

**Riley County, Kansas**

**Financial Statements  
December 31, 2006**

**Riley County, Kansas**  
**Financial Statements**  
**For the Year Ended December 31, 2006**

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## INDEPENDENT AUDITOR'S REPORT

August 29, 2007

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, 2006 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, 2006.

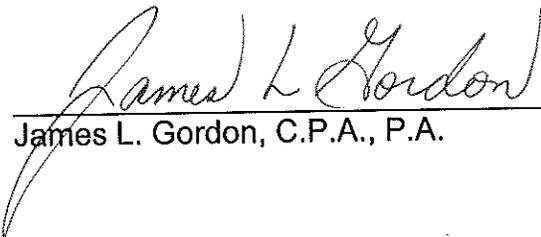
As described in Note 1, Riley County, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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, 2006, 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 29, 2007, 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.



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

Riley County, Kansas

Statement 1  
Page 1

Summary of Cash Receipts,  
Expenditures, and Unencumbered Cash  
For the Year Ended December 31, 2006

Fund	Beginning	Cash	Expenditures	Ending	Add	Ending Cash
	Unencumbered			Unencumbered	Outstanding	
	Cash Balance	Receipts		Cash Balance	Encumbrances and Accounts Payable	Balance
General Fund	\$ 4,373,478.03	\$ 17,170,657.99	\$ 16,403,233.32	\$ 5,140,902.70	\$ 270,625.18	\$ 5,411,527.88
Special Revenue Funds:						
Fire District	13,456.53	433,190.85	428,589.33	18,058.05	21,612.12	39,670.17
County Building	90,160.24	177,851.34	176,329.66	91,681.92	11,101.13	102,783.05
Economic Development	205,179.74	163,300.05	286,133.00	82,346.79	0.00	82,346.79
Register of Deeds Technology	93,100.64	103,061.31	126,985.78	69,176.17	0.00	69,176.17
Worker's Compensation	88,286.04	79,798.22	23,563.56	144,520.70	0.00	144,520.70
Special Alcohol and Drug						
Abuse Programs	5,909.28	2,810.19	3,400.00	5,319.47	0.00	5,319.47
RCPD Levy	1,386.53	2,342,255.45	2,317,607.60	26,034.38	27,130.76	53,165.14
Noxious Weed Capital Outlay	6,896.42	0.00	0.00	6,896.42	0.00	6,896.42
Rural Fire Capital Outlay	308,128.79	80,000.00	154,038.43	234,090.36	0.00	234,090.36
Capital Improvements	2,822,655.96	2,053,406.20	4,252,426.67	623,635.49	246,973.32	870,608.81
County Auction	6,574.93	0.00	1,584.00	4,990.93	300.00	5,290.93
Treasurer's Special Auto	0.00	224,563.44	224,563.44	0.00	64.18	64.18
Adult Services	42,606.49	337,300.32	356,616.69	23,290.12	2,037.28	25,327.40
Prosecuting Attorney Training	645.20	4,715.36	4,216.63	1,143.93	0.00	1,143.93
War Memorial	10,469.43	1,235.00	522.50	11,181.93	0.00	11,181.93
Special Prosecutor Trust	26,000.35	9,163.34	18,463.30	16,700.39	0.00	16,700.39
LEC Bond Revenue	978,030.11	0.00	0.00	978,030.11	0.00	978,030.11
Concealed Carry	0.00	1,720.00	0.00	1,720.00	0.00	1,720.00
Debt Service Funds:						
Bond and Interest	177,995.68	1,941,224.40	1,844,538.85	274,681.23	0.00	274,681.23
LEC Bond Redemption	0.00	200.00	0.00	200.00	0.00	200.00
Capital Projects Funds:						
Landfill Capital Project	11,594.82	38,000.00	13,961.49	35,633.33	887.29	36,520.62
Konza Sewer District	31.82	0.00	10.00	21.82	0.00	21.82
Law Enforcement Center	0.00	0.00	0.00	0.00	0.00	0.00
Road and Bridge Capital Project	1,305,696.91	1,462,127.26	1,341,812.36	1,426,011.81	17,567.35	1,443,579.16
Law Enforcement Center Surplus	1,223,129.71	0.00	168,755.07	1,054,374.64	53,030.77	1,107,405.41
Proprietary Funds:						
Valleywood Storm Water	85.00	511.95	596.95	0.00	0.00	0.00
Emergency 911	542,788.71	202,797.65	610,672.69	134,913.67	369,911.86	504,825.53
Solid Waste Disposal	215,174.00	1,951,707.56	1,853,522.05	313,359.51	109,844.85	423,204.36
University Park Water and Sewer	20,656.55	83,562.88	100,138.66	4,080.77	11,880.06	15,960.83
Univ. Park Water and Sewer Res	30,937.78	15,000.00	28,250.00	17,687.78	0.00	17,687.78
Hunter's Island Water District	4,214.40	18,100.96	21,959.65	355.71	1,021.77	1,377.48
Hunter's Island Water Reserve	19,571.52	1,520.64	1,500.00	19,592.16	0.00	19,592.16
Moehlman Boltoms Water District	10,297.97	12,613.61	13,461.66	9,449.92	686.41	10,136.33

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, 2006**

<u>Fund</u>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Terra Heights Sewer	709.62	25,636.96	26,395.85	(49.27)	1,735.85	1,686.58
Terra Heights Sewer Sinking	15,707.47	9,060.00	6,425.50	18,341.97	0.00	18,341.97
Valleywood Water and Sewer	54,814.51	37,441.54	84,661.65	7,594.40	2,394.84	9,989.24
Valleywood Water and Sewer Res	0.00	56,000.00	0.00	56,000.00	0.00	56,000.00
Konza Water District	83,736.55	60,633.58	50,136.98	94,233.15	3,673.51	97,906.66
Univ. Park Improvement District	1,260.40	19,930.53	19,952.61	1,238.32	0.00	1,238.32
Deep Creek Sewer	5,941.22	6,310.91	6,531.51	5,720.62	258.04	5,978.66
Deep Creek Reserve	18,305.32	1,736.64	0.00	20,041.96	0.00	20,041.96
Mertz/McGehee Drainage	6,183.36	0.00	0.00	6,183.36	0.00	6,183.36
Carson Sewer Benefit District	7,909.78	2,821.25	0.00	10,731.03	0.00	10,731.03
<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 12,829,707.81</b>	<b>\$ 29,131,967.38</b>	<b>\$ 30,971,557.44</b>	<b>\$ 10,990,117.75</b>	<b>\$ 1,152,736.57</b>	<b>\$ 12,142,854.32</b>

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, 2006**

**Composition of Cash**

Certificates of Deposit:

Community First National Bank	100,000.00
Riley State Bank	500,000.00
Kansas State Bank	100,000.00
Kansas State Bank	400,000.00
United Bank and Trust	200,000.00
United Bank and Trust	500,000.00
United Bank and Trust	500,000.00
United Bank and Trust	100,000.00
United Bank and Trust	400,000.00

CDARS:

Community First National Bank	100,000.00
Community First National Bank	200,000.00
Community First National Bank	400,000.00
Community First National Bank	700,000.00
Kansas State Bank	100,000.00
Kansas State Bank	100,000.00
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	400,000.00
Kansas State Bank	500,000.00
Kansas State Bank	200,000.00
Kansas State Bank	400,000.00

Savings Accounts:

Riley State Bank	79,479.52
Leonardville State Bank	5,031.18

Checking Accounts:

Kansas State Bank	34,650,892.95
Commerce Bank Money Market	6,032.00

**Summary of Cash Receipts,  
Expenditures, and Unencumbered Cash  
For the Year Ended December 31, 2006**

<b>Composition of Cash (continued)</b>	
Petty Cash and Change Funds	<u>3,484.57</u>
<b>Total Primary Government</b>	42,844,920.22
Agency Funds per Statement 4	<u>(30,702,065.90)</u>
<b>Total Primary Government (Excluding Agency Funds)</b>	<u>\$ 12,142,854.32</u>

Riley County, Kansas

Statement 2  
Page 1

Summary of Expenditures  
Actual and Budget  
(Budgeted Funds Only)  
For the Year Ended December 31, 2006

<u>Fund</u>	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
General Fund	\$ 17,492,541.00	\$ 178,035.65	\$ 17,670,576.65	\$ 16,403,233.32	\$ 1,267,343.33
Special Revenue Funds:					
Fire District	441,895.00	3,390.06	445,285.06	428,589.33	16,695.73
County Building	268,683.00	0.00	268,683.00	176,329.66	92,353.34
Economic Development	368,480.00	0.00	368,480.00	286,133.00	82,347.00
*   Register of Deeds Technology	159,600.00	0.00	159,600.00	126,985.78	32,614.22
Worker's Compensation	100,000.00	0.00	100,000.00	23,563.56	76,436.44
Special Alcohol and Drug Abuse Programs	9,342.00	0.00	9,342.00	3,400.00	5,942.00
RCPD Levy	2,329,658.00	0.00	2,329,658.00	2,317,607.60	12,050.40
Noxious Weed Capital Outlay	6,897.00	0.00	6,897.00	0.00	6,897.00
Rural Fire Capital Outlay	388,129.00	0.00	388,129.00	154,038.43	234,090.57
*   Capital Improvements	4,875,240.00	0.00	4,875,240.00	4,252,426.67	622,813.33
*   County Auction	4,206.00	0.00	4,206.00	1,584.00	2,622.00
*   Treasurer's Special Auto	220,000.00	0.00	220,000.00	224,563.44	(4,563.44)
*   Adult Services	325,809.00	0.00	325,809.00	356,616.69	(30,807.69)
*   Prosecuting Attorney Training	3,774.00	0.00	3,774.00	4,216.63	(442.63)
*   War Memorial	5,430.00	0.00	5,430.00	522.50	4,907.50
*   Special Prosecutor Trust	19,787.00	0.00	19,787.00	18,463.30	1,323.70
*   LEC Bond Revenue	978,030.00	0.00	978,030.00	0.00	978,030.00
Debt Service Funds:					
Bond and Interest	2,055,563.00	0.00	2,055,563.00	1,844,538.85	211,024.15
Capital Projects Funds:					
*   Landfill Capital Project	56,677.00	0.00	56,677.00	13,961.49	42,715.51
*   Konza Sewer District	32.00	0.00	32.00	10.00	22.00
*   Road and Bridge Capital Project	2,924,342.00	0.00	2,924,342.00	1,341,812.36	1,582,529.64
*   Law Enforcement Center Surplus	1,250,806.00	0.00	1,250,806.00	168,755.07	1,082,050.93
Proprietary Funds:					
Valleywood Storm Water	18,310.00	0.00	18,310.00	596.95	17,713.05
Emergency 911	739,305.00	0.00	739,305.00	610,672.69	128,632.31
Solid Waste Disposal	2,069,923.00	0.00	2,069,923.00	1,853,522.05	216,400.95
University Park Water and Sewer	87,110.00	0.00	87,110.00	100,138.66	(13,028.66)
*   Univ. Park Water and Sewer Res	56,204.00	0.00	56,204.00	28,250.00	27,954.00
Hunter's Island Water District	26,274.00	0.00	26,274.00	21,959.65	4,314.35
*   Hunter's Island Water Reserve	14,493.00	0.00	14,493.00	1,500.00	12,993.00
Moehlman Bottoms Water District	22,076.00	0.00	22,076.00	13,461.66	8,614.34
Terra Heights Sewer	26,899.00	0.00	26,899.00	26,395.85	503.15

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

**Summary of Expenditures  
Actual and Budget  
(Budgeted Funds Only)  
For the Year Ended December 31, 2006**

<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>
* Terra Heights Sewer Sinking	9,821.00	0.00	9,821.00	6,425.50	3,395.50
Valleywood Water and Sewer	92,144.00	0.00	92,144.00	84,661.65	7,482.35
* Valleywood Water and Sewer Res	60,649.00	0.00	60,649.00	0.00	60,649.00
Konza Water District	126,792.00	0.00	126,792.00	50,136.98	76,655.02
University Park Improvement District	18,813.00	0.00	18,813.00	19,952.61	(1,139.61)
Deep Creek Sewer	20,020.00	0.00	20,020.00	6,531.51	13,488.49
* Deep Creek Reserve	16,778.00	0.00	16,778.00	0.00	16,778.00
Mertz/McGehee Drainage	6,183.00	0.00	6,183.00	0.00	6,183.00
Carson Sewer Benefit District	5,230.00	0.00	5,230.00	0.00	5,230.00
	<u>\$ 37,701,945.00</u>	<u>\$ 181,425.71</u>	<u>\$ 37,883,370.71</u>	<u>\$ 30,971,557.44</u>	<u>\$ 6,911,813.27</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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 9,231,678.05	\$ 9,358,290.00	\$ (126,611.95)
Delinquent	121,420.62	0.00	121,420.62
Motor Vehicle	1,224,643.66	1,181,128.00	43,515.66
Vehicle Rental Excise Tax	16,408.71	11,575.00	4,833.71
Recreational Vehicle Tax	12,916.47	12,009.00	907.47
Special Highway	1,016,038.86	990,000.00	26,038.86
Sales Tax	1,378,961.11	1,200,000.00	178,961.11
Intangibles Tax	188,451.89	190,576.00	(2,124.11)
Interest and Charges on Taxes	4,029.12	75,000.00	(70,970.88)
Severance (Mineral Production) Tax	1,568.27	0.00	1,568.27
Licenses, Permits, Fees and Charges	419,569.58	365,000.00	54,569.58
Mortgage Fees	1,939,252.90	700,000.00	1,239,252.90
Recording Fees	142,035.00	100,000.00	42,035.00
Interest	965,072.16	500,000.00	465,072.16
Mortgage Revenue Bond Payment	0.00	25,000.00	(25,000.00)
Federal Aid and Program Income	110,215.00	0.00	110,215.00
21st Judicial Dist Case Receipts	0.00	49,000.00	(49,000.00)
Juvenile Service-JJA Sanctions	347,376.08	0.00	347,376.08
State Aid	2,555.00	0.00	2,555.00
Transfers In	48,465.51	0.00	48,465.51
<b>Total Cash Receipts</b>	<b>17,170,657.99</b>	<b>\$ 14,757,578.00</b>	<b>\$ 2,413,079.99</b>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
County Attorney:			
Personal Services	616,283.06	\$ 606,295.00	\$ (9,988.06)
Contractual Services	82,701.77	50,810.00	(31,891.77)
Commodities	12,860.09	14,500.00	1,639.91
Capital Outlay	315.00	8,500.00	8,185.00
Employee Benefits	199,536.53	219,020.00	19,483.47
<b>Total County Attorney</b>	<b>911,696.45</b>	<b>899,125.00</b>	<b>(12,571.45)</b>

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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
County Clerk:			
Personal Services	349,409.32	369,599.00	20,189.68
Contractual Services	25,095.38	15,033.00	(10,062.38)
Commodities	5,460.92	6,300.00	839.08
Employee Benefits	131,020.78	136,752.00	5,731.22
Total County Clerk	<u>510,986.40</u>	<u>527,684.00</u>	<u>16,697.60</u>
County Commissioners:			
Personal Services	89,848.95	88,528.00	(1,320.95)
Contractual Services	10,821.57	12,585.00	1,763.43
Commodities	90.85	608.00	517.15
Employee Benefits	20,421.36	32,755.00	12,333.64
Total County Commissioners	<u>121,182.73</u>	<u>134,476.00</u>	<u>13,293.27</u>
County Counselor:			
Personal Services	173,134.58	172,012.00	(1,122.58)
Contractual Services	72,729.66	46,445.00	(26,284.66)
Commodities	3,933.60	5,800.00	1,866.40
Capital Outlay	1,426.67	1,200.00	(226.67)
Employee Benefits	48,898.81	63,645.00	14,746.19
Total County Counselor	<u>300,123.32</u>	<u>289,102.00</u>	<u>(11,021.32)</u>
Custodian:			
Personal Services	123,237.75	119,101.00	(4,136.75)
Contractual Services	4,859.58	2,253.00	(2,606.58)
Commodities	21,724.98	17,523.00	(4,201.98)
Capital Outlay	0.00	550.00	550.00
Employee Benefits	34,752.31	40,965.00	6,212.69
Total Custodian	<u>184,574.62</u>	<u>180,392.00</u>	<u>(4,182.62)</u>
Register of Deeds:			
Personal Services	200,372.35	201,964.00	1,591.65
Contractual Services	16,339.16	20,800.00	4,460.84
Commodities	10,551.35	8,831.00	(1,720.35)
Capital Outlay	7,458.95	3,250.00	(4,208.95)
Employee Benefits	67,236.82	74,727.00	7,490.18
Total Register of Deeds	<u>301,958.63</u>	<u>309,572.00</u>	<u>7,613.37</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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
County Treasurer:			
Personal Services	370,769.24	372,208.00	1,438.76
Contractual Services	37,975.93	41,127.00	3,151.07
Commodities	8,895.04	2,100.00	(6,795.04)
Capital Outlay	549.97	0.00	(549.97)
Employee Benefits	143,851.00	137,717.00	(6,134.00)
Total County Treasurer	<u>562,041.18</u>	<u>553,152.00</u>	<u>(8,889.18)</u>
District Court:			
Contractual Services	319,487.18	290,392.00	(29,095.18)
Commodities	25,114.84	30,000.00	4,885.16
Capital Outlay	9,234.94	5,500.00	(3,734.94)
Total District Court	<u>353,836.96</u>	<u>325,892.00</u>	<u>(27,944.96)</u>
Emergency Preparedness:			
Personal Services	67,761.23	79,046.00	11,284.77
Contractual Services	12,051.90	11,250.00	(801.90)
Commodities	15,262.25	5,400.00	(9,862.25)
Capital Outlay	1,771.10	400.00	(1,371.10)
Employee Benefits	28,865.93	29,247.00	381.07
Total Emergency Preparedness	<u>125,712.41</u>	<u>125,343.00</u>	<u>(369.41)</u>
County Coroner:			
Personal Services	4,345.61	4,345.00	(0.61)
Contractual Services	19,592.20	29,700.00	10,107.80
Employee Benefits	344.05	265.00	(79.05)
Total County Coroner	<u>24,281.86</u>	<u>34,310.00</u>	<u>10,028.14</u>
Juvenile Intake:			
Personal Services	27,520.00	0.00	(27,520.00)
Contractual Services	82,560.00	109,389.00	26,829.00
Total Juvenile Intake	<u>110,080.00</u>	<u>109,389.00</u>	<u>(691.00)</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, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Fair:			
Contractual Services	50,654.23	60,887.00	10,232.77
Commodities	19,155.31	19,375.00	219.69
Capital Outlay	15,250.14	11,618.00	(3,632.14)
Total Fair	<u>85,059.68</u>	<u>91,880.00</u>	<u>6,820.32</u>
Museum:			
Personal Services	184,309.66	171,610.00	(12,699.66)
Contractual Services	5,557.18	8,625.00	3,067.82
Commodities	1,106.02	2,300.00	1,193.98
Employee Benefits	42,838.99	35,194.00	(7,644.99)
Total Museum	<u>233,811.85</u>	<u>217,729.00</u>	<u>(16,082.85)</u>
Parks:			
Personal Services	155,126.28	171,405.00	16,278.72
Contractual Services	15,751.37	20,500.00	4,748.63
Commodities	14,470.98	26,500.00	12,029.02
Capital Outlay	118,268.60	42,733.00	(75,535.60)
Employee Benefits	43,213.08	52,446.00	9,232.92
Total Parks	<u>346,830.31</u>	<u>313,584.00</u>	<u>(33,246.31)</u>
Domestic Violence:			
Personal Services	1,140.00	0.00	(1,140.00)
Total Domestic Violence	<u>1,140.00</u>	<u>0.00</u>	<u>(1,140.00)</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, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Election:			
Personal Services	108,926.73	111,143.00	2,216.27
Contractual Services	70,724.31	73,210.00	2,485.69
Commodities	24,273.33	14,311.00	(9,962.33)
Capital Outlay	0.00	1,000.00	1,000.00
Employee Benefits	35,325.76	36,153.00	827.24
Total Election	<u>239,250.13</u>	<u>235,817.00</u>	<u>(3,433.13)</u>
JJA Prevention:			
Contractual Services	44,342.25	0.00	(44,342.25)
Total JJA Prevention	<u>44,342.25</u>	<u>0.00</u>	<u>(44,342.25)</u>
Ambulance:			
Contractual Services	639,976.32	645,692.00	5,715.68
Total Ambulance	<u>639,976.32</u>	<u>645,692.00</u>	<u>5,715.68</u>
GIS:			
Personal Services	88,507.31	87,474.00	(1,033.31)
Contractual Services	10,183.05	17,300.00	7,116.95
Commodities	844.07	400.00	(444.07)
Capital Outlay	8,406.62	3,240.00	(5,166.62)
Employee Benefits	29,830.94	32,366.00	2,535.06
Total GIS	<u>137,771.99</u>	<u>140,780.00</u>	<u>3,008.01</u>
County Appraiser:			
Personal Services	626,960.58	644,947.00	17,986.42
Contractual Services	43,099.52	47,812.00	4,712.48
Commodities	19,369.02	19,100.00	(269.02)
Capital Outlay	48,860.62	2,500.00	(46,360.62)
Employee Benefits	209,700.54	238,630.00	28,929.46
Total County Appraiser	<u>947,990.28</u>	<u>952,989.00</u>	<u>4,998.72</u>
Community College:			
Contractual Services	27,318.00	80,000.00	52,682.00
Total Community College	<u>27,318.00</u>	<u>80,000.00</u>	<u>52,682.00</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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
Information Systems:			
Personal Services	216,378.81	207,543.00	(8,835.81)
Contractual Services	110,085.58	83,277.00	(26,808.58)
Commodities	12,303.39	22,765.00	10,461.61
Capital Outlay	101,566.44	132,242.00	30,675.56
Employee Benefits	70,942.28	76,791.00	5,848.72
Total Information Systems	<u>511,276.50</u>	<u>522,618.00</u>	<u>11,341.50</u>
Planning & Development:			
Personal Services	209,920.35	205,270.00	(4,650.35)
Contractual Services	18,185.97	12,336.00	(5,849.97)
Commodities	4,544.93	4,345.00	(199.93)
Capital Outlay	2,058.86	500.00	(1,558.86)
Employee Benefits	48,544.32	75,950.00	27,405.68
Total Planning & Development	<u>283,254.43</u>	<u>298,401.00</u>	<u>15,146.57</u>
General:			
Personal Services	38,670.90	50,000.00	11,329.10
Contractual Services	483,946.83	863,334.00	379,387.17
Commodities	7,249.76	1,260,000.00	1,252,750.24
Capital Outlay	110,330.50	0.00	(110,330.50)
Employee Benefits	5,205.26	0.00	(5,205.26)
Total General	<u>645,403.25</u>	<u>2,173,334.00</u>	<u>1,527,930.75</u>
Road and Bridge:			
Personal Services	1,308,522.56	1,503,082.00	194,559.44
Contractual Services	474,660.61	540,800.00	66,139.39
Commodities	1,965,856.63	1,515,028.00	(450,828.63)
Capital Outlay	64,521.76	172,700.00	108,178.24
Employee Benefits	474,473.85	523,928.00	49,454.15
Total Road and Bridge	<u>4,288,035.41</u>	<u>4,255,538.00</u>	<u>(32,497.41)</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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Noxious Weed:</b>			
Personal Services	158,283.38	235,027.00	76,743.62
Contractual Services	27,093.53	22,720.00	(4,373.53)
Commodities	105,491.00	54,479.00	(51,012.00)
Capital Outlay	851.91	2,000.00	1,148.09
Employee Benefits	75,430.93	86,960.00	11,529.07
<b>Total Noxious Weed</b>	<u>367,150.75</u>	<u>401,186.00</u>	<u>34,035.25</u>
<b>Juvenile Supervision:</b>			
Contractual Services	32.50	0.00	(32.50)
Commodities	181.46	0.00	(181.46)
<b>Total Juvenile Supervision</b>	<u>213.96</u>	<u>0.00</u>	<u>(213.96)</u>
<b>21st Judicial Dist Teen Court:</b>			
Contractual Services	3,874.22	0.00	(3,874.22)
<b>Total 21st Judicial Dist Teen Court</b>	<u>3,874.22</u>	<u>0.00</u>	<u>(3,874.22)</u>
<b>Community Planning:</b>			
Contractual Services	10.29	0.00	(10.29)
<b>Total Community Planning</b>	<u>10.29</u>	<u>0.00</u>	<u>(10.29)</u>
<b>Juvenile Intake Case Manager:</b>			
Personal Services	21,361.41	0.00	(21,361.41)
Contractual Services	1,546.34	0.00	(1,546.34)
Commodities	4,389.51	0.00	(4,389.51)
Employee Benefits	2,563.29	0.00	(2,563.29)
<b>Total Juvenile Intake Case Manager</b>	<u>29,860.55</u>	<u>0.00</u>	<u>(29,860.55)</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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
Juvenile Intake Grant:			
Personal Services	200,335.01	0.00	(200,335.01)
Contractual Services	16,702.52	0.00	(16,702.52)
Commodities	4,194.71	0.00	(4,194.71)
Capital Outlay	419.97	0.00	(419.97)
Employee Benefits	61,629.39	0.00	(61,629.39)
Total Juvenile Intake Grant	<u>283,281.60</u>	<u>0.00</u>	<u>(283,281.60)</u>
21st Judicial Dist Surv Prog:			
Contractual Services	520.33	0.00	(520.33)
Commodities	45.61	0.00	(45.61)
Employee Benefits	4,729.73	0.00	(4,729.73)
Total 21st Judicial Dist Surv Prog	<u>5,295.67</u>	<u>0.00</u>	<u>(5,295.67)</u>
LEPC-HMTA:			
Contractual Services	11,468.06	0.00	(11,468.06)
Total LEPC-HMTA	<u>11,468.06</u>	<u>0.00</u>	<u>(11,468.06)</u>
DMC Grant:			
Personal Services	6,516.27	0.00	(6,516.27)
Contractual Services	3,836.35	0.00	(3,836.35)
Employee Benefits	523.55	0.00	(523.55)
Total DMC Grant	<u>10,876.17</u>	<u>0.00</u>	<u>(10,876.17)</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, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
JIACM:			
Personal Services	26,585.47	0.00	(26,585.47)
Contractual Services	5,898.68	0.00	(5,898.68)
Commodities	384.70	0.00	(384.70)
Employee Benefits	(181.95)	0.00	181.95
Total JIACM	<u>32,686.90</u>	<u>0.00</u>	<u>(32,686.90)</u>
Appropriations:			
Budget Appropriations	1,395,674.00	0.00	(1,395,674.00)
Council on Aging	0.00	265,254.00	265,254.00
Big Lakes Development	0.00	168,864.00	168,864.00
Pawnee Mental Health	0.00	198,765.00	198,765.00
Extension Council	0.00	411,463.00	411,463.00
Health Department	0.00	247,795.00	247,795.00
Soil Conservation District	0.00	53,899.00	53,899.00
Animal Shelter	0.00	34,676.00	34,676.00
Emergency Shelter	0.00	10,000.00	10,000.00
Riley County Genealogical Society	0.00	2,333.00	2,333.00
Liability Insurance	298,766.19	353,667.00	54,900.81
Transfers Out	2,026,140.00	1,927,840.00	(98,300.00)
Adjustment for Federal Aid	0.00	178,035.65	178,035.65
<b>Total Expenditures and Transfers Subject to Budget</b>	<u>16,403,233.32</u>	<u>\$ 17,670,576.65</u>	<u>\$ 1,267,343.33</u>
<b>Receipts Over (Under) Expenditures</b>	767,424.67		
<b>Unencumbered Cash, Beginning</b>	<u>4,373,478.03</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 5,140,902.70</u>		

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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 353,779.99	\$ 360,889.00	\$ (7,109.01)
Real Estate Redemption	0.00	0.00	0.00
Delinquent	5,235.80	0.00	5,235.80
Motor Vehicle	69,496.80	70,200.00	(703.20)
Vehicle Rental Excise Tax	0.00	0.00	0.00
Recreational Vehicle Tax	1,213.20	1,175.00	38.20
Local Ad Valorem Tax Reduction	0.00	0.00	0.00
Charges for Service	3,465.06	0.00	3,465.06
<b>Total Cash Receipts</b>	<b>433,190.85</b>	<b>\$ 432,264.00</b>	<b>\$ 926.85</b>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Personal Services	83,954.54	\$ 82,759.00	\$ (1,195.54)
Contractual Services	96,541.18	97,050.00	508.82
Commodities	115,407.64	89,000.00	(26,407.64)
Capital Outlay	23,200.75	122,466.00	99,265.25
Employee Benefits	29,485.22	30,620.00	1,134.78
Transfer to Rural Fire Cap Out	80,000.00	20,000.00	(60,000.00)
Adjustment for Federal Aid	0.00	3,390.06	3,390.06
<b>Total Expenditures and Transfers Subject to Budget</b>	<b>428,589.33</b>	<b>\$ 445,285.06</b>	<b>\$ 16,695.73</b>
<b>Receipts Over (Under) Expenditures</b>	4,601.52		
<b>Unencumbered Cash, Beginning</b>	13,456.53		
<b>Unencumbered Cash, Ending</b>	<b>\$ 18,058.05</b>		

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, 2006

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 157,272.90	\$ 159,590.00	\$ (2,317.10)
Real Estate Redemption	0.00	0.00	0.00
Delinquent	1,647.26	0.00	1,647.26
Motor Vehicle	18,428.04	18,430.00	(1.96)
Vehicle Rental Excise Tax	304.25	304.00	0.25
Recreational Vehicle Tax	198.89	199.00	(0.11)
<b>Total Cash Receipts</b>	<u>177,851.34</u>	<u>\$ 178,523.00</u>	<u>\$ (671.66)</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	139,458.53	\$ 223,683.00	\$ 84,224.47
Commodities	25,446.49	25,000.00	(446.49)
Capital Outlay	<u>11,424.64</u>	<u>20,000.00</u>	<u>8,575.36</u>
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>176,329.66</u>	<u>\$ 268,683.00</u>	<u>\$ 92,353.34</u>
<b>Receipts Over (Under) Expenditures</b>	1,521.68		
<b>Unencumbered Cash, Beginning</b>	<u>90,160.24</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 91,681.92</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, 2006

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
Real Estate Redemption	0.00	0.00	0.00
Delinquent	0.05	0.00	0.05
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	163,300.00	163,300.00	0.00
<b>Total Cash Receipts</b>	<u>163,300.05</u>	<u>\$ 163,300.00</u>	<u>\$ 0.05</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	111,877.70	\$ 368,480.00	\$ 256,602.30
Capital Outlay	<u>174,255.30</u>	<u>0.00</u>	<u>(174,255.30)</u>
<b>Total Expenditures and Transfers Subject to Budget</b>	<u>286,133.00</u>	<u>\$ 368,480.00</u>	<u>\$ 82,347.00</u>
<b>Receipts Over (Under) Expenditures</b>	(122,832.95)		
<b>Unencumbered Cash, Beginning</b>	<u>205,179.74</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 82,346.79</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, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Fees	\$ 98,368.00	\$ 80,000.00	\$ 18,368.00
Interest	4,693.31	2,000.00	2,693.31
<b>Total Cash Receipts</b>	<u>103,061.31</u>	<u>\$ 82,000.00</u>	<u>\$ 21,061.31</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	60,735.50	\$ 66,000.00	\$ 5,264.50
Commodities	64.76	13,100.00	13,035.24
Capital Outlay	<u>66,185.52</u>	<u>80,500.00</u>	<u>14,314.48</u>
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>126,985.78</u>	<u>\$ 159,600.00</u>	<u>\$ 32,614.22</u>
<b>Receipts Over (Under) Expenditures</b>	(23,924.47)		
<b>Unencumbered Cash, Beginning</b>	<u>93,100.64</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 69,176.17</u>		

**Worker's Compensation Fund**  
**Statement of Cash Receipts and Expenditures**  
**Actual and Budget**  
**For the Year Ended December 31, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 64,337.77	\$ 65,148.00	\$ (810.23)
Delinquent	842.52	0.00	842.52
Motor Vehicle	8,335.33	7,578.00	757.33
Vehicle Rental Excise Tax	105.37	100.00	5.37
Recreational Vehicle Tax	87.39	77.00	10.39
Interest	6,089.84	0.00	6,089.84
<b>Total Cash Receipts</b>	<u>79,798.22</u>	<u>\$ 72,903.00</u>	<u>\$ 6,895.22</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	23,471.28	\$ 97,300.00	\$ 73,828.72
Commodities	92.28	2,700.00	2,607.72
Reserve	0.00	0.00	0.00
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>23,563.56</u>	<u>\$ 100,000.00</u>	<u>\$ 76,436.44</u>
<b>Receipts Over (Under) Expenditures</b>	56,234.66		
<b>Unencumbered Cash, Beginning</b>	<u>88,286.04</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 144,520.70</u>		

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, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Local Alcoholic Liquor Tax	\$ 2,810.19	\$ 3,160.00	\$ (349.81)
<b>Total Cash Receipts</b>	<u>2,810.19</u>	<u>\$ 3,160.00</u>	<u>\$ (349.81)</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	<u>3,400.00</u>	\$ 9,342.00	\$ 5,942.00
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>3,400.00</u>	<u>\$ 9,342.00</u>	<u>\$ 5,942.00</u>
<b>Receipts Over (Under) Expenditures</b>	(589.81)		
<b>Unencumbered Cash, Beginning</b>	<u>5,909.28</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 5,319.47</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, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 2,051,922.12	\$ 2,079,705.00	\$ (27,782.88)
Delinquent	21,149.72	0.00	21,149.72
Motor Vehicle	263,167.56	234,756.00	28,411.56
Vehicle Rental Excise Tax	3,261.29	3,200.00	61.29
Recreational Vehicle Tax	2,754.76	2,387.00	367.76
<b>Total Cash Receipts</b>	<u>2,342,255.45</u>	<u>\$ 2,320,048.00</u>	<u>\$ 22,207.45</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	2,270,911.36	\$ 2,128,758.00	\$ (142,153.36)
Commodities	46,696.24	200,900.00	154,203.76
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>2,317,607.60</u>	<u>\$ 2,329,658.00</u>	<u>\$ 12,050.40</u>
<b>Receipts Over (Under) Expenditures</b>	24,647.85		
<b>Unencumbered Cash, Beginning</b>	<u>1,386.53</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 26,034.38</u>		

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, 2006

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
<b>Total Cash Receipts</b>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Capital Outlay	<u>0.00</u>	<u>\$ 6,897.00</u>	<u>\$ 6,897.00</u>
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>0.00</u>	<u>\$ 6,897.00</u>	<u>\$ 6,897.00</u>
<b>Receipts Over (Under) Expenditures</b>	0.00		
<b>Unencumbered Cash, Beginning</b>	<u>6,896.42</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 6,896.42</u>		

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

**Rural Fire Capital Outlay Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Transfer from Fire District	\$ 80,000.00	\$ 80,000.00	\$ 0.00
<b>Total Cash Receipts</b>	<u>80,000.00</u>	<u>\$ 80,000.00</u>	<u>\$ 0.00</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	4,031.34	\$ 0.00	\$ (4,031.34)
Commodities	10,279.69	15,000.00	4,720.31
Capital Outlay	139,727.40	373,129.00	233,401.60
<b>Total Expenditures and   Transfers Subject to Budget</b>	<u>154,038.43</u>	<u>\$ 388,129.00</u>	<u>\$ 234,090.57</u>
<b>Receipts Over (Under) Expenditures</b>	(74,038.43)		
<b>Unencumbered Cash, Beginning</b>	<u>308,128.79</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 234,090.36</u>		

Riley County, Kansas

Statement 3-11

**Capital Improvements Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
Delinquent	821.91	0.00	821.91
Motor Vehicle	0.23	0.00	0.23
Transfer In	1,824,840.00	1,824,840.00	0.00
Interest	151,130.46	151,130.00	0.46
Rent	76,613.60	76,614.00	(0.40)
<b>Total Cash Receipts</b>	<u>2,053,406.20</u>	<u>\$ 2,052,584.00</u>	<u>\$ 822.20</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	567,386.47	\$ 0.00	\$ (567,386.47)
Commodities	374,657.94	0.00	(374,657.94)
Capital Outlay	<u>3,310,382.26</u>	<u>4,875,240.00</u>	<u>1,564,857.74</u>
<b>Total Expenditures and Transfers Subject to Budget</b>	<u>4,252,426.67</u>	<u>\$ 4,875,240.00</u>	<u>\$ 622,813.33</u>
<b>Receipts Over (Under) Expenditures</b>	(2,199,020.47)		
<b>Unencumbered Cash, Beginning</b>	<u>2,822,655.96</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 623,635.49</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, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
<b>Total Cash Receipts</b>	\$ 0.00	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	<u>1,584.00</u>	<u>4,206.00</u>	<u>2,622.00</u>
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>1,584.00</u>	<u>\$ 4,206.00</u>	<u>\$ 2,622.00</u>
<b>Receipts Over (Under) Expenditures</b>	(1,584.00)		
<b>Unencumbered Cash, Beginning</b>	<u>6,574.93</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 4,990.93</u>		

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

Riley County, Kansas

Statement 3-13

Treasurer's Special Auto Fund  
 Statement of Cash Receipts and Expenditures  
 Actual and Budget  
 For the Year Ended December 31, 2006

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Leinholder Fees	\$ 3,990.00	\$ 0.00	\$ 3,990.00
Vehicle License Fees	2,800.00	0.00	2,800.00
Motor Vehicle Fees	<u>217,773.44</u>	<u>220,000.00</u>	<u>(2,226.56)</u>
<b>Total Cash Receipts</b>	<u>224,563.44</u>	<u>\$ 220,000.00</u>	<u>\$ 4,563.44</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Personal Services	92,769.86	\$ 91,880.00	\$ (889.86)
Contractual Services	22,381.16	42,295.00	19,913.84
Commodities	15,845.77	26,825.00	10,979.23
Capital Outlay	22,543.79	25,000.00	2,456.21
Employee Benefits	22,557.35	34,000.00	11,442.65
Transfer Out	<u>48,465.51</u>	<u>0.00</u>	<u>(48,465.51)</u>
<b>Total Expenditures and Transfers Subject to Budget</b>	<u>224,563.44</u>	<u>\$ 220,000.00</u>	<u>\$ (4,563.44)</u>
<b>Receipts Over (Under) Expenditures</b>	0.00		
<b>Unencumbered Cash, Beginning</b>	<u>0.00</u>		
<b>Unencumbered Cash, Ending</b>	<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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
State Aid-Department of Corrections	\$ 337,300.32	\$ 325,809.00	\$ 11,491.32
<b>Total Cash Receipts</b>	337,300.32	\$ 325,809.00	\$ 11,491.32
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Personal Services	251,691.88	\$ 233,903.00	\$ (17,788.88)
Contractual Services	18,719.46	7,150.00	(11,569.46)
Commodities	6,955.35	1,000.00	(5,955.35)
Capital Outlay	(880.00)	0.00	880.00
Employee Benefits	80,130.00	83,756.00	3,626.00
<b>Total Expenditures and Transfers Subject to Budget</b>	356,616.69	\$ 325,809.00	\$ (30,807.69)
<b>Receipts Over (Under) Expenditures</b>	(19,316.37)		
<b>Unencumbered Cash, Beginning</b>	42,606.49		
<b>Unencumbered Cash, Ending</b>	\$ 23,290.12		

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

Riley County, Kansas

Statement 3-15

**Prosecuting Attorney Training Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Fees	\$ 4,715.36	\$ 3,700.00	\$ 1,015.36
<b>Total Cash Receipts</b>	<u>4,715.36</u>	<u>\$ 3,700.00</u>	<u>\$ 1,015.36</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	4,216.63	\$ 3,774.00	\$ (442.63)
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>4,216.63</u>	<u>\$ 3,774.00</u>	<u>\$ (442.63)</u>
<b>Receipts Over (Under) Expenditures</b>	498.73		
<b>Unencumbered Cash, Beginning</b>	<u>645.20</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,143.93</u>		

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

**War Memorial Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Donations	\$ 1,235.00	\$ 1,000.00	\$ 235.00
<b>Total Cash Receipts</b>	<u>1,235.00</u>	<u>\$ 1,000.00</u>	<u>\$ 235.00</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	522.50	\$ 5,430.00	\$ 4,907.50
<b>Total Expenditures and Transfers Subject to Budget</b>	<u>522.50</u>	<u>\$ 5,430.00</u>	<u>\$ 4,907.50</u>
Receipts Over (Under) Expenditures	712.50		
Unencumbered Cash, Beginning	<u>10,469.43</u>		
Unencumbered Cash, Ending	<u>\$ 11,181.93</u>		

**Special Prosecutor Trust Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Miscellaneous Collections	\$ 9,163.34	\$ 12,000.00	\$ (2,836.66)
<b>Total Cash Receipts</b>	<u>9,163.34</u>	<u>\$ 12,000.00</u>	<u>\$ (2,836.66)</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	18,000.00	\$ 19,787.00	\$ 1,787.00
Commodities	<u>463.30</u>	<u>0.00</u>	<u>(463.30)</u>
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>18,463.30</u>	<u>\$ 19,787.00</u>	<u>\$ 1,323.70</u>
Receipts Over (Under) Expenditures	(9,299.96)		
Unencumbered Cash, Beginning	<u>26,000.35</u>		
Unencumbered Cash, Ending	<u>\$ 16,700.39</u>		

Riley County, Kansas

Statement 3-18

LEC Bond Revenue Fund  
 Statement of Cash Receipts and Expenditures  
 Actual and Budget  
 For the Year Ended December 31, 2006

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
<b>Total Cash Receipts</b>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Transfers Out	<u>0.00</u>	<u>\$ 978,030.00</u>	<u>\$ 978,030.00</u>
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>0.00</u>	<u>\$ 978,030.00</u>	<u>\$ 978,030.00</u>
<b>Receipts Over (Under) Expenditures</b>	0.00		
<b>Unencumbered Cash, Beginning</b>	<u>978,030.11</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 978,030.11</u>		

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

Riley County, Kansas

Statement 3-19

**Concealed Carry Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Fees	\$ 1,720.00	\$ 0.00	\$ 1,720.00
<b>Total Cash Receipts</b>	<u>1,720.00</u>	<u>\$ 0.00</u>	<u>\$ 1,720.00</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Receipts Over (Under) Expenditures</b>	1,720.00		
<b>Unencumbered Cash, Beginning</b>	<u>0.00</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,720.00</u>		

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

**Bond and Interest Fund**  
**Statement of Cash Receipts and Expenditures**  
**Actual and Budget**  
**For the Year Ended December 31, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 951,805.09	\$ 965,151.00	\$ (13,345.91)
Delinquent	10,860.51	0.00	10,860.51
Motor Vehicle	99,714.36	95,783.00	3,931.36
Vehicle Rental Excise Tax	1,330.45	950.00	380.45
Recreational Vehicle Tax	0.00	974.00	(974.00)
Special Assessments	231,673.99	249,588.00	(17,914.01)
Transfers In	645,840.00	683,840.00	(38,000.00)
<b>Total Cash Receipts</b>	<u>1,941,224.40</u>	<u>\$ 1,996,286.00</u>	<u>\$ (55,061.60)</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Principal	1,398,140.10	\$ 1,454,730.00	\$ 56,589.90
Interest	446,391.27	495,570.00	49,178.73
Commissions and Postage	7.48	263.00	255.52
Cash Basis Requirement	0.00	105,000.00	105,000.00
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>1,844,538.85</u>	<u>\$ 2,055,563.00</u>	<u>\$ 211,024.15</u>
<b>Receipts Over (Under) Expenditures</b>	96,685.55		
<b>Unencumbered Cash, Beginning</b>	<u>177,995.68</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 274,681.23</u>		

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

**LEC Bond Redemption Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Miscellaneous	\$ 200.00	\$ 0.00	\$ 0.00
<b>Total Cash Receipts</b>	<u>200.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Transfer Out	0.00	0.00	0.00
<b>Total Expenditures and   Transfers Subject to Budget</b>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Receipts Over (Under) Expenditures</b>	200.00		
<b>Unencumbered Cash, Beginning</b>	<u>0.00</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 200.00</u>		

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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Transfer In	38,000.00	38,000.00	0.00
<b>Total Cash Receipts</b>	38,000.00	\$ 38,000.00	\$ 0.00
 <b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	13,961.49	\$ 56,527.00	\$ 42,565.51
Commodities	0.00	150.00	150.00
<b>Total Expenditures and   Transfers Subject to Budget</b>	13,961.49	\$ 56,677.00	\$ 42,715.51
 <b>Receipts Over (Under) Expenditures</b>	24,038.51		
 <b>Unencumbered Cash, Beginning</b>	11,594.82		
 <b>Unencumbered Cash, Ending</b>	\$ 35,633.33		

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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
<b>Total Cash Receipts</b>	0.00	\$ 0.00	\$ 0.00
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	10.00	\$ 32.00	\$ 22.00
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	10.00	\$ 32.00	\$ 22.00
<b>Receipts Over (Under) Expenditures</b>	(10.00)		
<b>Unencumbered Cash, Beginning</b>	31.82		
<b>Unencumbered Cash, Ending</b>	\$ 21.82		

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

**Law Enforcement Center Capital Project Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
<b>Total Cash Receipts</b>	0.00	\$ 0.00	\$ 0.00
 <b>Expenditures and Transfers</b>			
Subject to Budget			
<b>Total Expenditures and Transfers Subject to Budget</b>	0.00	\$ 0.00	\$ 0.00
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.

**Road and Bridge Capital Project Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
State Sales Tax	1,462,127.26	1,200,000.00	262,127.26
<b>Total Cash Receipts</b>	<u>1,462,127.26</u>	<u>\$ 1,200,000.00</u>	<u>\$ 262,127.26</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	327,238.21	\$ 0.00	\$ (327,238.21)
Capital Outlay	456,964.15	2,366,732.00	1,909,767.85
Transfer Out	557,610.00	557,610.00	0.00
<b>Total Expenditures and   Transfers Subject to Budget</b>	<u>1,341,812.36</u>	<u>\$ 2,924,342.00</u>	<u>\$ 1,582,529.64</u>
<b>Receipts Over (Under) Expenditures</b>	120,314.90		
<b>Unencumbered Cash, Beginning</b>	<u>1,305,696.91</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,426,011.81</u>		

**Law Enforcement Center Surplus Capital Project Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Transfer In	\$ 0.00	\$ 978,030.00	\$ (978,030.00)
<b>Total Cash Receipts</b>	<u>0.00</u>	<u>\$ 978,030.00</u>	<u>\$ (978,030.00)</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	<u>168,755.07</u>	\$ <u>1,250,806.00</u>	\$ <u>1,082,050.93</u>
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>168,755.07</u>	\$ <u>1,250,806.00</u>	\$ <u>1,082,050.93</u>
<b>Receipts Over (Under) Expenditures</b>	(168,755.07)		
<b>Unencumbered Cash, Beginning</b>	<u>1,223,129.71</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,054,374.64</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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Collections	400.20	0.00	400.20
Delinquent	111.75	0.00	111.75
<b>Total Cash Receipts</b>	<b>511.95</b>	<b>\$ 0.00</b>	<b>\$ 511.95</b>
 <b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Transfer Out	596.95	18,310.00	17,713.05
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<b>596.95</b>	<b>\$ 18,310.00</b>	<b>\$ 17,713.05</b>
 <b>Receipts Over (Under) Expenditures</b>	(85.00)		
 <b>Unencumbered Cash, Beginning</b>	85.00		
 <b>Unencumbered Cash, Ending</b>	<b>\$ 0.00</b>		

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

Riley County, Kansas

Statement 3-28

**Emergency 911 Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Charges for Services	\$ 176,869.36	\$ 170,587.00	\$ 6,282.36
Interest	25,928.29	25,929.00	(0.71)
<b>Total Cash Receipts</b>	202,797.65	\$ 196,516.00	\$ 6,281.65
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	239,232.38	\$ 200,000.00	\$ (39,232.38)
Commodities	0.00	3,500.00	3,500.00
Capital Outlay	371,440.31	535,805.00	164,364.69
<b>Total Expenditures and Transfers Subject to Budget</b>	610,672.69	\$ 739,305.00	\$ 128,632.31
<b>Receipts Over (Under) Expenditures</b>	(407,875.04)		
<b>Unencumbered Cash, Beginning</b>	542,788.71		
<b>Unencumbered Cash, Ending</b>	\$ 134,913.67		

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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Charges for Services	\$ 1,949,878.56	\$ 2,060,000.00	\$ (110,121.44)
Other Income	1,829.00	7,000.00	(5,171.00)
<b>Total Cash Receipts</b>	1,951,707.56	\$ 2,067,000.00	\$ (115,292.44)
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Personal Services	89,723.00	\$ 95,975.00	\$ 6,252.00
Contractual Services	1,588,096.25	1,783,536.00	195,439.75
Commodities	27,164.61	47,650.00	20,485.39
Capital Outlay	30,358.33	28,750.00	(1,608.33)
Employee Benefits	29,949.86	25,782.00	(4,167.86)
Transfer Out	88,230.00	88,230.00	0.00
<b>Total Expenditures and Transfers Subject to Budget</b>	1,853,522.05	\$ 2,069,923.00	\$ 216,400.95
<b>Receipts Over (Under) Expenditures</b>	98,185.51		
<b>Unencumbered Cash, Beginning</b>	215,174.00		
<b>Unencumbered Cash, Ending</b>	\$ 313,359.51		

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

**University Park Water and Sewer Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,227.00	\$ 4,253.00	\$ (26.00)
Delinquent	67.10	0.00	67.10
Deposits	1,200.00	1,200.00	0.00
Miscellaneous Reimbursements	201.20	0.00	201.20
Charges for Service	<u>77,867.58</u>	<u>61,000.00</u>	<u>16,867.58</u>
<b>Total Cash Receipts</b>	<u>83,562.88</u>	<u>\$ 66,453.00</u>	<u>\$ 17,109.88</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	68,702.49	\$ 54,310.00	\$ (14,392.49)
Commodities	15,232.83	16,500.00	1,267.17
Capital Outlay	1,203.34	1,300.00	96.66
Transfer Out	<u>15,000.00</u>	<u>15,000.00</u>	<u>0.00</u>
<b>Total Expenditures and Transfers Subject to Budget</b>	<u>100,138.66</u>	<u>\$ 87,110.00</u>	<u>\$ (13,028.66)</u>
<b>Receipts Over (Under) Expenditures</b>	(16,575.78)		
<b>Unencumbered Cash, Beginning</b>	<u>20,656.55</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 4,080.77</u>		

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

**University Park Water and Sewer Reserve Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Transfer In	\$ 15,000.00	\$ 18,256.00	\$ (3,256.00)
<b>Total Cash Receipts</b>	<u>\$ 15,000.00</u>	<u>\$ 18,256.00</u>	<u>\$ (3,256.00)</u>
 <b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	28,250.00	\$ 0.00	\$ (28,250.00)
Capital Outlay	<u>0.00</u>	<u>56,204.00</u>	<u>56,204.00</u>
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>28,250.00</u>	<u>\$ 56,204.00</u>	<u>\$ 27,954.00</u>
 <b>Receipts Over (Under) Expenditures</b>	(13,250.00)		
 <b>Unencumbered Cash, Beginning</b>	<u>30,937.78</u>		
 <b>Unencumbered Cash, Ending</b>	<u>\$ 17,687.78</u>		

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

**Hunter's Island Water District Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Deposits	\$ 75.00	\$ 150.00	\$ (75.00)
Charges for Services	16,525.96	17,300.00	(774.04)
Transfer In	1,500.00	0.00	1,500.00
<b>Total Cash Receipts</b>	18,100.96	\$ 17,450.00	\$ 650.96
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	11,307.48	\$ 8,282.00	\$ (3,025.48)
Commodities	8,530.55	11,465.00	2,934.45
Capital Outlay	600.98	0.00	-600.98
Transfer Out	1,520.64	6,527.00	5,006.36
<b>Total Expenditures and Transfers Subject to Budget</b>	21,959.65	\$ 26,274.00	\$ 4,314.35
<b>Receipts Over (Under) Expenditures</b>	(3,858.69)		
<b>Unencumbered Cash, Beginning</b>	4,214.40		
<b>Unencumbered Cash, Ending</b>	\$ 355.71		

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

**Hunter's Island Water Reserve Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Transfer In	\$ 1,520.64	\$ 6,527.00	\$ (5,006.36)
Total Cash Receipts	1,520.64	\$ 6,527.00	\$ (5,006.36)
 <b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Commodities	0.00	14,493.00	14,493.00
Transfer Out	1,500.00	0.00	(1,500.00)
<b>Total Expenditures and Transfers Subject to Budget</b>	1,500.00	\$ 14,493.00	\$ 12,993.00
<b>Receipts Over (Under) Expenditures</b>	20.64		
<b>Unencumbered Cash, Beginning</b>	19,571.52		
<b>Unencumbered Cash, Ending</b>	\$ 19,592.16		

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

**Moehlman Bottoms Water District Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Charges for Services	\$ 12,613.61	\$ 11,778.00	\$ 835.61
<b>Total Cash Receipts</b>	<u>12,613.61</u>	<u>\$ 11,778.00</u>	<u>\$ 835.61</u>
 <b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	6,654.32	\$ 8,500.00	\$ 1,845.68
Commodities	6,488.99	6,953.00	464.01
Capital Outlay	318.35	318.00	-0.35
Transfers Out	0.00	6,305.00	6,305.00
<b>Total Expenditures and     Transfers Subject to Budget</b>	<u>13,461.66</u>	<u>\$ 22,076.00</u>	<u>\$ 8,614.34</u>
 <b>Receipts Over (Under) Expenditures</b>	 (848.05)		
 <b>Unencumbered Cash, Beginning</b>	 <u>10,297.97</u>		
 <b>Unencumbered Cash, Ending</b>	 <u>\$ 9,449.92</u>		

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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,751.80	\$ 4,859.00	\$ (107.20)
Charges for Services	20,885.16	19,000.00	1,885.16
<b>Total Cash Receipts</b>	<u>25,636.96</u>	<u>\$ 23,859.00</u>	<u>\$ 1,777.96</u>
 <b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	15,375.90	\$ 15,297.00	\$ (78.90)
Commodities	1,406.42	1,781.00	374.58
Capital Outlay	553.53	0.00	(553.53)
Transfer Out	9,060.00	9,821.00	761.00
<b>Total Expenditures and Transfers Subject to Budget</b>	<u>26,395.85</u>	<u>\$ 26,899.00</u>	<u>\$ 503.15</u>
 <b>Receipts Over (Under) Expenditures</b>	(758.89)		
 <b>Unencumbered Cash, Beginning</b>	709.62		
 <b>Unencumbered Cash, Ending</b>	<u>\$ (49.27)</u>		

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

**Terra Heights Sewer Sinking Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Transfer In	\$ 9,060.00	\$ 9,821.00	\$ (761.00)
<b>Total Cash Receipts</b>	9,060.00	\$ 9,821.00	\$ (761.00)
 <b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	6,425.50	\$ 0.00	\$ (6,425.50)
Capital Outlay	0.00	9,821.00	9,821.00
<b>Total Expenditures and Transfers Subject to Budget</b>	6,425.50	\$ 9,821.00	\$ 3,395.50
<b>Receipts Over (Under) Expenditures</b>	2,634.50		
<b>Unencumbered Cash, Beginning</b>	15,707.47		
<b>Unencumbered Cash, Ending</b>	\$ 18,341.97		

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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Ad Valorem	\$ 8,005.84	\$ 8,732.00	(726.16)
Charges for Services	28,838.75	28,000.00	838.75
Transfer In	596.95	597.00	(0.05)
<b>Total Cash Receipts</b>	<b>37,441.54</b>	<b>\$ 37,329.00</b>	<b>\$ 112.54</b>
 <b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	28,073.65	\$ 33,144.00	\$ 5,070.35
Commodities	153.45	3,000.00	2,846.55
Capital Outlay	434.55	0.00	-434.55
Transfer Out	56,000.00	56,000.00	0.00
<b>Total Expenditures and Transfers Subject to Budget</b>	<b>84,661.65</b>	<b>\$ 92,144.00</b>	<b>\$ 7,482.35</b>
<b>Receipts Over (Under) Expenditures</b>	(47,220.11)		
<b>Unencumbered Cash, Beginning</b>	54,814.51		
<b>Unencumbered Cash, Ending</b>	<b>\$ 7,594.40</b>		

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

**Valleywood Water and Sewer Reserve Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Transfer In	\$ 56,000.00	\$ 60,649.00	\$ (4,649.00)
<b>Total Cash Receipts</b>	56,000.00	\$ 60,649.00	\$ (4,649.00)
 <b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Capital Outlay	0.00	60,649.00	60,649.00
<b>Total Expenditures and Transfers Subject to Budget</b>	0.00	\$ 60,649.00	\$ 60,649.00
<b>Receipts Over (Under) Expenditures</b>	56,000.00		
<b>Unencumbered Cash, Beginning</b>	0.00		
<b>Unencumbered Cash, Ending</b>	\$ 56,000.00		

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

**Konza Water District Fund**  
**Statement of Cash Receipts and Expenditures**  
**Actual and Budget**  
**For the Year Ended December 31, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Charges for Services	\$ 59,658.58	\$ 88,000.00	\$ (28,341.42)
Customer Deposits	975.00	1,125.00	(150.00)
<b>Total Cash Receipts</b>	60,633.58	\$ 89,125.00	\$ (28,491.42)
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	42,387.44	\$ 25,900.00	\$ (16,487.44)
Commodities	6,045.64	2,250.00	(3,795.64)
Capital Outlay	1,703.90	0.00	(1,703.90)
Transfer Out	0.00	98,642.00	98,642.00
<b>Total Expenditures and Transfers Subject to Budget</b>	50,136.98	\$ 126,792.00	\$ 76,655.02
<b>Receipts Over (Under) Expenditures</b>	10,496.60		
<b>Unencumbered Cash, Beginning</b>	83,736.55		
<b>Unencumbered Cash, Ending</b>	\$ 94,233.15		

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, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,087.54	\$ 4,531.00	\$ (443.46)
Delinquent	161.34	0.00	161.34
Charges for Service	15,681.65	12,500.00	3,181.65
<b>Total Cash Receipts</b>	<b>19,930.53</b>	<b>\$ 17,031.00</b>	<b>\$ 2,899.53</b>
 <b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	19,952.61	\$ 12,000.00	\$ (7,952.61)
Capital Outlay	0.00	6,813.00	6,813.00
<b>Total Expenditures and   Transfers Subject to Budget</b>	<b>19,952.61</b>	<b>\$ 18,813.00</b>	<b>\$ (1,139.61)</b>
 <b>Receipts Over (Under) Expenditures</b>	 (22.08)		
 <b>Unencumbered Cash, Beginning</b>	 1,260.40		
 <b>Unencumbered Cash, Ending</b>	 <b>\$ 1,238.32</b>		

**Deep Creek Sewer Fund**  
**Statement of Cash Receipts and Expenditures**  
**Actual and Budget**  
**For the Year Ended December 31, 2006**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Cash Receipts</b>			
Special Assessments	\$ 6,310.91	\$ 6,500.00	\$ (189.09)
<b>Total Cash Receipts</b>	<u>6,310.91</u>	<u>\$ 6,500.00</u>	<u>\$ (189.09)</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	4,064.12	\$ 5,010.00	\$ 945.88
Commodities	500.40	200.00	(300.40)
Capital Outlay	230.35	0.00	(230.35)
Transfer Out	<u>1,736.64</u>	<u>14,810.00</u>	<u>13,073.36</u>
<b>Total Expenditures and     Transfers Subject to Budget</b>	<u>6,531.51</u>	<u>\$ 20,020.00</u>	<u>\$ 13,488.49</u>
<b>Receipts Over (Under) Expenditures</b>	(220.60)		
<b>Unencumbered Cash, Beginning</b>	<u>5,941.22</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 5,720.62</u>		

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

Riley County, Kansas

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Deep Creek Reserve Fund  
 Statement of Cash Receipts and Expenditures  
 Actual and Budget  
 For the Year Ended December 31, 2006

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Transfer In	\$ 1,736.64	\$ 14,810.00	\$ (13,073.36)
<b>Total Cash Receipts</b>	<u>1,736.64</u>	<u>\$ 14,810.00</u>	<u>\$ (13,073.36)</u>
<b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Commodities	<u>0.00</u>	<u>\$ 16,778.00</u>	<u>\$ 16,778.00</u>
<b>Total Expenditures and</b>			
<b>Transfers Subject to Budget</b>	<u>0.00</u>	<u>\$ 16,778.00</u>	<u>\$ 16,778.00</u>
<b>Receipts Over (Under) Expenditures</b>	1,736.64		
<b>Unencumbered Cash, Beginning</b>	<u>18,305.32</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 20,041.96</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, 2006**

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

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

**Carson Sewer Benefit District Fund  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2006**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Ad Valorem Tax	\$ 2,521.25	\$ 2,515.00	\$ 6.25
Miscellaneous Collections	300.00	0.00	300.00
<b>Total Cash Receipts</b>	<b>2,821.25</b>	<b>\$ 2,515.00</b>	<b>\$ 306.25</b>
 <b>Expenditures and Transfers</b>			
<b>Subject to Budget</b>			
Contractual Services	0.00	\$ 2,500.00	\$ 2,500.00
Transfer Out	0.00	2,730.00	2,730.00
<b>Total Expenditures and Transfers Subject to Budget</b>	<b>0.00</b>	<b>\$ 5,230.00</b>	<b>\$ 5,230.00</b>
<b>Receipts Over (Under) Expenditures</b>	2,821.25		
<b>Unencumbered Cash, Beginning</b>	7,909.78		
<b>Unencumbered Cash, Ending</b>	<b>\$ 10,731.03</b>		

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, 2006**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
Ad Valorem Property Tax	\$ 22,886,382.98	\$ 43,082,361.33	\$ 40,981,508.97	\$ 24,987,235.34
Real Estate Redemption	133,012.36	388,385.51	378,841.72	142,556.15
Regular Delinquent Personal Advance Tax	0.00	0.00	0.00	0.00
Tax Sale	175.56	0.00	0.00	175.56
Special Delinquent Personal	7,137.50	134,031.94	128,070.43	13,099.01
City Special Assessments	2,168,326.95	4,074,525.34	3,838,289.63	2,404,562.66
City - County Highway Tax	0.00	1,287,276.20	1,287,276.20	0.00
Motor Vehicle Tax	889,363.32	4,555,491.04	4,523,829.54	921,024.82
Vehicle Rental Excise Tax	0.00	62,660.34	62,660.34	0.00
Recreational Vehicle Tax	8,333.02	44,705.08	45,410.34	7,627.76
16/20 Trucks	38,928.30	59,928.10	57,663.32	41,193.08
<b>Total Distributable Funds</b>	<u>26,131,659.99</u>	<u>53,695,407.04</u>	<u>51,309,592.65</u>	<u>28,517,474.38</u>
<b>State Funds:</b>				
State General	0.00	6,866.17	6,866.17	0.00
Educational Building	201.03	411,498.65	411,389.65	310.03
Institutional Building	100.52	205,749.44	205,694.94	155.02
Correctional Institutions Building	0.00	0.00	0.00	0.00
Motor Vehicle Tags	7,740.50	1,935,608.11	1,935,431.36	7,917.25
Game Licenses	3,393.40	15,105.75	18,065.95	433.20
Park Permits	119.00	0.00	119.00	0.00
Third Pole Permits	59.00	0.00	59.00	0.00
<b>Total State Funds</b>	<u>11,613.45</u>	<u>2,574,828.12</u>	<u>2,577,626.07</u>	<u>8,815.50</u>
<b>Subdivision Funds:</b>				
School Districts	8,812.16	16,742,773.67	16,744,244.13	7,341.70
Townships	0.00	620,925.99	620,925.99	0.00
Cities	8,209.03	12,611,389.50	12,606,939.29	12,659.24
Cemeteries	5,990.62	47,227.27	51,242.58	1,975.31
NCK Library System	0.00	92,027.12	92,027.12	0.00
Mill Creek Watershed	0.00	155.65	155.65	0.00
<b>Total Subdivision Funds</b>	<u>23,011.81</u>	<u>30,114,499.20</u>	<u>30,115,534.76</u>	<u>21,976.25</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, 2006**

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Other Funds:</b>				
Riley County Police Department	2,198,235.51	11,098,165.70	11,243,736.60	2,052,664.61
Law Enforcement Trust	8,751.57	2,302.04	0.00	11,053.61
Long & Short Accounts	14,190.14	816.46	0.00	15,006.60
Tax Holding	20,796.11	116,849.56	134,847.56	2,798.11
Homestead Holding	0.00	0.00	0.00	0.00
Drivers License	515.50	21,186.00	21,127.50	574.00
Sales and Compensating Tax	69,974.27	1,291,146.39	1,289,417.82	71,702.84
<b>Total Other Funds</b>	<u>2,312,463.10</u>	<u>12,530,466.15</u>	<u>12,689,129.48</u>	<u>2,153,799.77</u>
<b>Total</b>	<u>\$ 28,478,748.35</u>	<u>\$ 98,915,200.51</u>	<u>\$ 96,691,882.96</u>	<u>\$ 30,702,065.90</u>

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

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2006

### 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
- 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, 2006

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 2006.

#### **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, 2006

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

#### 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 accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the county are not presented in the financial statements. Also, long-term debt, such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

## Riley County, Kansas

### Notes to the Financial Statements December 31, 2006

#### 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
Economic Development Fund	\$ 65,000.00	\$ 368,480.00
Capital Improvements Fund	3,822,986.00	4,875,240.00
County Building Fund	197,883.00	268,683.00
Rural Fire Capital Outlay Fund	62,148.00	388,129.00
Konza Sewer District	0.00	32.00
Moehlman Bottoms Water District Fund	16,045.00	22,076.00
University Park Water and Sewer Fund	71,447.00	87,110.00
Valleywood Water and Sewer Fund	69,270.00	92,144.00
Emergency 911 Fund	298,200.00	739,305.00

## Riley County, Kansas

### Notes to the Financial Statements December 31, 2006

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 statutory basis of accounting, in which revenues are recognized when cash is received, and expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. 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
- LEC Bond Revenue

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.

#### **Investment Earnings**

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, 2006

### 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>
University Park Water and Sewer	\$ 13,028.66
University Park Improvement District	\$ 1,139.61

The Terra Heights Sewer Fund had a negative ending unencumbered cash balance of \$49.27 in violation of K.S.A. 10-1113.

## Riley County, Kansas

### Notes to the Financial Statements December 31, 2006

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, 2006:

Registration fees	\$ 5,220.00
Case fees from Clerk of the District Court	48,502.54
Other	<u>82.64</u>
Total Cash Receipts	<u>53,805.18</u>
Expenditures	
Law librarian salary	2,326.50
Books and publications	44,519.49
Postage and other	<u>615.57</u>
Total Expenditures	<u>47,461.56</u>
Receipts Over (Under) Expenditures	6,343.62
Unencumbered Cash, Beginning	<u>6,394.19</u>
Unencumbered Cash, Ending	<u>\$ 12,737.81</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, 2006

#### 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, 2006.

At December 31, 2006, the County's carrying amount of deposits was \$42,844,920.22 and the bank balance was \$43,938,203.84. Of the bank balance, \$411,063.18 was covered by federal depository insurance, \$43,527,140.66 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, 2006

### 4. 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	\$15,947,931.65
Road and Bridge Capital Project Fund	7,781,076.16	1,021,896.38

### 6. Advance Refunding and Long-Term Debt

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, 2006, \$1,275,000.00 of bonds outstanding are considered defeased. The bonds are payable through 2007.

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, 2006, \$2,175,000.00 of bonds outstanding are considered defeased. The bonds will be called in 2008.

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2006

Changes in long-term liabilities for the county for the year ended December 31, 2006, were as follows:

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
<b>General Obligation Bonds:</b>										
Series 1997-A	4.45%-5.3%	10/01/97	\$ 4,325,000.00	09/01/18	\$ 645,000.00	\$ 0.00	\$ 215,000.00	\$ (215,000.00)	\$ 430,000.00	\$ 29,562.50
Series 1998-A	3.80%-4.6%	01/15/98	9,525,000.00	09/01/12	3,235,000.00	0.00	590,000.00	(590,000.00)	2,645,000.00	143,967.50
Series 1999-A	4.35%-6.0%	03/01/99	262,218.00	09/01/14	125,000.00	0.00	25,000.00	(25,000.00)	100,000.00	5,562.50
Series 2000-A	4.95%-6.7%	10/15/00	241,500.00	09/01/20	190,000.00	0.00	10,000.00	(10,000.00)	180,000.00	10,485.00
Series 2002	1.9%-4.6%	09/01/02	1,155,000.00	09/01/22	955,000.00	0.00	75,000.00	(75,000.00)	880,000.00	35,300.00
Series 2004-A	2.7%-4.25%	01/15/04	241,000.00	09/01/14	225,000.00	0.00	20,000.00	(20,000.00)	205,000.00	7,642.50
Series 2005	2.6%-4.0%	05/15/05	2,345,000.00	09/01/18	2,320,000.00	0.00	20,000.00	(20,000.00)	2,300,000.00	82,857.50
Series 2005-B	3.05%-5.0%	08/15/05	3,410,000.00	09/01/12	3,410,000.00	0.00	435,000.00	(435,000.00)	2,975,000.00	126,933.95
<b>General Obligation Loan:</b>										
Kansas Water Pollution Control Loan	3.09%	05/24/00	180,106.30	03/01/20	134,052.33	0.00	8,140.10	(8,140.10)	125,912.23	4,079.82
<b>Capital Leases:</b>										
3 2006 Ford F-450 4x4's	4.09%	11/14/05	126,445.00	09/30/09	126,445.00	0.00	30,191.97	(30,191.97)	96,253.03	4,227.53
<b>Total Contractual Indebtedness</b>										
Compensated Absences	N/A	N/A	N/A	N/A	568,479.25	85,094.24	0.00	85,094.24	653,573.49	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
<b>Total Long-Term Debt</b>					<b>\$ 17,933,976.58</b>	<b>\$ 85,094.24</b>	<b>\$ 1,428,332.07</b>	<b>\$ (1,343,237.83)</b>	<b>\$ 16,590,738.75</b>	<b>\$ 450,618.80</b>

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2006

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

	Year(s)										Total	
	2007	2008	2009	2010	2011	2012 - 2016	2017-2021	2022-2026				
<b>Principal</b>												
General Obligation Bonds	\$1,340,000.00	\$1,325,000.00	\$1,305,000.00	\$1,260,000.00	\$1,230,000.00	\$2,390,000.00	\$795,000.00	\$70,000.00	\$9,715,000.00			
General Obligation Loans	8,393.56	8,654.93	8,924.43	9,202.32	9,488.88	52,064.81	29,183.30	0.00	125,912.23			
Capital Leases	30,794.44	32,066.81	33,391.78	0.00	0.00	0.00	0.00	0.00	96,253.03			
<b>Total Principal</b>	<b>1,379,188.00</b>	<b>1,365,721.74</b>	<b>1,347,316.21</b>	<b>1,269,202.32</b>	<b>1,239,488.88</b>	<b>2,442,064.81</b>	<b>824,183.30</b>	<b>70,000.00</b>	<b>9,937,165.26</b>			
<b>Interest</b>												
General Obligation Bonds	375,340.00	319,250.00	268,052.50	220,395.00	173,735.00	390,852.50	92,185.00	3,220.00	1,843,030.00			
General Obligation Loans	3,826.34	3,564.99	3,295.47	3,017.58	2,731.02	9,034.69	1,366.45	0.00	26,836.54			
Capital Leases	3,625.06	2,352.69	1,027.72	0.00	0.00	0.00	0.00	0.00	7,005.47			
<b>Total Interest</b>	<b>382,791.40</b>	<b>325,167.68</b>	<b>272,375.69</b>	<b>223,412.58</b>	<b>176,466.02</b>	<b>399,887.19</b>	<b>93,551.45</b>	<b>3,220.00</b>	<b>1,876,872.01</b>			
<b>Total Principal &amp; Interest</b>	<b>\$1,761,979.40</b>	<b>\$1,690,889.42</b>	<b>\$1,619,691.90</b>	<b>\$1,492,614.90</b>	<b>\$1,415,954.90</b>	<b>\$2,841,952.00</b>	<b>\$917,734.75</b>	<b>\$73,220.00</b>	<b>\$11,814,037.27</b>			

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2006

### 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	\$ 1,824,840.00
General Fund	Economic Development Fund	163,300.00
General Fund	Landfill Capital Project Fund	38,000.00
Road & Bridge Capital Project Fund	Bond and Interest Fund	557,610.00
	University Park Water &	
University Park Water & Sewer Fund	Sewer Reserve Fund	15,000.00
Hunters Island Water Reserve Fund	Hunter Island Water District Fd	1,500.00
Fire District Fund	Rural Fire Capital Outlay Fund	80,000.00
	Hunters Island Water	
Hunters Island Water District Fund	Reserve Fund	1,520.64
Deep Creek Sewer Fund	Deep Creek Reserve Fund	1,736.64
Terra Heights Sewer Fund	Terra Heights Sewer Sinking Fd	9,060.00
Valleywood Storm Water Fund	Valleywood Water & Sewer Fd	596.95
Solid Waste Disposal Fund	Bond & Interest Fund	88,230.00
Treasurer's Special Auto Fund	General Fund	48,465.51
	Valleywood Water and Sewer	
Valleywood Water and Sewer Fund	Reserve Fund	56,000.00

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

### 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.

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2006

### 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, 2006, the accumulated vacation leave, sick leave, and overtime compensation due was:

Vacation leave	\$ 273,942.81
Sick leave	301,782.96
Overtime compensation	5,435.08
Taxes and benefits	<u>72,412.64</u>
Total	<u>\$ 653,573.49</u>

### 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 January 1, 2006 to June 30, 2006 is 4.61% and from July 1, 2006 to December 31, 2006 is 4.81%. The County employer contributions for the years ending December 31, 2006, 2005 and 2004 were \$252,638.87, \$208,424.11 and \$169,577.66, respectively, equal to the statutory required contributions for each year.

## **Riley County, Kansas**

### **Notes to the Financial Statements December 31, 2006**

#### **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, 2006 were \$15,947,931.65. 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.

#### **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 29, 2007

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, 2006 and have issued my report thereon dated August 29, 2007. 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.

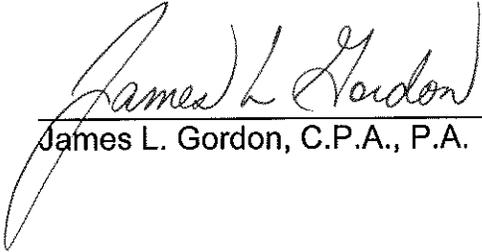
**Compliance**

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.



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

**Riley County, Kansas**

**Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2006**

Single audit not required for year ended December 31, 2006.

**Riley County, Kansas**

**Summary Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2006**

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