	0.00	1,193,870.00	0.00	1,193,870.00
Capital Projects Funds:					
* Landfill Capital Project	141,656.00	0.00	141,656.00	147,538.07	(5,882.07)
* Konza Sewer District	166.00	0.00	166.00	133.94	32.06
* Law Enforcement Center	84,061.00	0.00	84,061.00	0.00	84,061.00
* Road and Bridge Capital Project	4,970,319.00	0.00	4,970,319.00	4,906,817.53	63,501.47
* University Park Water Main	4,069.00	0.00	4,069.00	4,068.98	0.02
* Law Enforcement Center Surplus	150,000.00	0.00	150,000.00	27,677.61	122,322.39
Proprietary Funds:					
Valleywood Storm Water	55,240.00	0.00	55,240.00	54,542.54	697.46
Emergency 911	230,600.00	0.00	230,600.00	85,152.72	145,447.28
Solid Waste Disposal	2,048,324.00	0.00	2,048,324.00	2,037,927.98	10,396.02
University Park Water and Sewer	91,496.00	0.00	91,496.00	86,649.30	4,846.70
* Univ. Park Water and Sewer Res	0.00	0.00	0.00	0.00	0.00

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

Riley County, Kansas

Summary of Expenditures
Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2005

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustments for Qualifying Budget Credits</u>	<u>Total Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Tatarrax Hills Water and Sewer	2,967.00	0.00	2,967.00	0.00	2,967.00
Hunter's Island Water District	32,535.00	0.00	32,535.00	29,954.16	2,580.84
Hunter's Island Water Reserve	6,646.00	0.00	6,646.00	0.00	6,646.00
Moehlman Bottoms Water District	11,526.00	0.00	11,526.00	13,086.30	(1,560.30)
Terra Heights Sewer	28,401.00	0.00	28,401.00	25,262.50	3,138.50
* Terra Heights Sewer Sinking	39,518.00	0.00	39,518.00	21,239.11	18,278.89
Valleywood Water and Sewer	40,564.00	0.00	40,564.00	34,369.19	6,194.81
* Valleywood Water and Sewer Res	9,297.00	0.00	9,297.00	0.00	9,297.00
Konza Water District	85,884.00	0.00	85,884.00	73,937.97	11,946.03
University Park Improvement District	39,608.00	0.00	39,608.00	19,787.48	19,820.52
Deep Creek Sewer	20,633.00	0.00	20,633.00	15,340.81	5,292.19
* Deep Creek Reserve	7,378.00	0.00	7,378.00	0.00	7,378.00
Mertz/McGehee Drainage	6,183.00	0.00	6,183.00	0.00	6,183.00
Carson Sewer Benefit District	5,500.00	0.00	5,500.00	705.15	4,794.85
	<u>\$ 32,824,179.00</u>	<u>\$ 122,335.10</u>	<u>\$ 32,946,514.10</u>	<u>\$ 29,159,267.10</u>	<u>\$ 3,787,247.00</u>

* Fund not required to be budgeted

Riley County, Kansas

Statement 3-1

**General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 8,867,053.07	\$ 9,016,673.00	\$ (149,619.93)
Delinquent	123,196.91	0.00	123,196.91
Motor Vehicle	1,216,170.69	1,087,144.00	129,026.69
Vehicle Rental Excise Tax	11,357.15	10,252.00	1,105.15
Recreational Vehicle Tax	12,097.04	10,965.00	1,132.04
Special Highway	1,018,918.25	990,000.00	28,918.25
Sales Tax	1,234,398.11	1,000,000.00	234,398.11
Intangibles Tax	199,521.72	206,566.00	(7,044.28)
Interest and Charges on Taxes	3,852.45	75,000.00	(71,147.55)
Severance (Mineral Production) Tax	1,385.60	0.00	1,385.60
Licenses, Permits, Fees and Charges	654,758.09	363,680.00	291,078.09
Mortgage Fees	1,008,862.58	720,000.00	288,862.58
Recording Fees	129,240.00	110,000.00	19,240.00
Interest	601,424.49	215,000.00	386,424.49
Mortgage Revenue Bond Payment	0.00	35,000.00	(35,000.00)
Federal Aid and Program Income	134,786.77	0.00	134,786.77
21st Judicial Dist Case Receipts	0.00	49,000.00	(49,000.00)
Juvenile Service-JJA Sanctions	346,377.75	0.00	346,377.75
State Aid	30,560.00	0.00	30,560.00
Transfers In	75,307.14	0.00	75,307.14
Total Cash Receipts	15,669,267.81	\$ 13,889,280.00	\$ 1,779,987.81
Expenditures and Transfers			
Subject to Budget			
County Attorney:			
Personal Services	563,493.04	\$ 596,352.00	\$ 32,858.96
Contractual Services	67,191.14	57,321.00	(9,870.14)
Commodities	25,824.10	13,797.00	(12,027.10)
Capital Outlay	12,133.10	9,950.00	(2,183.10)
Employee Benefits	177,444.08	212,885.00	35,440.92
Total County Attorney	846,085.46	890,305.00	44,219.54

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

Riley County, Kansas

Statement 3-1

**General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
County Clerk:			
Personal Services	340,178.39	356,492.00	16,313.61
Contractual Services	15,984.69	15,237.00	(747.69)
Commodities	6,395.12	6,000.00	(395.12)
Capital Outlay	146.34	0.00	(146.34)
Employee Benefits	130,839.92	131,418.00	578.08
Total County Clerk	<u>493,544.46</u>	<u>509,147.00</u>	<u>15,602.54</u>
County Commissioners:			
Personal Services	86,051.71	89,076.00	3,024.29
Contractual Services	10,449.69	13,738.00	3,288.31
Commodities	669.89	1,000.00	330.11
Employee Benefits	19,400.66	30,662.00	11,261.34
Total County Commissioners	<u>116,571.95</u>	<u>134,476.00</u>	<u>17,904.05</u>
County Counselor:			
Personal Services	152,771.06	166,505.00	13,733.94
Contractual Services	40,585.55	47,431.00	6,845.45
Commodities	8,286.44	7,665.00	(621.44)
Capital Outlay	5,104.86	2,300.00	(2,804.86)
Employee Benefits	44,972.49	59,394.00	14,421.51
Total County Counselor	<u>251,720.40</u>	<u>283,295.00</u>	<u>31,574.60</u>
Custodian:			
Personal Services	109,534.03	112,563.00	3,028.97
Contractual Services	3,355.49	3,145.00	(210.49)
Commodities	22,366.85	17,583.00	(4,783.85)
Capital Outlay	0.00	550.00	550.00
Employee Benefits	26,250.75	28,430.00	2,179.25
Total Custodian	<u>161,507.12</u>	<u>162,271.00</u>	<u>763.88</u>
Register of Deeds:			
Personal Services	179,183.41	168,861.00	(10,322.41)
Contractual Services	16,345.40	15,490.00	(855.40)
Commodities	5,878.32	7,185.00	1,306.68
Capital Outlay	7,118.14	7,030.00	(88.14)
Employee Benefits	61,943.19	61,951.00	7.81
Total Register of Deeds	<u>270,468.46</u>	<u>260,517.00</u>	<u>(9,951.46)</u>

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

Riley County, Kansas

Statement 3-1

General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
County Treasurer:			
Personal Services	341,240.57	364,818.00	23,577.43
Contractual Services	43,529.95	36,634.00	(6,895.95)
Commodities	199.70	1,250.00	1,050.30
Employee Benefits	132,121.03	134,434.00	2,312.97
Total County Treasurer	<u>517,091.25</u>	<u>537,136.00</u>	<u>20,044.75</u>
District Court:			
Personal Services	0.00	100,480.00	100,480.00
Contractual Services	276,172.40	293,728.00	17,555.60
Commodities	20,961.09	22,500.00	1,538.91
Capital Outlay	24,939.77	1,000.00	(23,939.77)
Employee Benefits	0.00	33,580.00	33,580.00
Total District Court	<u>322,073.26</u>	<u>451,288.00</u>	<u>129,214.74</u>
Emergency Preparedness:			
Personal Services	50,767.84	76,186.00	25,418.16
Contractual Services	13,944.88	12,825.00	(1,119.88)
Commodities	12,115.82	5,432.00	(6,683.82)
Capital Outlay	7,538.01	1,800.00	(5,738.01)
Employee Benefits	25,745.47	28,188.00	2,442.53
Total Emergency Preparedness	<u>110,112.02</u>	<u>124,431.00</u>	<u>14,318.98</u>
County Coroner:			
Personal Services	3,396.99	3,500.00	103.01
Contractual Services	20,148.28	29,802.00	9,653.72
Employee Benefits	267.61	265.00	(2.61)
Total County Coroner	<u>23,812.88</u>	<u>33,567.00</u>	<u>9,754.12</u>
Juvenile Intake:			
Personal Services	27,520.00	0.00	(27,520.00)
Contractual Services	82,560.00	110,083.00	27,523.00
Total Juvenile Intake	<u>110,080.00</u>	<u>110,083.00</u>	<u>3.00</u>

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

Riley County, Kansas

Statement 3-1

**General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Fair:			
Personal Services	9.12	0.00	(9.12)
Contractual Services	60,802.76	57,574.00	(3,228.76)
Commodities	20,440.89	16,950.00	(3,490.89)
Capital Outlay	17,914.10	17,356.00	(558.10)
Total Fair	<u>99,166.87</u>	<u>91,880.00</u>	<u>(7,286.87)</u>
Museum:			
Personal Services	154,304.53	154,732.00	427.47
Contractual Services	9,446.17	6,268.00	(3,178.17)
Commodities	7,739.04	2,682.00	(5,057.04)
Capital Outlay	7,660.52	1,071.00	(6,589.52)
Employee Benefits	37,111.74	52,976.00	15,864.26
Total Museum	<u>216,262.00</u>	<u>217,729.00</u>	<u>1,467.00</u>
Parks:			
Personal Services	125,882.68	135,333.00	9,450.32
Contractual Services	13,273.89	19,900.00	6,626.11
Commodities	28,917.28	33,100.00	4,182.72
Capital Outlay	63,047.64	41,327.00	(21,720.64)
Employee Benefits	33,731.85	45,063.00	11,331.15
Total Parks	<u>264,853.34</u>	<u>274,723.00</u>	<u>9,869.66</u>
Truancy Monitor:			
Personal Services	18,485.03	0.00	(18,485.03)
Contractual Services	1,714.26	0.00	(1,714.26)
Commodities	90.82	0.00	(90.82)
Employee Benefits	4,616.87	0.00	(4,616.87)
Total Truancy Monitor	<u>24,906.98</u>	<u>0.00</u>	<u>(24,906.98)</u>
Domestic Violence:			
Personal Services	(1,143.23)	0.00	1,143.23
Total Domestic Violence	<u>(1,143.23)</u>	<u>0.00</u>	<u>1,143.23</u>

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

Riley County, Kansas

Statement 3-1

General Fund
 Statement of Cash Receipts and Expenditures
 Actual and Budget
 For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Election:			
Personal Services	91,964.24	103,184.00	11,219.76
Contractual Services	29,842.27	43,321.00	13,478.73
Commodities	6,232.77	10,300.00	4,067.23
Capital Outlay	14,726.00	0.00	(14,726.00)
Employee Benefits	31,496.87	35,676.00	4,179.13
Total Election	<u>174,262.15</u>	<u>192,481.00</u>	<u>18,218.85</u>
JJA Prevention:			
Contractual Services	72,825.81	0.00	(72,825.81)
Total JJA Prevention	<u>72,825.81</u>	<u>0.00</u>	<u>(72,825.81)</u>
Ambulance:			
Contractual Services	575,648.16	571,077.00	(4,571.16)
Total Ambulance	<u>575,648.16</u>	<u>571,077.00</u>	<u>(4,571.16)</u>
GIS:			
Personal Services	73,971.99	64,051.00	(9,920.99)
Contractual Services	10,670.19	19,900.00	9,229.81
Commodities	1,114.78	400.00	(714.78)
Capital Outlay	8,133.50	1,198.00	(6,935.50)
Employee Benefits	24,020.68	18,062.00	(5,958.68)
Total GIS	<u>117,911.14</u>	<u>103,611.00</u>	<u>(14,300.14)</u>
County Appraiser:			
Personal Services	572,971.17	614,189.00	41,217.83
Contractual Services	44,445.08	51,057.00	6,611.92
Commodities	24,720.31	16,100.00	(8,620.31)
Capital Outlay	35,995.40	2,500.00	(33,495.40)
Employee Benefits	206,909.50	226,642.00	19,732.50
Total County Appraiser	<u>885,041.46</u>	<u>910,488.00</u>	<u>25,446.54</u>
Community College:			
Contractual Services	95,232.00	122,835.00	27,603.00
Total Community College	<u>95,232.00</u>	<u>122,835.00</u>	<u>27,603.00</u>

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

Riley County, Kansas

Statement 3-1

General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Information Systems:			
Personal Services	188,711.37	197,508.00	8,796.63
Contractual Services	91,042.26	79,992.00	(11,050.26)
Commodities	27,153.40	22,765.00	(4,388.40)
Capital Outlay	131,458.38	136,479.00	5,020.62
Employee Benefits	61,050.93	69,029.00	7,978.07
Total Information Systems	<u>499,416.34</u>	<u>505,773.00</u>	<u>6,356.66</u>
Planning & Development:			
Personal Services	193,843.84	199,155.00	5,311.16
Contractual Services	16,097.77	10,019.00	(6,078.77)
Commodities	5,557.46	2,043.00	(3,514.46)
Capital Outlay	10,079.73	500.00	(9,579.73)
Employee Benefits	46,795.77	73,105.00	26,309.23
Total Planning & Development	<u>272,374.57</u>	<u>284,822.00</u>	<u>12,447.43</u>
General:			
Personal Services	55,755.85	50,000.00	(5,755.85)
Contractual Services	430,576.16	823,269.00	392,692.84
Commodities	5,343.06	1,212,708.00	1,207,364.94
Employee Benefits	5,091.42	0.00	(5,091.42)
Total General	<u>496,766.49</u>	<u>2,085,977.00</u>	<u>1,589,210.51</u>
Youth Task Force:			
Contractual Services	3,725.00	4,000.00	275.00
Commodities	242.00	0.00	(242.00)
Total Youth Task Force	<u>3,967.00</u>	<u>4,000.00</u>	<u>33.00</u>
Road and Bridge:			
Personal Services	1,228,022.54	1,451,083.00	223,060.46
Contractual Services	526,783.00	549,800.00	23,017.00
Commodities	1,304,493.80	1,439,000.00	134,506.20
Capital Outlay	360,652.65	247,700.00	(112,952.65)
Employee Benefits	467,149.22	504,653.00	37,503.78
Total Road and Bridge	<u>3,887,101.21</u>	<u>4,192,236.00</u>	<u>305,134.79</u>

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

Riley County, Kansas

Statement 3-1

General Fund
 Statement of Cash Receipts and Expenditures
 Actual and Budget
 For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Noxious Weed:			
Personal Services	143,652.55	235,135.00	91,482.45
Contractual Services	22,885.34	20,145.00	(2,740.34)
Commodities	110,480.17	51,487.00	(58,993.17)
Capital Outlay	7,738.84	2,000.00	(5,738.84)
Employee Benefits	74,993.08	84,674.00	9,680.92
Total Noxious Weed	<u>359,749.98</u>	<u>393,441.00</u>	<u>33,691.02</u>
Juvenile Supervision:			
Contractual Services	163.40	0.00	(163.40)
Commodities	77.77	0.00	(77.77)
Total Juvenile Supervision	<u>241.17</u>	<u>0.00</u>	<u>(241.17)</u>
21st Judicial Dist Teen Court:			
Personal Services	9,581.77	0.00	(9,581.77)
Contractual Services	60.00	0.00	(60.00)
Employee Benefits	(476.10)	0.00	476.10
Total 21st Judicial Dist Teen Court	<u>9,165.67</u>	<u>0.00</u>	<u>(9,165.67)</u>
Community Planning:			
Contractual Services	782.67	0.00	(782.67)
Commodities	310.94	0.00	(310.94)
Total Community Planning	<u>1,093.61</u>	<u>0.00</u>	<u>(1,093.61)</u>
Juvenile Intake Case Manager:			
Personal Services	30,814.76	0.00	(30,814.76)
Contractual Services	1,151.38	0.00	(1,151.38)
Commodities	2,524.50	0.00	(2,524.50)
Employee Benefits	2,586.43	0.00	(2,586.43)
Total Juvenile Intake Case Manager	<u>37,077.07</u>	<u>0.00</u>	<u>(37,077.07)</u>

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

**General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Juvenile Intake Grant:			
Personal Services	204,195.09	0.00	(204,195.09)
Contractual Services	27,570.24	0.00	(27,570.24)
Commodities	6,165.86	0.00	(6,165.86)
Capital Outlay	3,726.21	0.00	(3,726.21)
Employee Benefits	55,373.38	0.00	(55,373.38)
Total Juvenile Intake Grant	<u>297,030.78</u>	<u>0.00</u>	<u>(297,030.78)</u>
21st Judicial Dist Surv Prog:			
Personal Services	9,307.54	0.00	(9,307.54)
Contractual Services	9,501.23	0.00	(9,501.23)
Commodities	2,182.37	0.00	(2,182.37)
Employee Benefits	999.78	0.00	(999.78)
Total 21st Judicial Dist Surv Prog	<u>21,990.92</u>	<u>0.00</u>	<u>(21,990.92)</u>
22nd Dist Juvenile:			
Contractual Services	54.39	0.00	(54.39)
Total 22nd Dist Juv	<u>54.39</u>	<u>0.00</u>	<u>(54.39)</u>
Teen Court:			
Personal Services	1,890.00	0.00	(1,890.00)
Total Teen Court	<u>1,890.00</u>	<u>0.00</u>	<u>(1,890.00)</u>
LEPC-HMTA:			
Contractual Services	349.80	0.00	(349.80)
Total LEPC-HMTA	<u>349.80</u>	<u>0.00</u>	<u>(349.80)</u>
DMC Grant:			
Personal Services	4,856.99	0.00	(4,856.99)
Contractual Services	11,963.92	0.00	(11,963.92)
Employee Benefits	388.70	0.00	(388.70)
Total DMC Grant	<u>17,209.61</u>	<u>0.00</u>	<u>(17,209.61)</u>

Riley County, Kansas

Statement 3-1

**General Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
JIACM:			
Personal Services	28,054.97	0.00	(28,054.97)
Contractual Services	12,550.96	0.00	(12,550.96)
Commodities	304.66	0.00	(304.66)
Employee Benefits	5,216.13	0.00	(5,216.13)
Total JIACM	46,126.72	0.00	(46,126.72)
Appropriations:			
Council on Aging	261,092.00	261,092.00	0.00
Big Lakes Development	162,954.00	162,954.00	0.00
Pawnee Mental Health	191,709.00	191,709.00	0.00
Extension Council	411,463.00	411,463.00	0.00
Health Department	241,445.00	241,445.00	0.00
Soil Conservation District	52,317.00	52,317.00	0.00
Animal Shelter	31,191.00	31,191.00	0.00
Emergency Shelter	10,325.00	10,325.00	0.00
Riley County Genealogical Society	2,000.00	2,000.00	0.00
Liability Insurance	148,247.99	364,000.00	215,752.01
Transfers Out	2,041,467.00	1,330,652.00	(710,815.00)
Adjustment for Federal Aid	0.00	114,294.44	114,294.44
Total Expenditures and Transfers Subject to Budget	15,253,850.26	\$ 16,621,031.44	\$ 1,367,181.18
Receipts Over (Under) Expenditures	415,417.55		
Unencumbered Cash, Beginning	3,958,060.48		
Unencumbered Cash, Ending	\$ 4,373,478.03		

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

Riley County, Kansas

Statement 3-2

**Fire District Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 337,911.81	\$ 343,785.00	\$ (5,873.19)
Real Estate Redemption	0.00	0.00	0.00
Delinquent	4,246.11	0.00	4,246.11
Motor Vehicle	64,272.35	60,200.00	4,072.35
Vehicle Rental Excise Tax	0.00	0.00	0.00
Recreational Vehicle Tax	1,072.54	1,000.00	72.54
Local Ad Valorem Tax Reduction	0.00	0.00	0.00
Charges for Service	126,520.00	126,445.00	75.00
Total Cash Receipts	534,022.81	\$ 531,430.00	\$ 2,592.81
Expenditures and Transfers			
Subject to Budget			
Personal Services	79,463.55	\$ 79,752.00	\$ 288.45
Contractual Services	71,144.33	103,956.00	32,811.67
Commodities	98,809.49	75,400.00	(23,409.49)
Capital Outlay	700.00	1,000.00	300.00
Employee Benefits	28,635.28	29,508.00	872.72
Transfer to Rural Fire Cap Out	251,445.00	251,445.00	0.00
Adjustment for Federal Aid	0.00	8,040.66	8,040.66
Total Expenditures and Transfers Subject to Budget	530,197.65	\$ 549,101.66	\$ 18,904.01
Receipts Over (Under) Expenditures	3,825.16		
Unencumbered Cash, Beginning	9,631.37		
Unencumbered Cash, Ending	\$ 13,456.53		

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

Riley County, Kansas

Statement 3-3

County Building Fund
 Statement of Cash Receipts and Expenditures
 Actual and Budget
 For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 164,477.56	\$ 167,119.00	\$ (2,641.44)
Real Estate Redemption	0.00	0.00	0.00
Delinquent	1,011.43	0.00	1,011.43
Motor Vehicle	4,470.78	2,214.00	2,256.78
Vehicle Rental Excise Tax	110.42	0.00	110.42
Recreational Vehicle Tax	44.01	22.00	22.01
Total Cash Receipts	<u>170,114.20</u>	<u>\$ 169,355.00</u>	<u>\$ 759.20</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	110,949.56	\$ 177,550.00	\$ 66,600.44
Commodities	3,353.43	0.00	(3,353.43)
Capital Outlay	0.00	10,000.00	10,000.00
Total Expenditures and Transfers Subject to Budget	<u>114,302.99</u>	<u>\$ 187,550.00</u>	<u>\$ 73,247.01</u>
Receipts Over (Under) Expenditures	55,811.21		
Unencumbered Cash, Beginning	<u>34,349.03</u>		
Unencumbered Cash, Ending	<u>\$ 90,160.24</u>		

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

Riley County, Kansas

Statement 3-4

Economic Development Fund
 Statement of Cash Receipts and Expenditures
 Actual and Budget
 For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ (0.29)	\$ 0.00	\$ (0.29)
Real Estate Redemption	0.00	0.00	0.00
Delinquent	0.65	0.00	0.65
Escape Tax	0.00	0.00	0.00
Motor Vehicle	0.00	0.00	0.00
Vehicle Rental Excise Tax	0.00	0.00	0.00
Transfer In	<u>232,705.00</u>	<u>29,905.00</u>	<u>202,800.00</u>
Total Cash Receipts	<u>232,705.36</u>	<u>\$ 29,905.00</u>	<u>\$ 202,800.36</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>73,340.64</u>	<u>\$ 78,333.00</u>	<u>\$ 4,992.36</u>
Total Expenditures and Transfers Subject to Budget	<u>73,340.64</u>	<u>\$ 78,333.00</u>	<u>\$ 4,992.36</u>
Receipts Over (Under) Expenditures	159,364.72		
Unencumbered Cash, Beginning	<u>45,815.02</u>		
Unencumbered Cash, Ending	<u>\$ 205,179.74</u>		

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

**Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Fees	\$ 90,092.00	\$ 90,000.00	\$ 92.00
Interest	2,824.32	0.00	2,824.32
Total Cash Receipts	<u>92,916.32</u>	<u>\$ 90,000.00</u>	<u>\$ 2,916.32</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	29,893.95	\$ 58,800.00	\$ 28,906.05
Commodities	315.89	3,100.00	2,784.11
Capital Outlay	46,298.73	41,850.00	(4,448.73)
Transfer Out	<u>20,000.00</u>	<u>0.00</u>	<u>(20,000.00)</u>
Total Expenditures and Transfers Subject to Budget	<u>96,508.57</u>	<u>\$ 103,750.00</u>	<u>\$ 7,241.43</u>
Receipts Over (Under) Expenditures	(3,592.25)		
Unencumbered Cash, Beginning	<u>96,692.89</u>		
Unencumbered Cash, Ending	<u>\$ 93,100.64</u>		

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

Riley County, Kansas

Statement 3-6

**Worker's Compensation Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 56,940.90	\$ 57,847.00	\$ (906.10)
Delinquent	951.58	0.00	951.58
Motor Vehicle	10,752.47	8,949.00	1,803.47
Vehicle Rental Excise Tax	83.96	85.00	(1.04)
Recreational Vehicle Tax	106.84	90.00	16.84
Interest	<u>2,867.58</u>	<u>0.00</u>	<u>2,867.58</u>
Total Cash Receipts	<u>71,703.33</u>	<u>\$ 66,971.00</u>	<u>\$ 4,732.33</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	39,937.43	\$ 97,300.00	\$ 57,362.57
Commodities	3,606.49	2,700.00	(906.49)
Reserve	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures and Transfers Subject to Budget	<u>43,543.92</u>	<u>\$ 100,000.00</u>	<u>\$ 56,456.08</u>
Receipts Over (Under) Expenditures	28,159.41		
Unencumbered Cash, Beginning	<u>60,126.63</u>		
Unencumbered Cash, Ending	<u>\$ 88,286.04</u>		

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

Riley County, Kansas

Statement 3-7

**Special Alcohol and Drug Abuse Programs Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Local Alcoholic Liquor Tax	\$ 2,727.31	\$ 3,180.00	\$ (452.69)
Total Cash Receipts	<u>2,727.31</u>	<u>\$ 3,180.00</u>	<u>\$ (452.69)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	3,000.00	\$ 3,180.00	\$ 180.00
Total Expenditures and			
Transfers Subject to Budget	<u>3,000.00</u>	<u>\$ 3,180.00</u>	<u>\$ 180.00</u>
Receipts Over (Under) Expenditures	(272.69)		
Unencumbered Cash, Beginning	<u>6,181.97</u>		
Unencumbered Cash, Ending	<u>\$ 5,909.28</u>		

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

Riley County, Kansas

Statement 3-8

**RCPD Levy Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 1,762,527.31	\$ 1,792,123.00	\$ (29,595.69)
Delinquent	19,335.49	0.00	19,335.49
Motor Vehicle	251,483.21	299,006.00	(47,522.79)
Vehicle Rental Excise Tax	0.00	2,819.00	(2,819.00)
Recreational Vehicle Tax	2,522.57	3,016.00	(493.43)
Total Cash Receipts	2,035,868.58	\$ 2,096,964.00	\$ (61,095.42)
Expenditures and Transfers			
Subject to Budget			
Contractual Services	2,032,295.62	\$ 2,140,240.00	\$ 107,944.38
Commodities	55,072.06	0.00	(55,072.06)
Total Expenditures and			
Transfers Subject to Budget	2,087,367.68	\$ 2,140,240.00	\$ 52,872.32
Receipts Over (Under) Expenditures	(51,499.10)		
Unencumbered Cash, Beginning	52,885.63		
Unencumbered Cash, Ending	\$ 1,386.53		

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

Riley County, Kansas

Statement 3-9

Noxious Weed Capital Outlay Fund
 Statement of Cash Receipts and Expenditures
 Actual and Budget
 For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Total Cash Receipts	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures and Transfers			
Subject to Budget			
Capital Outlay	<u>3,606.22</u>	<u>\$ 8,222.00</u>	<u>\$ 4,615.78</u>
Total Expenditures and			
Transfers Subject to Budget	<u>3,606.22</u>	<u>\$ 8,222.00</u>	<u>\$ 4,615.78</u>
Receipts Over (Under) Expenditures	(3,606.22)		
Unencumbered Cash, Beginning	<u>10,502.64</u>		
Unencumbered Cash, Ending	<u>\$ 6,896.42</u>		

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

Riley County, Kansas

Statement 3-10

Rural Fire Capital Outlay Fund
 Statement of Cash Receipts and Expenditures
 Actual and Budget
 For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Transfer from Fire District	\$ 251,445.00	\$ 20,000.00	\$ 231,445.00
Total Cash Receipts	<u>251,445.00</u>	<u>\$ 20,000.00</u>	<u>\$ 231,445.00</u>
Expenditures and Transfers			
Subject to Budget			
Commodities	1,948.00	0.00	(1,948.00)
Capital Outlay	<u>11,590.00</u>	<u>48,074.00</u>	<u>36,484.00</u>
Total Expenditures and			
Transfers Subject to Budget	<u>13,538.00</u>	<u>\$ 48,074.00</u>	<u>\$ 34,536.00</u>
Receipts Over (Under) Expenditures	237,907.00		
Unencumbered Cash, Beginning	<u>70,221.79</u>		
Unencumbered Cash, Ending	<u>\$ 308,128.79</u>		

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

Riley County, Kansas

Statement 3-11

**Capital Improvements Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 1,048.36	\$ 0.00	\$ 1,048.36
Delinquent	1,984.84	0.00	1,984.84
Motor Vehicle	15,385.21	0.00	15,385.21
Vehicle Rental Excise Tax	2,719.97	0.00	2,719.97
Recreational Vehicle Tax	159.47	0.00	159.47
Transfer In	1,688,762.00	1,300,747.00	388,015.00
Interest	93,003.80	0.00	93,003.80
Rent	18,000.00	0.00	18,000.00
Total Cash Receipts	<u>1,821,063.65</u>	<u>\$ 1,300,747.00</u>	<u>\$ 520,316.65</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	313,007.62	\$ 0.00	\$ (313,007.62)
Commodities	0.00	0.00	0.00
Capital Outlay	<u>1,054,694.48</u>	<u>1,739,895.00</u>	<u>685,200.52</u>
Total Expenditures and Transfers Subject to Budget	<u>1,367,702.10</u>	<u>\$ 1,739,895.00</u>	<u>\$ 372,192.90</u>
Receipts Over (Under) Expenditures	453,361.55		
Unencumbered Cash, Beginning	<u>2,369,294.41</u>		
Unencumbered Cash, Ending	<u>\$ 2,822,655.96</u>		

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

Riley County, Kansas

Statement 3-12

**County Auction Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Miscellaneous Collections	\$ 5,854.25	\$ 0.00	\$ 5,854.25
Total Cash Receipts	<u>\$ 5,854.25</u>	<u>\$ 0.00</u>	<u>\$ 5,854.25</u>
Expenditures and Transfers Subject to Budget			
Contractual Services	560.25	1,243.00	682.75
Total Expenditures and Transfers Subject to Budget	<u>560.25</u>	<u>\$ 1,243.00</u>	<u>\$ 682.75</u>
Receipts Over (Under) Expenditures	5,294.00		
Unencumbered Cash, Beginning	<u>1,280.93</u>		
Unencumbered Cash, Ending	<u>\$ 6,574.93</u>		

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

Treasurer's Special Auto Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Leinholder Fees	\$ 3,487.00	\$ 0.00	\$ 3,487.00
Vehicle License Fees	2,800.00	0.00	2,800.00
Motor Vehicle Fees	<u>209,705.09</u>	<u>200,000.00</u>	<u>9,705.09</u>
Total Cash Receipts	<u>215,992.09</u>	<u>\$ 200,000.00</u>	<u>\$ 15,992.09</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	87,756.37	\$ 88,588.00	\$ 831.63
Contractual Services	19,140.18	36,635.00	17,494.82
Commodities	13,508.78	23,500.00	9,991.22
Capital Outlay	18,975.85	18,500.00	(475.85)
Employee Benefits	21,303.77	32,777.00	11,473.23
Transfer Out	<u>55,307.14</u>	<u>0.00</u>	<u>(55,307.14)</u>
Total Expenditures and Transfers Subject to Budget	<u>215,992.09</u>	<u>\$ 200,000.00</u>	<u>\$ (15,992.09)</u>
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>		

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

Riley County, Kansas

Statement 3-14

Adult Services Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
State Aid-Department of Corrections	\$ 162,904.31	\$ 356,691.00	\$ (193,786.69)
Total Cash Receipts	<u>162,904.31</u>	<u>\$ 356,691.00</u>	<u>\$ (193,786.69)</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	245,714.00	\$ 247,235.00	\$ 1,521.00
Contractual Services	22,856.45	20,000.00	(2,856.45)
Commodities	9,253.33	15,622.00	6,368.67
Capital Outlay	25,368.37	0.00	(25,368.37)
Employee Benefits	78,239.26	73,834.00	(4,405.26)
Total Expenditures and Transfers Subject to Budget	<u>381,431.41</u>	<u>\$ 356,691.00</u>	<u>\$ (24,740.41)</u>
Receipts Over (Under) Expenditures	(218,527.10)		
Unencumbered Cash, Beginning	<u>261,133.59</u>		
Unencumbered Cash, Ending	<u>\$ 42,606.49</u>		

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

**Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Fees	\$ 3,976.00	\$ 4,000.00	\$ (24.00)
Total Cash Receipts	<u>3,976.00</u>	<u>\$ 4,000.00</u>	<u>\$ (24.00)</u>
 Expenditures and Transfers Subject to Budget			
Contractual Services	<u>5,908.77</u>	\$ <u>6,504.00</u>	\$ <u>595.23</u>
Total Expenditures and Transfers Subject to Budget	<u>5,908.77</u>	\$ <u>6,504.00</u>	\$ <u>595.23</u>
 Receipts Over (Under) Expenditures	(1,932.77)		
 Unencumbered Cash, Beginning	<u>2,577.97</u>		
 Unencumbered Cash, Ending	<u>\$ 645.20</u>		

Riley County, Kansas

Statement 3-16

War Memorial Fund
 Statement of Cash Receipts and Expenditures
 Actual and Budget
 For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Donations	\$ 1,365.00	\$ 1,000.00	\$ 365.00
Total Cash Receipts	<u>1,365.00</u>	<u>\$ 1,000.00</u>	<u>\$ 365.00</u>
Expenditures and Transfers Subject to Budget			
Contractual Services	550.00	\$ 6,224.00	\$ 5,674.00
Total Expenditures and Transfers Subject to Budget	<u>550.00</u>	<u>\$ 6,224.00</u>	<u>\$ 5,674.00</u>
Receipts Over (Under) Expenditures	815.00		
Unencumbered Cash, Beginning	<u>9,654.43</u>		
Unencumbered Cash, Ending	<u>\$ 10,469.43</u>		

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

**Special Prosecutor Trust Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Miscellaneous Collections	\$ 3,595.83	\$ 12,000.00	\$ (8,404.17)
Total Cash Receipts	<u>3,595.83</u>	<u>\$ 12,000.00</u>	<u>\$ (8,404.17)</u>
Expenditures and Transfers Subject to Budget			
Contractual Services	2,969.42	\$ 34,541.00	\$ 31,571.58
Capital Outlay	<u>4,954.62</u>	<u>0.00</u>	<u>(4,954.62)</u>
Total Expenditures and Transfers Subject to Budget	<u>7,924.04</u>	<u>\$ 34,541.00</u>	<u>\$ 26,616.96</u>
Receipts Over (Under) Expenditures	(4,328.21)		
Unencumbered Cash, Beginning	<u>30,328.56</u>		
Unencumbered Cash, Ending	<u>\$ 26,000.35</u>		

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

**LEC Bond Revenue Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Total Cash Receipts	0.00	\$ 0.00	\$ 0.00
Expenditures and Transfers Subject to Budget			
Total Expenditures and Transfers Subject to Budget	0.00	\$ 0.00	\$ 0.00
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	978,030.11		
Unencumbered Cash, Ending	\$ 978,030.11		

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

Riley County, Kansas

Statement 3-19

**Bond and Interest Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 719,050.54	\$ 731,199.00	\$ (12,148.46)
Delinquent	11,013.51	0.00	11,013.51
Motor Vehicle	104,582.90	89,887.00	14,695.90
Vehicle Rental Excise Tax	930.62	847.00	83.62
Recreational Vehicle Tax	0.00	907.00	(907.00)
Go Bond Proceeds	42,200.78	0.00	42,200.78
Special Assessments	326,036.95	325,039.00	997.95
Transfers In	152,680.80	114,174.00	38,506.80
Total Cash Receipts	<u>1,356,496.10</u>	<u>\$ 1,262,053.00</u>	<u>\$ 94,443.10</u>
Expenditures and Transfers			
Subject to Budget			
Principal	983,894.27	\$ 958,894.00	\$ (25,000.27)
Interest	361,068.61	391,526.00	30,457.39
Bonding Services	30,767.04	0.00	(30,767.04)
Commissions and Postage	21.25	19.00	(2.25)
Cash Basis Requirement	0.00	105,000.00	105,000.00
Total Expenditures and Transfers Subject to Budget	<u>1,375,751.17</u>	<u>\$ 1,455,439.00</u>	<u>\$ 79,687.83</u>
Receipts Over (Under) Expenditures	(19,255.07)		
Unencumbered Cash, Beginning	<u>197,250.75</u>		
Unencumbered Cash, Ending	<u>\$ 177,995.68</u>		

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

**LEC Bond Principal and Interest Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Total Cash Receipts	0.00	\$ 0.00	\$ 0.00
Expenditures and Transfers Subject to Budget			
Transfer to Bond Surplus	0.00	\$ 54.00	\$ 54.00
Total Expenditures and Transfers Subject to Budget	0.00	\$ 54.00	\$ 54.00
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	0.00		
Unencumbered Cash, Ending	\$ 0.00		

**LEC Bond Redemption Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Total Cash Receipts	0.00	\$ 0.00	\$ 0.00
Expenditures and Transfers			
Subject to Budget			
Transfer Out	0.00	1,193,870.00	1,193,870.00
Total Expenditures and			
Transfers Subject to Budget	0.00	\$ 1,193,870.00	\$ 1,193,870.00
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	0.00		
Unencumbered Cash, Ending	\$ 0.00		

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

Landfill Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Transfer In	120,000.00	120,000.00	0.00
Total Cash Receipts	<u>120,000.00</u>	<u>\$ 120,000.00</u>	<u>\$ 0.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	25,803.57	\$ 20,456.00	\$ (5,347.57)
Commodities	534.50	0.00	(534.50)
Capital Outlay	20,000.00	20,000.00	0.00
Temporary Note Principal	100,000.00	100,000.00	0.00
Temporary Note Interest	1,200.00	1,200.00	0.00
Total Expenditures and			
Transfers Subject to Budget	<u>147,538.07</u>	<u>\$ 141,656.00</u>	<u>\$ (5,882.07)</u>
Receipts Over (Under) Expenditures	(27,538.07)		
Unencumbered Cash, Beginning	<u>39,132.89</u>		
Unencumbered Cash, Ending	<u>\$ 11,594.82</u>		

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

**Konza Sewer District Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Total Cash Receipts	0.00	\$ 0.00	\$ 0.00
Expenditures and Transfers			
Subject to Budget			
Contractual Services	133.94	\$ 166.00	\$ 32.06
Total Expenditures and			
Transfers Subject to Budget	133.94	\$ 166.00	\$ 32.06
Receipts Over (Under) Expenditures	(133.94)		
Unencumbered Cash, Beginning	165.76		
Unencumbered Cash, Ending	\$ 31.82		

**Law Enforcement Center Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Total Cash Receipts	0.00	\$ 0.00	\$ 0.00
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	0.00	\$ 84,061.00	\$ 84,061.00
Total Expenditures and			
Transfers Subject to Budget	0.00	\$ 84,061.00	\$ 84,061.00
 Receipts Over (Under) Expenditures	0.00		
 Unencumbered Cash, Beginning	0.00		
 Unencumbered Cash, Ending	\$ 0.00		

Riley County, Kansas

Statement 3-25

**Road and Bridge Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Go Bond Proceeds	\$ 3,410,000.00	\$ 3,376,545.00	33,455.00
State Sales Tax	<u>1,234,398.07</u>	<u>1,200,000.00</u>	<u>34,398.07</u>
Total Cash Receipts	<u>4,644,398.07</u>	<u>\$ 4,576,545.00</u>	<u>\$ 67,853.07</u>
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	1,200,377.14	\$ 0.00	\$ (1,200,377.14)
Commodities	231,926.39	0.00	(231,926.39)
Capital Outlay	97,969.00	1,593,774.00	1,495,805.00
Temporary Note Principal	3,260,000.00	3,260,000.00	0.00
Temporary Note Interest	<u>116,545.00</u>	<u>116,545.00</u>	<u>0.00</u>
Total Expenditures and Transfers Subject to Budget	<u>4,906,817.53</u>	<u>\$ 4,970,319.00</u>	<u>\$ 63,501.47</u>
 Receipts Over (Under) Expenditures	 (262,419.46)		
 Unencumbered Cash, Beginning	 <u>1,568,116.37</u>		
 Unencumbered Cash, Ending	 <u>\$ 1,305,696.91</u>		

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

**University Park Water Main Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Total Cash Receipts	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures and Transfers			
Subject to Budget			
Transfer Out	<u>4,068.98</u>	<u>4,069.00</u>	<u>0.02</u>
Total Expenditures and			
Transfers Subject to Budget	<u>4,068.98</u>	<u>\$ 4,069.00</u>	<u>\$ 0.02</u>
Receipts Over (Under) Expenditures	(4,068.98)		
Unencumbered Cash, Beginning	<u>4,068.98</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>		

**Law Enforcement Center Surplus Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Total Cash Receipts	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>27,677.61</u>	<u>\$ 150,000.00</u>	<u>\$ 122,322.39</u>
Total Expenditures and			
Transfers Subject to Budget	<u>27,677.61</u>	<u>\$ 150,000.00</u>	<u>\$ 122,322.39</u>
Receipts Over (Under) Expenditures	(27,677.61)		
Unencumbered Cash, Beginning	<u>1,250,807.32</u>		
Unencumbered Cash, Ending	<u>\$ 1,223,129.71</u>		

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

**Valleywood Storm Water Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 8,064.55	\$ 8,730.00	\$ (665.45)
Collections	980.41	985.00	(4.59)
Delinquent	57.40	0.00	57.40
Total Cash Receipts	9,102.36	\$ 9,715.00	\$ (612.64)
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	371.83	\$ 5,000.00	\$ 4,628.17
Capital Outlay	0.00	5,000.00	5,000.00
Transfer Out	54,170.71	45,240.00	(8,930.71)
Total Expenditures and Transfers Subject to Budget	54,542.54	\$ 55,240.00	\$ 697.46
 Receipts Over (Under) Expenditures	(45,440.18)		
 Unencumbered Cash, Beginning	45,525.18		
 Unencumbered Cash, Ending	\$ 85.00		

Riley County, Kansas

Statement 3-29

**Emergency 911 Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Charges for Services	\$ 182,269.62	\$ 140,000.00	\$ 42,269.62
Interest	12,535.65	2,000.00	10,535.65
Total Cash Receipts	194,805.27	\$ 142,000.00	\$ 52,805.27
Expenditures and Transfers			
Subject to Budget			
Contractual Services	82,343.72	\$ 111,600.00	\$ 29,256.28
Commodities	64.00	4,000.00	3,936.00
Capital Outlay	2,745.00	115,000.00	112,255.00
Total Expenditures and Transfers Subject to Budget	85,152.72	\$ 230,600.00	\$ 145,447.28
Receipts Over (Under) Expenditures	109,652.55		
Unencumbered Cash, Beginning	433,136.16		
Unencumbered Cash, Ending	\$ 542,788.71		

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

**Solid Waste Disposal Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Charges for Services	\$ 2,230,253.54	\$ 2,100,000.00	\$ 130,253.54
State Aid	79,750.00	0.00	79,750.00
Other Income	<u>1,474.10</u>	<u>6,700.00</u>	<u>(5,225.90)</u>
Total Cash Receipts	<u>2,311,477.64</u>	<u>\$ 2,106,700.00</u>	<u>\$ 204,777.64</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	80,105.16	\$ 117,090.00	\$ 36,984.84
Contractual Services	1,694,646.49	1,785,399.00	90,752.51
Commodities	23,917.15	33,030.00	9,112.85
Capital Outlay	98,184.00	2,700.00	(95,484.00)
Employee Benefits	30,970.18	0.00	(30,970.18)
Transfer Out	<u>110,105.00</u>	<u>110,105.00</u>	<u>0.00</u>
Total Expenditures and Transfers Subject to Budget	<u>2,037,927.98</u>	<u>\$ 2,048,324.00</u>	<u>\$ 10,396.02</u>
Receipts Over (Under) Expenditures	273,549.66		
Unencumbered Cash, Beginning	<u>(58,375.66)</u>		
Unencumbered Cash, Ending	<u>\$ 215,174.00</u>		

Riley County, Kansas

Statement 3-31

**University Park Water and Sewer Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,007.71	\$ 4,090.00	\$ (82.29)
Delinquent	141.19	0.00	141.19
Deposits	900.00	825.00	75.00
Charges for Service	54,669.55	51,663.00	3,006.55
Total Cash Receipts	59,718.45	\$ 56,578.00	\$ 3,140.45
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	40,163.16	\$ 67,995.00	\$ 27,831.84
Commodities	10,638.39	11,501.00	862.61
Capital Outlay	5,847.75	12,000.00	6,152.25
Transfer Out	30,000.00	0.00	(30,000.00)
Total Expenditures and Transfers Subject to Budget	86,649.30	\$ 91,496.00	\$ 4,846.70
 Receipts Over (Under) Expenditures	 (26,930.85)		
 Unencumbered Cash, Beginning	 47,587.40		
 Unencumbered Cash, Ending	 \$ 20,656.55		

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

Riley County, Kansas

Statement 3-32

University Park Water and Sewer Reserve Fund
 Statement of Cash Receipts and Expenditures
 Actual and Budget
 For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Transfer In	\$ 30,000.00	\$ 0.00	\$ 30,000.00
Total Cash Receipts	<u>\$ 30,000.00</u>	<u>\$ 0.00</u>	<u>\$ 30,000.00</u>
Expenditures and Transfers Subject to Budget			
Total Expenditures and Transfers Subject to Budget	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	30,000.00		
Unencumbered Cash, Beginning	<u>937.78</u>		
Unencumbered Cash, Ending	<u>\$ 30,937.78</u>		

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

**Tatarrax Hills Water and Sewer Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Total Cash Receipts	0.00	\$ 0.00	\$ 0.00
Expenditures and Transfers Subject to Budget			
Contractual Services	0.00	\$ 2,967.00	\$ 2,967.00
Total Expenditures and Transfers Subject to Budget	0.00	\$ 2,967.00	\$ 2,967.00
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	0.00		
Unencumbered Cash, Ending	\$ 0.00		

**Hunter's Island Water District Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Deposits	\$ 150.00	\$ 150.00	\$ 0.00
Charges for Services	16,420.20	17,300.00	(879.80)
Total Cash Receipts	16,570.20	\$ 17,450.00	\$ (879.80)
Expenditures and Transfers			
Subject to Budget			
Contractual Services	8,563.05	\$ 20,060.00	\$ 11,496.95
Commodities	7,841.67	10,885.00	3,043.33
Transfer Out	13,549.44	1,590.00	(11,959.44)
Total Expenditures and Transfers Subject to Budget	29,954.16	\$ 32,535.00	\$ 2,580.84
Receipts Over (Under) Expenditures	(13,383.96)		
Unencumbered Cash, Beginning	17,598.36		
Unencumbered Cash, Ending	\$ 4,214.40		

**Hunter's Island Water Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Transfer In	\$ 13,549.44	\$ 1,590.00	\$ 11,959.44
Total Cash Receipts	13,549.44	\$ 1,590.00	\$ 11,959.44
Expenditures and Transfers			
Subject to Budget			
Commodities	0.00	\$ 6,646.00	\$ 6,646.00
Total Expenditures and Transfers Subject to Budget	0.00	\$ 6,646.00	\$ 6,646.00
Receipts Over (Under) Expenditures	13,549.44		
Unencumbered Cash, Beginning	6,022.08		
Unencumbered Cash, Ending	\$ 19,571.52		

Moehlman Bottoms Water District Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Charges for Services	\$ 15,237.90	\$ 8,700.00	\$ 6,537.90
Deposits	75.00	0.00	75.00
Total Cash Receipts	15,312.90	\$ 8,700.00	\$ 6,612.90
Expenditures and Transfers			
Subject to Budget			
Contractual Services	5,107.48	\$ 6,786.00	\$ 1,678.52
Commodities	7,978.82	4,740.00	(3,238.82)
Total Expenditures and Transfers Subject to Budget	13,086.30	\$ 11,526.00	\$ (1,560.30)
Receipts Over (Under) Expenditures	2,226.60		
Unencumbered Cash, Beginning	8,071.37		
Unencumbered Cash, Ending	\$ 10,297.97		

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

**Terra Heights Sewer Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,857.69	\$ 4,858.00	\$ (0.31)
Motor Vehicle	(1.05)	0.00	(1.05)
Charges for Services	21,533.03	23,000.00	(1,466.97)
Total Cash Receipts	26,389.67	\$ 27,858.00	\$ (1,468.33)
Expenditures and Transfers			
Subject to Budget			
Contractual Services	15,429.05	\$ 13,656.00	\$ (1,773.05)
Commodities	2,273.45	665.00	(1,608.45)
Capital Outlay	0.00	4,000.00	4,000.00
Transfer Out	7,560.00	10,080.00	2,520.00
Total Expenditures and Transfers Subject to Budget	25,262.50	\$ 28,401.00	\$ 3,138.50
Receipts Over (Under) Expenditures	1,127.17		
Unencumbered Cash, Beginning	(417.55)		
Unencumbered Cash, Ending	\$ 709.62		

**Terra Heights Sewer Sinking Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Transfer In	\$ 7,560.00	\$ 10,080.00	\$ (2,520.00)
Total Cash Receipts	7,560.00	\$ 10,080.00	\$ (2,520.00)
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	6,405.03	\$ 0.00	\$ (6,405.03)
Commodities	962.38	0.00	(962.38)
Capital Outlay	13,871.70	39,518.00	25,646.30
Total Expenditures and Transfers Subject to Budget	21,239.11	\$ 39,518.00	\$ 18,278.89
Receipts Over (Under) Expenditures	(13,679.11)		
Unencumbered Cash, Beginning	29,386.58		
Unencumbered Cash, Ending	\$ 15,707.47		

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

**Valleywood Water and Sewer Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Charges for Services	\$ 27,975.80	\$ 28,300.00	\$ (324.20)
Transfer In	54,170.71	45,240.00	8,930.71
Customer Deposits	0.00	525.00	(525.00)
Total Cash Receipts	82,146.51	\$ 74,065.00	\$ 8,081.51
Expenditures and Transfers			
Subject to Budget			
Contractual Services	18,132.53	\$ 30,330.00	\$ 12,197.47
Commodities	16,236.66	234.00	(16,002.66)
Transfer Out	0.00	10,000.00	10,000.00
Total Expenditures and Transfers Subject to Budget	34,369.19	\$ 40,564.00	\$ 6,194.81
Receipts Over (Under) Expenditures	47,777.32		
Unencumbered Cash, Beginning	7,037.19		
Unencumbered Cash, Ending	\$ 54,814.51		

**Valleywood Water and Sewer Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Transfer In	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Cash Receipts	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>0.00</u>	<u>\$ 9,297.00</u>	<u>\$ 9,297.00</u>
Total Expenditures and			
Transfers Subject to Budget	<u>0.00</u>	<u>\$ 9,297.00</u>	<u>\$ 9,297.00</u>
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>		

Konza Water District Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Charges for Services	\$ 86,198.45	\$ 52,000.00	\$ 34,198.45
Customer Deposits	675.00	750.00	(75.00)
Total Cash Receipts	86,873.45	\$ 52,750.00	\$ 34,123.45
Expenditures and Transfers			
Subject to Budget			
Contractual Services	28,628.07	\$ 42,500.00	\$ 13,871.93
Commodities	2,486.08	4,579.00	2,092.92
Capital Outlay	4,317.00	38,805.00	34,488.00
Transfer Out	38,506.82	0.00	(38,506.82)
Total Expenditures and Transfers Subject to Budget	73,937.97	\$ 85,884.00	\$ 11,946.03
Receipts Over (Under) Expenditures	12,935.48		
Unencumbered Cash, Beginning	70,801.07		
Unencumbered Cash, Ending	\$ 83,736.55		

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

**University Park Improvement District Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 3,772.62	\$ 3,850.00	\$ (77.38)
Delinquent	115.81	0.00	115.81
Charges for Service	<u>16,055.30</u>	<u>13,500.00</u>	<u>2,555.30</u>
Total Cash Receipts	<u>19,943.73</u>	<u>\$ 17,350.00</u>	<u>\$ 2,593.73</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	19,787.48	\$ 17,608.00	\$ (2,179.48)
Capital Outlay	<u>0.00</u>	<u>22,000.00</u>	<u>22,000.00</u>
Total Expenditures and Transfers Subject to Budget	<u>19,787.48</u>	<u>\$ 39,608.00</u>	<u>\$ 19,820.52</u>
Receipts Over (Under) Expenditures	156.25		
Unencumbered Cash, Beginning	<u>1,104.15</u>		
Unencumbered Cash, Ending	<u>\$ 1,260.40</u>		

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

Riley County, Kansas

Statement 3-43

Deep Creek Sewer Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Special Assessments	\$ 6,345.22	\$ 6,500.00	\$ (154.78)
Total Cash Receipts	<u>6,345.22</u>	<u>\$ 6,500.00</u>	<u>\$ (154.78)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	3,318.87	\$ 13,716.00	\$ 10,397.13
Commodities	325.50	180.00	(145.50)
Capital Outlay	0.00	5,000.00	5,000.00
Transfer Out	<u>11,696.44</u>	<u>1,737.00</u>	<u>(9,959.44)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>15,340.81</u>	<u>\$ 20,633.00</u>	<u>\$ 5,292.19</u>
Receipts Over (Under) Expenditures	(8,995.59)		
Unencumbered Cash, Beginning	<u>14,936.81</u>		
Unencumbered Cash, Ending	<u>\$ 5,941.22</u>		

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

Riley County, Kansas

Statement 3-44

Deep Creek Reserve Fund
 Statement of Cash Receipts and Expenditures
 Actual and Budget
 For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Transfer In	\$ 11,696.44	\$ 1,737.00	\$ 9,959.44
Total Cash Receipts	<u>11,696.44</u>	<u>\$ 1,737.00</u>	<u>\$ 9,959.44</u>
Expenditures and Transfers			
Subject to Budget			
Commodities	0.00	\$ 7,378.00	\$ 7,378.00
Total Expenditures and			
Transfers Subject to Budget	<u>0.00</u>	<u>\$ 7,378.00</u>	<u>\$ 7,378.00</u>
Receipts Over (Under) Expenditures	11,696.44		
Unencumbered Cash, Beginning	<u>6,608.88</u>		
Unencumbered Cash, Ending	<u>\$ 18,305.32</u>		

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

**Mertz / McGehee Drainage Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts	\$ 0.00	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	\$ 0.00	\$ 0.00
Expenditures and Transfers			
Subject to Budget			
Contractual Services	0.00	\$ 6,183.00	\$ 6,183.00
Total Expenditures and			
Transfers Subject to Budget	0.00	\$ 6,183.00	\$ 6,183.00
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	6,183.36		
Unencumbered Cash, Ending	\$ 6,183.36		

**Carson Sewer Benefit District Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2005**

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Ad Valorem Tax	\$ 2,500.19	\$ 2,500.00	\$ 0.19
Miscellaneous Collections	400.00	0.00	400.00
Total Cash Receipts	2,900.19	\$ 2,500.00	\$ 400.19
Expenditures and Transfers			
Subject to Budget			
Contractual Services	705.15	\$ 5,500.00	\$ 4,794.85
Total Expenditures and Transfers Subject to Budget	705.15	\$ 5,500.00	\$ 4,794.85
Receipts Over (Under) Expenditures	2,195.04		
Unencumbered Cash, Beginning	5,714.74		
Unencumbered Cash, Ending	\$ 7,909.78		

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

Agency Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2005

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Property Tax	\$ 23,949,433.48	\$ 41,922,924.25	\$ 42,985,974.75	\$ 22,886,382.98
Real Estate Redemption	86,369.12	432,027.72	385,384.48	133,012.36
Regular Delinquent Personal	0.00	0.00	0.00	0.00
Advance Tax	0.00	4,462.13	4,462.13	0.00
Tax Sale	0.00	122,074.88	121,899.32	175.56
Special Delinquent Personal	6,001.61	136,618.92	135,483.03	7,137.50
City Special Assessments	0.00	2,168,326.95	0.00	2,168,326.95
City - County Highway Tax	0.00	1,290,924.24	1,290,924.24	0.00
Motor Vehicle Tax	945,934.74	4,463,714.04	4,520,285.46	889,363.32
Recreational Vehicle Tax	9,188.94	43,088.34	43,944.26	8,333.02
16/20 Trucks	34,018.55	60,467.77	55,558.02	38,928.30
Total Distributable Funds	<u>25,030,946.44</u>	<u>50,644,629.24</u>	<u>49,543,915.69</u>	<u>26,131,659.99</u>
State Funds:				
State General	0.00	23,194.00	23,194.00	0.00
Educational Building	227.13	373,545.53	373,571.63	201.03
Institutional Building	113.57	186,772.55	186,785.60	100.52
Correctional Institutions Building	0.00	0.00	0.00	0.00
Motor Vehicle Tags	8,403.00	1,866,293.19	1,866,955.69	7,740.50
Game Licenses	53,653.50	68,219.85	118,479.95	3,393.40
Park Permits	712.75	2,610.75	3,204.50	119.00
Third Pole Permits	0.00	304.00	245.00	59.00
Total State Funds	<u>63,109.95</u>	<u>2,520,939.87</u>	<u>2,572,436.37</u>	<u>11,613.45</u>
Subdivision Funds:				
School Districts	9,333.04	15,540,436.56	15,540,957.44	8,812.16
Townships	0.00	600,828.29	600,828.29	0.00
Cities	9,889.53	13,024,624.44	13,026,304.94	8,209.03
Cemeteries	4,341.20	42,197.33	40,547.91	5,990.62
NCK Library System	0.00	101,236.49	101,236.49	0.00
Mill Creek Watershed	0.00	144.64	144.64	0.00
Total Subdivision Funds	<u>23,563.77</u>	<u>29,309,467.75</u>	<u>29,310,019.71</u>	<u>23,011.81</u>

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

Agency Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2005

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Funds:				
Riley County Police Department	2,204,701.15	10,058,595.28	10,065,060.92	2,198,235.51
Law Enforcement Trust	2,283.17	6,468.40	0.00	8,751.57
Long & Short Accounts	11,787.96	30.52	(2,371.66)	14,190.14
Tax Holding	21,825.86	153,270.02	154,299.77	20,796.11
Homestead Holding	0.00	0.00	0.00	0.00
Drivers License	444.50	22,128.00	22,057.00	515.50
Sales and Compensating Tax	84,558.86	1,115,728.32	1,130,312.91	69,974.27
Total Other Funds	<u>2,325,601.50</u>	<u>11,356,220.54</u>	<u>11,369,358.94</u>	<u>2,312,463.10</u>
Total	<u>\$ 27,443,221.66</u>	<u>\$ 93,831,257.40</u>	<u>\$ 92,795,730.71</u>	<u>\$ 28,478,748.35</u>

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

Statement of Changes in Long Term Debt
For the Year Ended December 31, 2005

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
Series 1997-A	4.45%-5.3%	10/01/97	\$ 4,325,000.00	09/01/18	\$ 3,035,000.00	0.00	\$ 2,390,000.00	\$(2,390,000.00)	\$ 645,000.00	\$ 149,220.00
Series 1998-A	3.80%-4.6%	01/15/98	9,525,000.00	09/01/12	3,850,000.00	0.00	615,000.00	(615,000.00)	3,235,000.00	170,105.00
Series 1999-A	4.35%-6.0%	03/01/99	262,218.00	09/01/14	150,000.00	0.00	25,000.00	(25,000.00)	125,000.00	6,587.50
Series 2000-A	4.95%-6.7%	10/15/00	241,500.00	09/01/20	200,000.00	0.00	10,000.00	(10,000.00)	190,000.00	11,110.00
Series 2002	1.9%-4.6%	09/01/02	1,155,000.00	09/01/22	1,025,000.00	0.00	70,000.00	(70,000.00)	955,000.00	36,630.00
Series 2004-A	2.7%-4.25%	01/15/04	241,000.00	09/01/14	241,000.00	0.00	16,000.00	(16,000.00)	225,000.00	13,547.17
Series 2005	2.6%-4.0%	05/15/05	2,345,000.00	09/01/18	0.00	2,345,000.00	25,000.00	2,320,000.00	2,320,000.00	24,588.31
Series 2005-B	3.05%-5.0%	08/15/05	3,410,000.00	09/01/12	0.00	3,410,000.00	0.00	3,410,000.00	3,410,000.00	0.00
General Obligation Loan:										
Kansas Water Pollution Control Loan	3.09%	05/24/00	180,106.30	03/01/20	141,946.61	0.00	7,894.28	(7,894.28)	134,052.33	4,325.63
Capital Leases:										
2 Fire Trucks	4.53%	03/01/99	290,262.72	06/01/05	27,584.57	0.00	27,584.57	(27,584.57)	0.00	633.04
Car	7.20%	11/09/01	13,428.49	11/09/01	2,980.51	0.00	2,980.51	(2,980.51)	0.00	107.93
3 2006 Ford F-450 4x4's	4.09%	11/14/05	126,445.00	09/30/09	0.00	126,445.00	0.00	126,445.00	126,445.00	0.00
Temporary Notes:										
Series 2003-2	1.65%	07/01/03	3,260,000.00	09/01/05	3,260,000.00	0.00	3,260,000.00	(3,260,000.00)	0.00	116,545.00
Series 2004-1	1.92%	08/31/04	100,000.00	08/31/05	100,000.00	0.00	100,000.00	(100,000.00)	0.00	1,200.00
Total Bonded Indebtedness					12,033,511.69	5,881,445.00	6,549,459.36	(668,014.36)	11,365,497.33	534,599.58
Compensated Absences	N/A	N/A	N/A	N/A	573,774.17	0.00	5,294.92	(5,294.92)	568,479.25	0.00
Landfill Closure & Post Closure Care	N/A	N/A	N/A	N/A	6,000,000.00	0.00	0.00	0.00	6,000,000.00	0.00
Total Long-Term Debt					<u>\$ 18,607,285.86</u>	<u>\$ 5,881,445.00</u>	<u>\$ 6,554,754.28</u>	<u>\$ (673,309.28)</u>	<u>\$ 17,933,976.58</u>	<u>\$ 534,599.58</u>

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

Schedule of Maturity of Long-Term Debt
For the Year Ended December 31, 2005

	Year(s)										Total
	2006	2007	2008	2009	2010	2011 - 2015	2016 - 2020	2021 - 2022			
Principal											
General Obligation Bonds	\$1,390,000.00	\$1,340,000.00	\$1,325,000.00	\$1,305,000.00	\$1,260,000.00	\$3,335,000.00	\$1,010,000.00	\$140,000.00	\$11,105,000.00		
General Obligation Loans	8,140.10	8,393.56	8,654.93	8,924.43	9,202.32	50,492.54	40,244.45	0.00	134,052.33		
Capital Leases	30,191.97	30,794.44	32,066.81	33,391.78	0.00	0.00	0.00	0.00	126,445.00		
Total Principal	1,428,332.07	1,379,188.00	1,365,721.74	1,347,316.21	1,269,202.32	3,385,492.54	1,050,244.45	140,000.00	11,365,497.33		
Interest											
General Obligation Bonds	442,311.44	375,340.00	319,250.00	268,052.50	220,395.00	516,390.00	134,012.50	9,590.00	2,285,341.44		
General Obligation Loans	4,079.82	3,826.34	3,564.99	3,295.47	3,017.58	10,607.02	2,525.23	0.00	30,916.45		
Capital Leases	4,227.53	3,625.06	2,352.69	1,027.72	0.00	0.00	0.00	0.00	11,233.00		
Total Interest	450,618.79	382,791.40	325,167.68	272,375.69	223,412.58	526,997.02	136,537.73	9,590.00	2,327,490.89		
Total Principal & Interest	\$1,878,950.86	\$1,761,979.40	\$1,690,889.42	\$1,619,691.90	\$1,492,614.90	\$3,912,489.56	\$1,186,782.18	\$149,590.00	\$13,692,988.22		

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

Riley County, Kansas

Notes to the Financial Statements December 31, 2005

1. Summary of Significant Accounting Policies

Reporting Entity

Riley County, Kansas is a municipal corporation governed by an elected three-member board of commissioners. These financial statements present Riley County, the primary government. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements referred to above do not include the financial data of component units of Riley County, Kansas.

For financial reporting purposes the financial activities of the following special districts are accounted for as if they were part of the County's operations in proprietary (enterprise) funds because the County's governing body, in separate session, serves as the governing body for each of these special districts:

- Fire District
- University Park Water and Sewer District
- Tatarrax Hills Water and Sewer District
- Hunter's Island Water District
- Moehlman Bottoms Water District
- Terra Heights Sewer Maintenance District
- Valleywood Water and Sewer District
- Valleywood Storm Water Fund
- Konza Water District
- Deep Creek Sewer Fund
- Mertz/McGehee Drainage
- Carson Sewer Fund

In addition, under applicable state statutes, the County provides accounting services to the University Park Improvement District, which provides recreation facilities for that district within the County. This is accounted for as a proprietary (enterprise) fund in the County's financial statements. Revenues required for the upkeep of these recreational facilities are derived solely from customer user fees.

Joint Ventures - A joint venture is a legal entity or other organization that results from a contractual arrangement that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain an ongoing financial interest or an ongoing financial responsibility.

Riley County, Kansas

Notes to the Financial Statements December 31, 2005

Jointly Governed Organizations - Jointly governed organizations consist of a regional government or other multi-governmental arrangement that is governed by representatives from each of the governments that create the organization, but is not a joint venture because the participants do not retain an ongoing financial interest or responsibility.

Members of the Riley County governing body are also members of the following organizations' governing bodies. In addition, the County appropriates funds, as disclosed in the financial statements, to these organizations:

Riley County Health Department
Riley County Law Enforcement Agency
Big Lakes Regional Planning Council
Regional Juvenile Detention Center

Fund Accounting

The accounts of the County are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds were utilized in recording the financial activities of the County for the year of 2005.

Government Funds

General Fund - The general fund is used to account for all unrestricted financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources, other than special assessments or major capital projects, that are restricted by law or administrative action to expenditures for specific purposes.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Capital Projects Fund - Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities and improvements, other than those financed by enterprise funds.

Riley County, Kansas

Notes to the Financial Statements December 31, 2005

Proprietary Funds

Enterprise Funds - Enterprise funds are used to account for operations where it is the intent that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

The amounts shown in the totals rows on the accompanying financial statements are presented only to facilitate financial analysis and are not the equivalent of consolidated financial statements. Interfund transactions have not been eliminated from the total row of each financial statement.

Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The County has obtained a GAAP waiver from the State of Kansas for 2005.

Departure From Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, 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. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements.

Riley County, Kansas

Notes to the Financial Statements December 31, 2005

Budgetary Information

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

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

Under K.S.A. 79-2930 the amount of each finally adopted budgeted fund may be less, but not more, than the amount published in the proposed budget for public hearing. Under K.S.A. 79-2929a, budgets may be amended during the year when unanticipated non-property tax revenues are available. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The following budgets were amended during the year:

	Original Budgeted Expenditures	Amended Budgeted Expenditures
Road and Bridge Capital Project Fund	\$ 4,357,564	\$ 4,970,319
Solid Waste Disposal Fund	1,809,267	2,048,324
LEC Surplus Fund	0	150,000
Valleywood Storm Water Fund	36,930	55,240
Valleywood Water and Sewer Fund	30,564	40,564
Konza Sewer District Capital Project Fund	0	166
Landfill Capital Project Fund	20,456	141,656
Fire District Fund	404,985	541,061

Riley County, Kansas

Notes to the Financial Statements December 31, 2005

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, agency or distributable funds, proprietary reserve funds and the following special revenue funds:

- Register of Deeds Technology
- Capital Improvements
- County Auction
- Treasurer's Special Auto
- Adult Services
- Prosecuting Attorney Training
- War Memorial
- Special Prosecutor Trust

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

Deposits and Investments

Cash balances in all funds are considered in determining the amount to be invested. Investment earnings are credited to the Emergency 911, Worker's Compensation, Register of Deeds Technology, Capital Improvements, Bond Redemption, and various capital project funds based on their average cash balances throughout the year. All other investment earnings are credited to the General Fund.

Riley County, Kansas

Notes to the Financial Statements December 31, 2005

Compensated Absences

Expenses for accumulated vacation and sick leave earned by the employees are recorded when paid or taken by the employee. The County's policies regarding vacations, short-term sick leave, and personal time off are combined into an annual leave category. The annual leave policy permits employees to accumulate a maximum of 12 to 21 days. Upon termination or resignation from service with the County, employees are entitled to payment of all annual leave earned prior to termination or resignation. All regular full-time employees earn and accumulate extended sick leave at the rate of 1.85 hours for each regular pay period of service. Upon retirement, an employee may receive compensation for accumulated extended sick leave at the rates in the County's extended sick leave payout table. To qualify for extended sick leave payment, an employee must have 384 hours accumulated. The County will pay 120 hours compensation for 384 hours accumulated up to a maximum 376 hours compensation for 768 hours accumulated.

Pension Plan

Substantially all employees of the County are members of the State of Kansas Public Employees' Retirement System, a multiple-employer public employer state wide pension plan. The County's policy is to fund all pension costs accrued; such costs to be funded are determined annually by the system's actuary.

2. Compliance with Finance-Related Legal and Contractual Provisions

Expenditures of the following funds, which required a legal operating budget, exceeded budgeted expenditures in violation of K.S.A. 79-2935:

<u>Fund</u>	<u>Expenditures in Excess of Budget</u>
Moehlman Bottoms Water District	\$ 1,560.30

The Solid Waste Disposal Fund had a negative beginning unencumbered cash balance of \$58,375.66 and Terra Heights Sewer Fund had a negative beginning unencumbered cash balance of \$417.55 in violation of K.S.A. 10-1113.

Riley County, Kansas

Notes to the Financial Statements December 31, 2005

K.S.A. 20-349 requires that the financial affairs of the district court in each county be subject to audit pursuant to the provisions of K.S.A. 1978 Supp. 75-1122. The District Court operations are included in the County's General Fund. In addition, the Law Library is required to be audited as part of the County audit. The operations of the Law Library are not included in the financial statements of the County as the Law Library is independent of the County fiscally. Following is a summary of the Law Library cash receipts and expenditures for the year ended December 31, 2005:

Registration fees	\$ 4,000.00
Case fees from Clerk of the District Court	45,000.33
Other	<u>304.36</u>
Total Cash Receipts	<u>49,304.69</u>
Expenditures	
Law librarian salary	2,061.00
Books and publications	42,758.87
Postage and other	<u>1,009.94</u>
Total Expenditures	<u>45,829.81</u>
Receipts Over (Under) Expenditures	3,474.88
Unencumbered Cash, Beginning	<u>2,919.31</u>
Unencumbered Cash, Ending	<u>\$ 6,394.19</u>

3. Deposits and Investments

The County pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the County's investments.

Riley County, Kansas

Notes to the Financial Statements December 31, 2005

Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county 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 County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County'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 County has no investment policy that would further limit its investment choices.

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.

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" with Kansas State Bank are from April 15th through June 13th and December 3rd through January 31st. All deposits were legally secured at December 31, 2005.

At December 31, 2005, the County's carry amount of deposits was \$42,074,728.86 and the bank balance was \$42,992,952.78. Of the bank balance, \$611,006.40 was covered by federal depository insurance, \$42,381,946.38 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The pledged securities are held under a tri-party custodial agreement signed by all three parties; the County, the pledging bank, and the independent third-party bank holding the pledged securities.

Riley County, Kansas

Notes to the Financial Statements December 31, 2005

Property Taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 20 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year prior to January of the ensuing year.

5. Capital Projects

At year-end, capital project authorizations compared with expenditures from inception for uncompleted projects are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Landfill Capital Project Fund	\$ 21,668,666.28	\$ 15,933,045.11
Road and Bridge Capital Project Fund	8,728,080.56	1,373,971.96

6. Long-Term Debt and Advance Refunding

On January 15, 1998 the County issued \$9,525,000.00 of General Obligation Bonds. The proceeds from this issuance were used to defease certain General Obligation Bonds by placing the proceeds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2005, \$1,495,000.00 of bonds outstanding are considered defeased. The bonds are payable through 2007.

On May 15, 2004 the County entered into a trust agreement with the Security Bank of Kansas City. Under the terms of this agreement the County transferred funds sufficient to defease certain revenue bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2005, \$4,360,000.00 of bonds outstanding are considered defeased. The bonds are payable through 2006.

Riley County, Kansas

Notes to the Financial Statements December 31, 2005

On May 15, 2005 the County issued \$2,345,000.00 of General Obligation Bonds. The proceeds from this issuance were used to defease certain General Obligation Bonds by placing the proceeds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust accounts assets and liabilities for the defeased bonds are not included in the Counties financial statements. At December 31, 2005, \$2,175,000.00 of bonds outstanding are considered defeased. The bonds are payable through 2008, at which time they will be called.

General Obligation Bond Covenants

General obligation bonds are secured by the full faith and credit of the County. In each year debt is outstanding, an ad valorem tax is levied equal to principal and interest due.

7. Interfund Transactions

Transfers were as follows:

<u>From</u>	<u>To</u>	
General Fund	Capital Improvements Fund	\$1,688,762.00
General Fund	Economic Development Fund	232,705.00
General Fund	Bond & Interest Fund	120,000.00
Register of Deeds Technology Fund	General Fund	20,000.00
University Park Water Main Capital Project Fund	Bond and Interest Fund	4,068.98
	University Park Water & Sewer Reserve Fund	30,000.00
University Park Water & Sewer Fund	Bond & Interest Fund	38,506.82
Konza Water District Fund	Rural Fire Capital Outlay Fund	251,445.00
Fire District Fund	Hunters Island Water Reserve Fund	13,549.44
Hunters Island Water District Fund	Deep Creek Reserve Fund	11,696.44
Deep Creek Sewer Fund	Terra Heights Sewer Sinking	7,560.00
Terra Heights Sewer Fund	Valleywood Water & Sewer Fd	54,170.71
Valleywood Storm Water Fund	Bond & Interest Fund	110,105.00
Solid Waste Fund Disposal Fund	General Fund	55,307.14
Treasurer's Special Auto Fund		

Transfers made were for funding, bond requirements, statute requirements or fund close out.

Riley County, Kansas

Notes to the Financial Statements December 31, 2005

8. Risk Management

General

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no decreases in insurance coverage from the prior year.

Worker's Compensation

The County is acting as self-insurer for Worker's Compensation. The County has supplemented their coverage by the purchase of insurance. The County must cover the first \$60,000.00 of each accident. It is the intention of the County to charge the expense of this insurance coverage against the reserve fund in future years to reduce the amount of fund balance to a stipulated amount, after which tax levies will maintain it at that level.

9. Compensated Absences

As of December 31, 2005, the accumulated vacation leave, sick leave, and overtime compensation due was:

Vacation leave	\$ 254,413.80
Sick leave	249,612.16
Overtime compensation	4,180.06
Taxes and benefits	<u>60,273.23</u>
Total	<u>\$ 568,479.25</u>

Riley County, Kansas

Notes to the Financial Statements December 31, 2005

10. Defined Benefit Pension Plan

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 S. Kansas, Suite 100; Topeka, Kansas 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% 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 rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for calendar year 2005 is 4.21%. The County employer contributions for the years ending December 31, 2005, 2004 and 2003 were \$208,424.11, \$169,577.66 and \$154,484.95, respectively, equal to the statutory required contributions for each year.

11. Closure and Post Closure Care Costs

State and federal laws and regulations require that Riley County, Kansas place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The landfill was closed December 31, 1991. Closure and post closure costs as of December 31, 2005 were \$15,933,045.11. It is estimated that an additional \$6,000,000.00 may be spent on closure and post closure care expenses between the date of the financial statements and December 31, 2021. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. These costs will be paid by taxpayers through the issuance of general obligation bonds.

Riley County, Kansas

Notes to the Financial Statements December 31, 2005

12. Contingencies

The County is a co-defendant in legal actions pending. County counsel has advised the cases have not progressed sufficiently to render an opinion as to outcome or it is anticipated the suits will be dismissed.

**Report on Compliance and on Internal Control Over
Financial Reporting Based on an Audit of Financial Statements
Performed in Accordance With Government Auditing Standards**

August 24, 2006

The Board of Commissioners
Riley County, Kansas

I have audited the financial statements of Riley County, Kansas as of and for the year ended December 31, 2005 and have issued my report thereon dated August 24, 2006. As described in Note 1, Riley County, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with 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. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

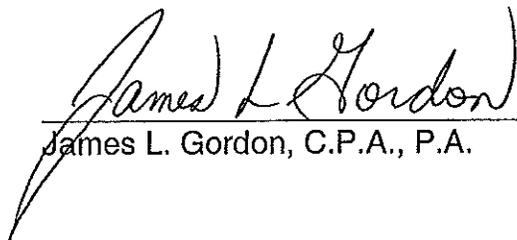
Compliance

As part of obtaining reasonable assurance about whether Riley County, Kansas' financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Riley County, Kansas' internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information of the Board of Commissioners and management of Riley County, Kansas, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



James L. Gordon, C.P.A., P.A.

Riley County, Kansas

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2005**

Single audit not required for year ended December 31, 2005.

Riley County, Kansas

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2005**

Single audit not required for the year ended December 31, 2004.