

Riley County, Kansas

**Financial Statements
December 31, 2008**

Riley County, Kansas
Financial Statements
For the Year Ended December 31, 2008

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INDEPENDENT AUDITORS' REPORT

August 27, 2009

The Board of Commissioners
Riley County, Kansas

We have audited the accompanying primary government financial statements of Riley County, Kansas, as of and for the year ended December 31, 2008 as listed in the table of contents. These financial statements are the responsibility of Riley County, Kansas management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Kansas Municipal Audit Guide. Those standards require that we 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. We believe that our audit provides a reasonable basis for our 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, 2008.

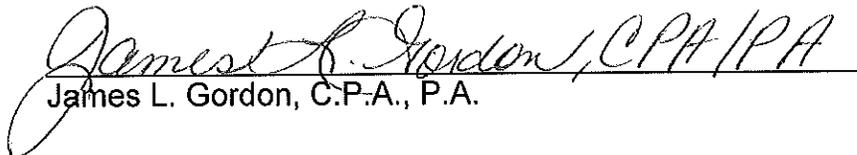
As described in Note 1, Riley County, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted 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 our 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, 2008, and its cash receipts and expenditures compared to budget for the year then ended in conformity with the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated August 27, 2009, on our consideration of Riley County's internal control over financial reporting and our 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 our audit.

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


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

Riley County, Kansas

Statement 1 Page 1

Summary of Cash Receipts, Expenditures, and Unencumbered Cash For the Year Ended December 31, 2008

<u>Fund</u>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 5,098,709.02	\$ 17,978,699.81	\$ 19,454,108.10	\$ 3,623,300.73	\$ 390,079.27	\$ 4,013,380.00
Special Revenue Funds:						
Fire District	17,187.21	516,354.35	520,573.63	12,967.93	15,635.89	28,603.82
County Building	91,016.87	249,667.28	153,789.74	186,894.41	4,910.66	191,805.07
Economic Development	1,879.14	618,700.01	115,232.24	505,346.91	0.00	505,346.91
Register of Deeds Technology	97,174.99	70,976.28	132,054.86	36,096.41	0.00	36,096.41
Worker's Compensation	159,777.22	5,524.22	26,145.48	139,155.96	0.00	139,155.96
Special Alcohol and Drug Abuse Programs	3,931.87	3,790.24	2,707.50	5,014.61	0.00	5,014.61
RCPD Levy	41,605.05	2,669,507.14	2,707,246.10	3,866.09	5,914.16	9,780.25
Noxious Weed Capital Outlay	3,881.42	0.00	3,881.42	0.00	0.00	0.00
Rural Fire Capital Outlay	261,225.40	155,000.00	8,400.00	407,825.40	8,400.00	416,225.40
Capital Improvements	1,694,976.98	3,302,090.99	1,800,051.99	3,197,015.98	100,285.76	3,297,301.74
County Auction	24,931.51	8,442.28	2,125.81	31,247.98	337.50	31,585.48
Motor Vehicle Operations	0.00	331,614.93	242,928.64	88,686.29	31.59	88,717.88
Adult Services	88,718.67	410,664.85	447,044.76	52,338.76	1,667.02	54,005.78
Prosecuting Attorney Training	1,493.70	3,568.68	3,339.24	1,723.14	0.00	1,723.14
War Memorial	13,061.93	910.00	687.50	13,284.43	0.00	13,284.43
Special Prosecutor Trust	16,769.31	6,438.97	10,955.62	12,252.66	0.00	12,252.66
LEC Bond Revenue	978,030.11	0.00	0.00	978,030.11	0.00	978,030.11
Juvenile Services	31,695.35	360,720.21	275,284.97	117,130.59	4,163.60	121,294.19
Debt Service Funds:						
Bond and Interest	296,815.88	2,005,143.03	1,880,084.81	421,874.10	0.00	421,874.10
Capital Projects Funds:						
Landfill Capital Project	34,806.33	23,000.00	24,836.14	32,970.19	562.89	33,533.08
Konza Sewer District	21.82	0.00	0.00	21.82	0.00	21.82
Road and Bridge Capital Project	1,806,525.10	2,583,583.47	1,497,214.00	2,892,894.57	0.00	2,892,894.57
Law Enforcement Center Surplus	988,206.35	0.00	211,126.78	777,079.57	0.00	777,079.57
Sharm Drive Paving District	0.00	63,000.00	62,092.58	907.42	0.00	907.42
Proprietary Funds:						
Valleywood Storm Water	570.61	0.00	570.61	0.00	0.00	0.00
Emergency 911	319,890.69	194,026.76	123,832.61	390,084.84	6,398.84	396,483.68
Solid Waste Disposal	448,450.12	1,969,417.23	1,971,709.40	446,157.95	123,308.45	569,466.40
University Park Water and Sewer	14,200.22	66,479.65	70,760.34	9,919.53	5,527.93	15,447.46
Univ. Park Water and Sewer Res	12,459.33	16,000.00	8,543.67	19,915.66	4,625.00	24,540.66
Hunter's Island Water District	1,080.88	21,611.66	20,544.74	2,147.80	2,289.54	4,437.34
Hunter's Island Water Reserve	15,574.49	518.40	0.00	16,092.89	0.00	16,092.89
Moehlman Bottoms Water District	10,618.91	13,759.78	14,010.27	10,368.42	1,602.80	11,971.22
Moehlman Bottoms Reserve	0.00	0.00	0.00	0.00	0.00	0.00

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, 2008**

<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	1,967.95	47,388.37	41,941.89	7,414.43	1,129.92	8,544.35
Terra Heights Sewer Sinking	5,943.42	26,620.00	14,580.19	17,983.23	292.50	18,275.73
Valleywood Comb. Operations	12,587.27	39,596.29	30,603.70	21,579.86	2,571.52	24,151.38
Valleywood Comb. Oper. Res	49,099.85	0.00	18,215.31	30,884.54	0.00	30,884.54
Konza Water District	103,206.27	71,839.53	49,964.02	125,081.78	7,142.41	132,224.19
Konza Water Reserve	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00
Univ. Park Improvement District	4,194.22	22,704.12	15,831.75	11,066.59	0.00	11,066.59
Deep Creek Sewer	6,645.19	6,278.54	5,160.33	7,763.40	313.27	8,076.67
Deep Creek Reserve	16,238.88	1,591.92	0.00	17,830.80	0.00	17,830.80
Mertz/McGehee Drainage	6,183.36	0.00	0.00	6,183.36	0.00	6,183.36
Carson Sewer Benefit District	13,318.69	5,294.96	96.48	18,517.17	0.00	18,517.17
Carson Sewer Reserve	0.00	0.00	0.00	0.00	0.00	0.00
Total Primary Government (Excluding Agency Funds)	\$ 12,794,671.58	\$ 33,873,023.95	\$ 31,968,277.22	\$ 14,699,418.31	\$ 687,190.52	\$ 15,386,608.83

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, 2008**

Composition of Cash

Certificates of Deposit:

Riley State Bank	\$ 500,000.00
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CDARS:

Community First National Bank	500,000.00
Community First National Bank	400,000.00
Kansas State Bank	200,000.00
Kansas State Bank	500,000.00
Kansas State Bank	700,000.00
Kansas State Bank	500,000.00
Kansas State Bank	200,000.00
Kansas State Bank	700,000.00
Kansas State Bank	300,000.00
Kansas State Bank	500,000.00
Kansas State Bank	500,000.00
Kansas State Bank	100,000.00
Kansas State Bank	300,000.00
Kansas State Bank	600,000.00
Kansas State Bank	400,000.00
Kansas State Bank	600,000.00
Kansas State Bank	100,000.00
Kansas State Bank	500,000.00
Kansas State Bank	400,000.00
Kansas State Bank	100,000.00
Kansas State Bank	200,000.00
Kansas State Bank	400,000.00
Kansas State Bank	300,000.00
Kansas State Bank	200,000.00
Kansas State Bank	300,000.00
Kansas State Bank	500,000.00
Kansas State Bank	500,000.00

Savings Accounts:

Riley State Bank	150,261.05
Leonardville State Bank	5,031.51

Checking Accounts:

Kansas State Bank	38,063,829.83
Commerce Bank Money Market	6,121.85

**Summary of Cash Receipts,
Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2008**

Composition of Cash (continued)	
Petty Cash and Change Funds	<u>3,429.74</u>
Total Primary Government	49,228,673.98
Agency Funds per Statement 4	<u>(33,842,065.15)</u>
Total Primary Government (Excluding Agency Funds)	<u>\$ 15,386,608.83</u>

**Summary of Expenditures
Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2008**

<u>Fund</u>	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 20,093,167.00	\$ 0.00	\$ 20,093,167.00	\$ 19,454,108.10	\$ (639,058.90)
Special Revenue Funds:					
Fire District	533,367.00	0.00	533,367.00	520,573.63	(12,793.37)
County Building	308,167.00	0.00	308,167.00	153,789.74	(154,377.26)
Economic Development	419,134.00	0.00	419,134.00	115,232.24	(303,901.76)
* Register of Deeds Technology	134,000.00	0.00	134,000.00	132,054.86	(1,945.14)
Worker's Compensation	144,521.00	0.00	144,521.00	26,145.48	(118,375.52)
Special Alcohol and Drug Abuse Programs	7,959.00	0.00	7,959.00	2,707.50	(5,251.50)
RCPD Levy	2,752,146.00	0.00	2,752,146.00	2,707,246.10	(44,899.90)
Noxious Weed Capital Outlay	3,881.00	0.00	3,881.00	3,881.42	0.42
Rural Fire Capital Outlay	20,000.00	0.00	20,000.00	8,400.00	(11,600.00)
* Capital Improvements	2,277,131.00	0.00	2,277,131.00	1,800,051.99	(477,079.01)
* County Auction	26,793.00	0.00	26,793.00	2,125.81	(24,667.19)
* Motor Vehicle Operations	267,000.00	0.00	267,000.00	242,928.64	(24,071.36)
* Adult Services	525,905.00	0.00	525,905.00	447,044.76	(78,860.24)
* Prosecuting Attorney Training	4,358.00	0.00	4,358.00	3,339.24	(1,018.76)
* War Memorial	6,000.00	0.00	6,000.00	687.50	(5,312.50)
* Special Prosecutor Trust	20,781.00	0.00	20,781.00	10,955.62	(9,825.38)
* LEC Bond Revenue	978,030.00	0.00	978,030.00	0.00	(978,030.00)
* Juvenile Services	0.00	0.00	0.00	275,284.97	275,284.97
Debt Service Funds:					
Bond and Interest	2,326,800.00	0.00	2,326,800.00	1,880,084.81	(446,715.19)
Capital Projects Funds:					
* Landfill Capital Project	44,538.00	0.00	44,538.00	24,836.14	(19,701.86)
* Konza Sewer District	22.00	0.00	22.00	0.00	(22.00)
* Road and Bridge Capital Project	2,319,005.00	0.00	2,319,005.00	1,497,214.00	(821,791.00)
* Law Enforcement Center Surplus	1,882,405.00	0.00	1,882,405.00	211,126.78	(1,671,278.22)
* Sharm Paving District Capital Project	63,000.00	0.00	63,000.00	62,092.58	(907.42)
Proprietary Funds:					
Valleywood Storm Water	0.00	0.00	0.00	570.61	570.61
Emergency 911	138,000.00	0.00	138,000.00	123,832.61	(14,167.39)
Solid Waste Disposal	2,285,876.00	0.00	2,285,876.00	1,971,709.40	(314,166.60)
University Park Water and Sewer	84,209.00	0.00	84,209.00	70,760.34	(13,448.66)
* Univ. Park Water and Sewer Res	27,420.00	0.00	27,420.00	8,543.67	(18,876.33)
Hunter's Island Water District	24,923.00	0.00	24,923.00	20,544.74	(4,378.26)
* Hunter's Island Water Reserve	17,823.00	0.00	17,823.00	0.00	(17,823.00)

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, 2008**

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Moehlman Bottoms Water District	17,381.00	0.00	17,381.00	14,010.27	(3,370.73)
* Moehlman Bottoms Reserve	3,665.00	0.00	3,665.00	0.00	(3,665.00)
Terra Heights Sewer	32,582.00	0.00	32,582.00	41,941.89	9,359.89
* Terra Heights Sewer Sinking	32,563.00	0.00	32,563.00	14,580.19	(17,982.81)
Valleywood Comb. Operations	52,909.00	0.00	52,909.00	30,603.70	(22,305.30)
* Valleywood Comb. Operations Res	68,508.00	0.00	68,508.00	18,215.31	(50,292.69)
Konza Water District	98,324.00	0.00	98,324.00	49,964.02	(48,359.98)
* Konza Water Reserve	26,117.00	0.00	26,117.00	0.00	(26,117.00)
University Park Improvement District	16,570.00	0.00	16,570.00	15,831.75	(738.25)
Deep Creek Sewer	8,692.00	0.00	8,692.00	5,160.33	(3,531.67)
* Deep Creek Reserve	16,892.00	0.00	16,892.00	0.00	(16,892.00)
Mertz/McGehee Drainage	6,183.00	0.00	6,183.00	0.00	(6,183.00)
Carson Sewer Benefit District	8,333.00	0.00	8,333.00	96.48	(8,236.52)
* Carson Sewer Reserve	4,051.00	0.00	4,051.00	0.00	(4,051.00)
	<u>\$ 38,129,131.00</u>	<u>\$ 0.00</u>	<u>\$ 38,129,131.00</u>	<u>\$ 31,968,277.22</u>	<u>\$ (6,160,853.78)</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, 2008

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 10,995,726.96	\$ 11,228,868.00	\$ (233,141.04)
Delinquent	146,781.76	0.00	146,781.76
Motor Vehicle	1,219,923.74	1,154,398.00	65,525.74
Vehicle Rental Excise Tax	24,337.06	17,000.00	7,337.06
Recreational Vehicle Tax	13,105.03	12,711.00	394.03
Special Highway	1,058,448.48	1,025,000.00	33,448.48
Sales Tax	1,526,636.51	1,200,000.00	326,636.51
Intangibles Tax	344,977.72	222,597.00	122,380.72
Interest and Charges on Taxes	6,778.16	75,000.00	(68,221.84)
Severance (Mineral Production) Tax	2,888.37	0.00	2,888.37
Licenses, Permits, Fees and Charges	708,697.58	379,400.00	329,297.58
Mortgage Fees	895,354.39	1,050,000.00	(154,645.61)
Recording Fees	104,781.00	150,000.00	(45,219.00)
Interest	666,004.38	750,000.00	(83,995.62)
Federal Aid and Program Income	14,777.12	19,000.00	(4,222.88)
21st Judicial Dist Case Receipts	0.00	50,000.00	(50,000.00)
Juvenile Service-JJA Sanctions	72,930.75	0.00	72,930.75
State Aid	45,576.55	40,000.00	5,576.55
Reimbursements	130,974.25	0.00	130,974.25
Total Cash Receipts	<u>17,978,699.81</u>	<u>\$ 17,373,974.00</u>	<u>\$ 604,725.81</u>
Expenditures and Transfers			
Subject to Budget			
County Attorney:			
Personal Services	800,649.03	\$ 835,390.00	\$ (34,740.97)
Contractual Services	110,820.24	31,989.00	78,831.24
Commodities	26,407.47	14,600.00	11,807.47
Capital Outlay	0.00	8,800.00	(8,800.00)
Employee Benefits	255,234.62	302,781.00	(47,546.38)
Total County Attorney	<u>1,193,111.36</u>	<u>1,193,560.00</u>	<u>(448.64)</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, 2008

	Actual	Budget	Variance Over (Under)
County Clerk:			
Personal Services	361,833.42	400,958.00	(39,124.58)
Contractual Services	26,533.73	18,872.00	7,661.73
Commodities	5,598.39	5,000.00	598.39
Employee Benefits	116,901.01	148,355.00	(31,453.99)
Total County Clerk	<u>510,866.55</u>	<u>573,185.00</u>	<u>(62,318.45)</u>
County Commissioners:			
Personal Services	100,407.84	100,408.00	(0.16)
Contractual Services	9,912.87	14,354.00	(4,441.13)
Commodities	383.59	773.00	(389.41)
Employee Benefits	23,296.98	37,151.00	(13,854.02)
Total County Commissioners	<u>134,001.28</u>	<u>152,686.00</u>	<u>(18,684.72)</u>
County Counselor:			
Personal Services	263,644.44	265,867.00	(2,222.56)
Contractual Services	23,501.16	52,797.00	(29,295.84)
Commodities	5,963.54	7,150.00	(1,186.46)
Capital Outlay	524.25	1,600.00	(1,075.75)
Employee Benefits	77,937.85	98,370.00	(20,432.15)
Total County Counselor	<u>371,571.24</u>	<u>425,784.00</u>	<u>(54,212.76)</u>
Custodian:			
Personal Services	134,973.97	142,863.00	(7,889.03)
Contractual Services	4,670.65	3,715.00	955.65
Commodities	23,733.29	19,000.00	4,733.29
Employee Benefits	42,729.08	47,326.00	(4,596.92)
Total Custodian	<u>206,106.99</u>	<u>212,904.00</u>	<u>(6,797.01)</u>
Register of Deeds:			
Personal Services	227,872.43	234,072.00	(6,199.57)
Contractual Services	15,495.83	23,350.00	(7,854.17)
Commodities	3,586.01	6,250.00	(2,663.99)
Capital Outlay	5,171.27	6,794.00	(1,622.73)
Employee Benefits	77,579.44	86,607.00	(9,027.56)
Total Register of Deeds	<u>329,704.98</u>	<u>357,073.00</u>	<u>(27,368.02)</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, 2008**

	Actual	Budget	Variance Over (Under)
County Treasurer:			
Personal Services	363,782.40	390,662.00	(26,879.60)
Contractual Services	30,133.94	45,092.00	(14,958.06)
Commodities	6,920.49	5,400.00	1,520.49
Capital Outlay	6,362.00	400.00	5,962.00
Employee Benefits	134,532.67	144,544.00	(10,011.33)
Total County Treasurer	<u>541,731.50</u>	<u>586,098.00</u>	<u>(44,366.50)</u>
District Court:			
Contractual Services	112,533.29	116,850.00	(4,316.71)
Commodities	37,412.62	36,000.00	1,412.62
Capital Outlay	9,923.70	7,500.00	2,423.70
Total District Court	<u>159,869.61</u>	<u>160,350.00</u>	<u>(480.39)</u>
Emergency Preparedness:			
Personal Services	72,533.59	89,780.00	(17,246.41)
Contractual Services	9,582.10	15,039.00	(5,456.90)
Commodities	10,050.95	7,100.00	2,950.95
Employee Benefits	29,798.32	33,219.00	(3,420.68)
Total Emergency Preparedness	<u>121,964.96</u>	<u>145,138.00</u>	<u>(23,173.04)</u>
County Coroner:			
Personal Services	4,346.22	4,345.00	1.22
Contractual Services	26,061.08	21,253.00	4,808.08
Employee Benefits	335.96	265.00	70.96
Total County Coroner	<u>30,743.26</u>	<u>25,863.00</u>	<u>4,880.26</u>
Juvenile Intake:			
Contractual Services	48,015.00	80,500.00	(32,485.00)
Commodities	435.07	0.00	435.07
Total Juvenile Intake	<u>48,450.07</u>	<u>80,500.00</u>	<u>(32,049.93)</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, 2008**

	Actual	Budget	Variance Over (Under)
Fair:			
Contractual Services	63,069.83	63,988.00	(918.17)
Commodities	21,349.87	19,250.00	2,099.87
Capital Outlay	10,534.58	11,950.00	(1,415.42)
Total Fair	<u>94,954.28</u>	<u>95,188.00</u>	<u>(233.72)</u>
Museum:			
Personal Services	201,466.47	206,966.00	(5,499.53)
Contractual Services	13,417.87	9,775.00	3,642.87
Commodities	6,188.31	1,200.00	4,988.31
Capital Outlay	9,654.30	0.00	9,654.30
Employee Benefits	46,696.25	72,073.00	(25,376.75)
Total Museum	<u>277,423.20</u>	<u>290,014.00</u>	<u>(12,590.80)</u>
Parks:			
Personal Services	168,541.12	194,292.00	(25,750.88)
Contractual Services	9,314.42	22,100.00	(12,785.58)
Commodities	29,828.74	28,900.00	928.74
Capital Outlay	74,380.72	50,729.00	23,651.72
Employee Benefits	51,315.04	59,550.00	(8,234.96)
Total Parks	<u>333,380.04</u>	<u>355,571.00</u>	<u>(22,190.96)</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, 2008**

	Actual	Budget	Variance Over (Under)
Election:			
Personal Services	173,255.71	164,486.00	8,769.71
Contractual Services	134,460.25	131,793.00	2,667.25
Commodities	30,740.51	34,500.00	(3,759.49)
Capital Outlay	4,887.01	2,000.00	2,887.01
Employee Benefits	49,935.88	48,395.00	1,540.88
Total Election	<u>393,279.36</u>	<u>381,174.00</u>	<u>12,105.36</u>
JJA Prevention:			
Contractual Services	57,325.00	0.00	57,325.00
Total JJA Prevention	<u>57,325.00</u>	<u>0.00</u>	<u>57,325.00</u>
Ambulance:			
Contractual Services	931,711.47	791,943.00	139,768.47
Total Ambulance	<u>931,711.47</u>	<u>791,943.00</u>	<u>139,768.47</u>
GIS:			
Personal Services	97,491.93	98,690.00	(1,198.07)
Contractual Services	18,339.81	22,589.00	(4,249.19)
Commodities	479.75	900.00	(420.25)
Capital Outlay	4,146.51	900.00	3,246.51
Employee Benefits	33,449.34	36,515.00	(3,065.66)
Total GIS	<u>153,907.34</u>	<u>159,594.00</u>	<u>(5,686.66)</u>
County Appraiser:			
Personal Services	658,720.65	612,427.00	46,293.65
Contractual Services	81,104.19	64,452.00	16,652.19
Commodities	25,252.72	26,300.00	(1,047.28)
Capital Outlay	11,784.27	16,000.00	(4,215.73)
Employee Benefits	231,572.24	224,370.00	7,202.24
Total County Appraiser	<u>1,008,434.07</u>	<u>943,549.00</u>	<u>64,885.07</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, 2008**

	Actual	Budget	Variance Over (Under)
Information Systems:			
Personal Services	235,409.70	256,660.00	(21,250.30)
Contractual Services	142,760.13	151,206.00	(8,445.87)
Commodities	7,146.33	24,455.00	(17,308.67)
Capital Outlay	116,275.05	133,822.00	(17,546.95)
Employee Benefits	75,385.12	92,380.00	(16,994.88)
Total Information Systems	<u>576,976.33</u>	<u>658,523.00</u>	<u>(81,546.67)</u>
Planning & Development:			
Personal Services	237,504.79	248,859.00	(11,354.21)
Contractual Services	21,380.56	27,442.00	(6,061.44)
Commodities	9,400.45	5,100.00	4,300.45
Capital Outlay	644.00	1,500.00	(856.00)
Employee Benefits	55,241.65	88,945.00	(33,703.35)
Total Planning & Development	<u>324,171.45</u>	<u>371,846.00</u>	<u>(47,674.55)</u>
General:			
Personal Services	65,441.01	200,000.00	(134,558.99)
Contractual Services	823,063.96	2,409,647.00	(1,586,583.04)
Commodities	55,035.09	41,000.00	14,035.09
Capital Outlay	88,893.60	42,000.00	46,893.60
Employee Benefits	6,752.59	0.00	6,752.59
Total General	<u>1,039,186.25</u>	<u>2,692,647.00</u>	<u>(1,653,460.75)</u>
Road and Bridge:			
Personal Services	1,384,312.37	1,858,657.00	(474,344.63)
Contractual Services	525,403.87	615,300.00	(89,896.13)
Commodities	2,044,473.14	1,864,000.00	180,473.14
Capital Outlay	227,958.05	129,279.00	98,679.05
Employee Benefits	546,472.50	650,293.00	(103,820.50)
Total Road and Bridge	<u>4,728,619.93</u>	<u>5,117,529.00</u>	<u>(388,909.07)</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, 2008**

	Actual	Budget	Variance Over (Under)
Noxious Weed:			
Personal Services	179,011.19	262,871.00	(83,859.81)
Contractual Services	28,620.22	29,200.00	(579.78)
Commodities	113,006.07	58,205.00	54,801.07
Capital Outlay	4,882.34	0.00	4,882.34
Employee Benefits	81,539.61	97,261.00	(15,721.39)
Total Noxious Weed	<u>407,059.43</u>	<u>447,537.00</u>	<u>(40,477.57)</u>
Juvenile Supervision:			
Commodities	2,659.17	0.00	2,659.17
Total Juvenile Supervision	<u>2,659.17</u>	<u>0.00</u>	<u>2,659.17</u>
21st Judicial Dist Teen Court:			
Personal Services	(687.50)	0.00	(687.50)
Contractual Services	(791.10)	0.00	(791.10)
Commodities	53.88	0.00	53.88
Total 21st Judicial Dist Teen Court	<u>(1,424.72)</u>	<u>0.00</u>	<u>(1,424.72)</u>
Juvenile Intake Case Manager:			
Contractual Services	5,860.09	0.00	5,860.09
Commodities	4,008.21	0.00	4,008.21
Total Juvenile Intake Case Manager	<u>9,868.30</u>	<u>0.00</u>	<u>9,868.30</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, 2008**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
21st Judicial Dist Surv Prog:			
Personal Services	6,693.81	0.00	6,693.81
Contractual Services	1,774.23	0.00	1,774.23
Employee Benefits	449.19	0.00	449.19
Total 21st Judicial Dist Surv Prog	<u>8,917.23</u>	<u>0.00</u>	<u>8,917.23</u>
LEPC-HMTA:			
Contractual Services	182.84	0.00	182.84
Total LEPC-HMTA	<u>182.84</u>	<u>0.00</u>	<u>182.84</u>
Special Parks:			
Commodities	2,241.60	0.00	2,241.60
Total Special Parks	<u>2,241.60</u>	<u>0.00</u>	<u>2,241.60</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, 2008**

	Actual	Budget	Variance Over (Under)
Appropriations:			
Council on Aging	311,160.00	311,160.00	0.00
Big Lakes Development	181,739.00	181,739.00	0.00
Pawnee Mental Health	222,355.00	222,355.00	0.00
Extension Council	460,786.00	460,786.00	0.00
Health Department	269,997.00	269,997.00	0.00
Soil Conservation District	50,849.00	50,849.00	0.00
Animal Shelter	40,125.00	40,125.00	0.00
Emergency Shelter	10,100.00	10,100.00	0.00
Riley County Genealogical Society	3,000.00	3,000.00	0.00
Liability Insurance	334,688.84	374,550.00	(39,861.16)
Transfers Out	3,572,313.89	1,950,250.00	1,622,063.89
Total Expenditures and			
Transfers Subject to Budget	19,454,108.10	\$ 20,093,167.00	\$ (639,058.90)
Receipts Over (Under) Expenditures	(1,475,408.29)		
Unencumbered Cash, Beginning	5,098,709.02		
Unencumbered Cash, Ending	\$ 3,623,300.73		

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, 2008**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 438,759.67	\$ 450,120.00	\$ (11,360.33)
Real Estate Redemption	0.00	0.00	0.00
Delinquent	6,584.69	0.00	6,584.69
Motor Vehicle	69,513.38	67,800.00	1,713.38
Vehicle Rental Excise Tax	0.00	0.00	0.00
Recreational Vehicle Tax	1,327.23	1,215.00	112.23
Local Ad Valorem Tax Reduction	0.00	0.00	0.00
Charges for Service	169.38	0.00	169.38
Total Cash Receipts	<u>516,354.35</u>	<u>\$ 519,135.00</u>	<u>\$ (2,780.65)</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	92,708.04	\$ 93,268.00	\$ (559.96)
Contractual Services	68,906.62	123,100.00	(54,193.38)
Commodities	133,189.45	109,200.00	23,989.45
Capital Outlay	4,880.00	118,870.00	(113,990.00)
Employee Benefits	31,470.02	34,509.00	(3,038.98)
Transfer to Rural Fire Cap Out	155,000.00	20,000.00	135,000.00
Lease Payment	34,419.50	34,420.00	(0.50)
Total Expenditures and Transfers Subject to Budget	<u>520,573.63</u>	<u>\$ 533,367.00</u>	<u>\$ (12,793.37)</u>
Receipts Over (Under) Expenditures	(4,219.28)		
Unencumbered Cash, Beginning	<u>17,187.21</u>		
Unencumbered Cash, Ending	<u>\$ 12,967.93</u>		

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, 2008

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 224,448.26	\$ 229,062.00	\$ (4,613.74)
Real Estate Redemption	0.00	0.00	0.00
Delinquent	2,341.71	0.00	2,341.71
Motor Vehicle	22,187.67	21,376.00	811.67
Vehicle Rental Excise Tax	450.56	315.00	135.56
Recreational Vehicle Tax	239.08	235.00	4.08
Total Cash Receipts	<u>249,667.28</u>	<u>\$ 250,988.00</u>	<u>\$ (1,320.72)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	118,063.53	\$ 186,567.00	\$ (68,503.47)
Commodities	4,972.10	6,600.00	(1,627.90)
Capital Outlay	30,754.11	115,000.00	(84,245.89)
Total Expenditures and Transfers Subject to Budget	<u>153,789.74</u>	<u>\$ 308,167.00</u>	<u>\$ (154,377.26)</u>
Receipts Over (Under) Expenditures	95,877.54		
Unencumbered Cash, Beginning	<u>91,016.87</u>		
Unencumbered Cash, Ending	<u>\$ 186,894.41</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, 2008**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
Real Estate Redemption	0.00	0.00	0.00
Delinquent	0.01	0.00	0.01
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	618,700.00	388,700.00	230,000.00
Total Cash Receipts	<u>618,700.01</u>	<u>\$ 388,700.00</u>	<u>\$ 230,000.01</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	95,422.36	\$ 419,134.00	\$ (323,711.64)
Commodities	109.88	0.00	109.88
Capital Outlay	19,700.00	0.00	19,700.00
Total Expenditures and Transfers Subject to Budget	<u>115,232.24</u>	<u>\$ 419,134.00</u>	<u>\$ (303,901.76)</u>
Receipts Over (Under) Expenditures	503,467.77		
Unencumbered Cash, Beginning	<u>1,879.14</u>		
Unencumbered Cash, Ending	<u>\$ 505,346.91</u>		

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

Riley County, Kansas

Statement 3-5

Register of Deeds Technology Fund
 Statement of Cash Receipts and Expenditures
 Actual and Budget
 For the Year Ended December 31, 2008

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Fees	\$ 69,444.00	\$ 78,000.00	\$ (8,556.00)
Interest	1,532.28	3,200.00	(1,667.72)
Total Cash Receipts	<u>70,976.28</u>	<u>\$ 81,200.00</u>	<u>\$ (10,223.72)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	41,939.76	\$ 34,000.00	\$ 7,939.76
Commodities	59.72	35,000.00	(34,940.28)
Capital Outlay	<u>90,055.38</u>	<u>65,000.00</u>	<u>25,055.38</u>
Total Expenditures and			
Transfers Subject to Budget	<u>132,054.86</u>	<u>\$ 134,000.00</u>	<u>\$ (1,945.14)</u>
Receipts Over (Under) Expenditures	(61,078.58)		
Unencumbered Cash, Beginning	<u>97,174.99</u>		
Unencumbered Cash, Ending	<u>\$ 36,096.41</u>		

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

Riley County, Kansas

Statement 3-6

**Worker's Compensation Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ (5.21)	\$ 0.00	\$ (5.21)
Delinquent	472.38	0.00	472.38
Motor Vehicle	1,883.56	0.00	1,883.56
Recreational Vehicle Tax	16.79	0.00	16.79
Interest	<u>3,156.70</u>	<u>0.00</u>	<u>3,156.70</u>
Total Cash Receipts	<u><u>5,524.22</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 5,524.22</u></u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	26,145.48	\$ 144,521.00	\$ (118,375.52)
Reserve	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures and Transfers Subject to Budget	<u><u>26,145.48</u></u>	<u><u>\$ 144,521.00</u></u>	<u><u>\$ (118,375.52)</u></u>
Receipts Over (Under) Expenditures	(20,621.26)		
Unencumbered Cash, Beginning	<u>159,777.22</u>		
Unencumbered Cash, Ending	<u><u>\$ 139,155.96</u></u>		

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

Riley County, Kansas

Statement 3-7

**Special Alcohol and Drug Abuse Programs Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Local Alcoholic Liquor Tax	\$ 3,790.24	\$ 2,640.00	\$ 1,150.24
Total Cash Receipts	<u>3,790.24</u>	<u>\$ 2,640.00</u>	<u>\$ 1,150.24</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>2,707.50</u>	<u>\$ 7,959.00</u>	<u>\$ (5,251.50)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>2,707.50</u>	<u>\$ 7,959.00</u>	<u>\$ (5,251.50)</u>
Receipts Over (Under) Expenditures	1,082.74		
Unencumbered Cash, Beginning	<u>3,931.87</u>		
Unencumbered Cash, Ending	<u>\$ 5,014.61</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, 2008

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 2,365,014.28	\$ 2,414,393.00	\$ (49,378.72)
Delinquent	26,948.38	0.00	26,948.38
Motor Vehicle	269,290.45	254,327.00	14,963.45
Vehicle Rental Excise Tax	5,362.04	3,700.00	1,662.04
Recreational Vehicle Tax	2,891.99	2,800.00	91.99
Total Cash Receipts	<u>2,669,507.14</u>	<u>\$ 2,675,220.00</u>	<u>\$ (5,712.86)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	2,653,946.14	\$ 2,580,646.00	\$ 73,300.14
Commodities	53,299.96	171,500.00	(118,200.04)
Total Expenditures and Transfers Subject to Budget	<u>2,707,246.10</u>	<u>\$ 2,752,146.00</u>	<u>\$ (44,899.90)</u>
Receipts Over (Under) Expenditures	(37,738.96)		
Unencumbered Cash, Beginning	<u>41,605.05</u>		
Unencumbered Cash, Ending	<u>\$ 3,866.09</u>		

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

**Noxious Weed Capital Outlay Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Total Cash Receipts	\$ 0.00	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures and Transfers			
Subject to Budget			
Capital Outlay	<u>3,881.42</u>	<u>\$ 3,881.00</u>	<u>\$ 0.42</u>
Total Expenditures and Transfers Subject to Budget	<u>3,881.42</u>	<u>\$ 3,881.00</u>	<u>\$ 0.42</u>
Receipts Over (Under) Expenditures	(3,881.42)		
Unencumbered Cash, Beginning	<u>3,881.42</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</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, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Transfer from Fire District	\$ 155,000.00	\$ 20,000.00	\$ 135,000.00
Total Cash Receipts	155,000.00	\$ 20,000.00	\$ 135,000.00
 Expenditures and Transfers			
Subject to Budget			
Personal Services	8,400.00	\$ 0.00	\$ 8,400.00
Capital Outlay	0.00	20,000.00	(20,000.00)
Total Expenditures and Transfers Subject to Budget	8,400.00	\$ 20,000.00	\$ (11,600.00)
 Receipts Over (Under) Expenditures	 146,600.00		
 Unencumbered Cash, Beginning	 261,225.40		
 Unencumbered Cash, Ending	 \$ 407,825.40		

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

Capital Improvements Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 0.00	\$ 0.00	\$ 0.00
Delinquent	870.64	0.00	870.64
Transfer In	2,847,613.89	1,538,550.00	1,309,063.89
Interest	56,612.84	50,000.00	6,612.84
Property Sales	355,225.00	250,000.00	105,225.00
Loan Proceeds	41,768.62	0.00	41,768.62
Total Cash Receipts	<u>3,302,090.99</u>	<u>\$ 1,838,550.00</u>	<u>\$ 1,463,540.99</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	108,786.31	\$ 0.00	\$ 108,786.31
Commodities	595,598.99	0.00	595,598.99
Capital Outlay	1,095,666.69	2,277,131.00	(1,181,464.31)
Total Expenditures and Transfers Subject to Budget	<u>1,800,051.99</u>	<u>\$ 2,277,131.00</u>	<u>\$ (477,079.01)</u>
Receipts Over (Under) Expenditures	1,502,039.00		
Unencumbered Cash, Beginning	<u>1,694,976.98</u>		
Unencumbered Cash, Ending	<u>\$ 3,197,015.98</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, 2008

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Miscellaneous Collections	\$ 8,442.28	\$ 0.00	\$ 8,442.28
Total Cash Receipts	<u>8,442.28</u>	<u>0.00</u>	<u>8,442.28</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>2,125.81</u>	\$ 26,793.00	\$ (24,667.19)
Total Expenditures and Transfers Subject to Budget	<u>2,125.81</u>	<u>26,793.00</u>	<u>(24,667.19)</u>
Receipts Over (Under) Expenditures	6,316.47		
Unencumbered Cash, Beginning	<u>24,931.51</u>		
Unencumbered Cash, Ending	<u>\$ 31,247.98</u>		

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

**Motor Vehicle Operations
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Leinholder Fees	\$ 7,021.50	\$ 0.00	\$ 7,021.50
Vehicle License Fees	2,275.00	0.00	2,275.00
Motor Vehicle Fees	322,318.43	267,000.00	55,318.43
Total Cash Receipts	331,614.93	\$ 267,000.00	\$ 64,614.93
 Expenditures and Transfers			
Subject to Budget			
Personal Services	141,476.35	\$ 152,988.00	\$ (11,511.65)
Contractual Services	23,243.39	27,000.00	(3,756.61)
Commodities	17,694.46	26,832.00	(9,137.54)
Capital Outlay	13,290.99	7,000.00	6,290.99
Employee Benefits	47,223.45	53,180.00	(5,956.55)
Total Expenditures and Transfers Subject to Budget	242,928.64	\$ 267,000.00	\$ (24,071.36)
 Receipts Over (Under) Expenditures	 88,686.29		
 Unencumbered Cash, Beginning	 0.00		
 Unencumbered Cash, Ending	 \$ 88,686.29		

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, 2008**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
State Aid-Department of Corrections	\$ 410,664.85	\$ 662,686.00	\$ (252,021.15)
Total Cash Receipts	<u>410,664.85</u>	<u>\$ 662,686.00</u>	<u>\$ (252,021.15)</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	304,562.82	\$ 332,433.00	\$ (27,870.18)
Contractual Services	37,518.52	37,500.00	18.52
Commodities	9,014.56	9,500.00	(485.44)
Capital Outlay	2,522.54	4,000.00	(1,477.46)
Employee Benefits	<u>93,426.32</u>	<u>142,472.00</u>	<u>(49,045.68)</u>
Total Expenditures and Transfers Subject to Budget	<u>447,044.76</u>	<u>\$ 525,905.00</u>	<u>\$ (78,860.24)</u>
Receipts Over (Under) Expenditures	(36,379.91)		
Unencumbered Cash, Beginning	<u>88,718.67</u>		
Unencumbered Cash, Ending	<u>\$ 52,338.76</u>		

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

**Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Fees	\$ 3,568.68	\$ 4,423.00	\$ (854.32)
Total Cash Receipts	<u>3,568.68</u>	<u>\$ 4,423.00</u>	<u>\$ (854.32)</u>
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>3,339.24</u>	\$ 4,358.00	\$ (1,018.76)
Total Expenditures and			
Transfers Subject to Budget	<u>3,339.24</u>	<u>\$ 4,358.00</u>	<u>\$ (1,018.76)</u>
 Receipts Over (Under) Expenditures	229.44		
 Unencumbered Cash, Beginning	<u>1,493.70</u>		
 Unencumbered Cash, Ending	<u>\$ 1,723.14</u>		

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

Riley County, Kansas

Statement 3-16

**War Memorial Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Donations	\$ 910.00	\$ 1,000.00	\$ (90.00)
Total Cash Receipts	<u>910.00</u>	<u>\$ 1,000.00</u>	<u>\$ (90.00)</u>
Expenditures and Transfers Subject to Budget			
Contractual Services	687.50	\$ 6,000.00	\$ (5,312.50)
Total Expenditures and Transfers Subject to Budget	<u>687.50</u>	<u>\$ 6,000.00</u>	<u>\$ (5,312.50)</u>
Receipts Over (Under) Expenditures	222.50		
Unencumbered Cash, Beginning	<u>13,061.93</u>		
Unencumbered Cash, Ending	<u>\$ 13,284.43</u>		

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

**Special Prosecutor Trust Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Miscellaneous Collections	\$ 6,438.97	\$ 4,012.00	\$ 2,426.97
Total Cash Receipts	<u>6,438.97</u>	<u>\$ 4,012.00</u>	<u>\$ 2,426.97</u>
Expenditures and Transfers Subject to Budget			
Contractual Services	<u>10,955.62</u>	<u>\$ 20,781.00</u>	<u>\$ (9,825.38)</u>
Total Expenditures and Transfers Subject to Budget	<u>10,955.62</u>	<u>\$ 20,781.00</u>	<u>\$ (9,825.38)</u>
Receipts Over (Under) Expenditures	(4,516.65)		
Unencumbered Cash, Beginning	<u>16,769.31</u>		
Unencumbered Cash, Ending	<u>\$ 12,252.66</u>		

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

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, 2008

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

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

Riley County, Kansas

Statement 3-19

Juvenile Services Fund
 Statement of Cash Receipts and Expenditures
 Actual and Budget
 For the Year Ended December 31, 2008

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
State Aid-Juvenile Justice Authority	\$ 360,720.21	\$ 0.00	\$ 360,720.21
Total Cash Receipts	<u>360,720.21</u>	<u>\$ 0.00</u>	<u>\$ 360,720.21</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	169,261.16	\$ 0.00	\$ 169,261.16
Contractual Services	38,398.81	0.00	38,398.81
Commodities	5,697.15	0.00	5,697.15
Capital Outlay	15,101.44	0.00	15,101.44
Employee Benefits	<u>46,826.41</u>	<u>0.00</u>	<u>46,826.41</u>
Total Expenditures and Transfers Subject to Budget	<u>275,284.97</u>	<u>\$ 0.00</u>	<u>\$ 275,284.97</u>
Receipts Over (Under) Expenditures	85,435.24		
Unencumbered Cash, Beginning	<u>31,695.35</u>		
Unencumbered Cash, Ending	<u>\$ 117,130.59</u>		

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

Riley County, Kansas

Statement 3-20

**Bond and Interest Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 912,204.82	\$ 931,169.00	\$ (18,964.18)
Delinquent	12,430.64	0.00	12,430.64
Motor Vehicle	96,884.32	83,899.00	12,985.32
Vehicle Rental Excise Tax	1,768.49	1,235.00	533.49
Recreational Vehicle Tax	0.00	924.00	(924.00)
Special Assessments	204,246.57	194,000.00	10,246.57
Miscellaneous	3,377.19	0.00	3,377.19
Transfers In	774,231.00	892,060.00	(117,829.00)
Total Cash Receipts	<u>2,005,143.03</u>	<u>\$ 2,103,287.00</u>	<u>\$ (98,143.97)</u>
Expenditures and Transfers			
Subject to Budget			
Principal	1,524,126.72	\$ 1,724,403.00	\$ (200,276.28)
Interest	355,906.84	380,562.00	(24,655.16)
Bonding Services	0.00	6,595.00	(6,595.00)
Commissions and Postage	51.25	150.00	(98.75)
Cash Basis Requirement	0.00	215,090.00	(215,090.00)
Total Expenditures and Transfers Subject to Budget	<u>1,880,084.81</u>	<u>\$ 2,326,800.00</u>	<u>\$ (446,715.19)</u>
Receipts Over (Under) Expenditures	125,058.22		
Unencumbered Cash, Beginning	<u>296,815.88</u>		
Unencumbered Cash, Ending	<u>\$ 421,874.10</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, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Transfer In	\$ 23,000.00	\$ 23,000.00	\$ 0.00
Total Cash Receipts	<u>23,000.00</u>	<u>\$ 23,000.00</u>	<u>\$ 0.00</u>
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	24,783.74	\$ 36,495.00	\$ (11,711.26)
Commodities	52.40	8,043.00	(7,990.60)
Total Expenditures and Transfers Subject to Budget	<u>24,836.14</u>	<u>\$ 44,538.00</u>	<u>\$ (19,701.86)</u>
 Receipts Over (Under) Expenditures	 (1,836.14)		
 Unencumbered Cash, Beginning	 <u>34,806.33</u>		
 Unencumbered Cash, Ending	 <u>\$ 32,970.19</u>		

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

**Konza Sewer District Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Total Cash Receipts	\$ 0.00	\$ 0.00	\$ 0.00
Expenditures and Transfers			
Subject to Budget			
Contractual Services	0.00	\$ 22.00	\$ (22.00)
Total Expenditures and Transfers Subject to Budget	0.00	\$ 22.00	\$ (22.00)
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	21.82		
Unencumbered Cash, Ending	\$ 21.82		

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, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
State Sales Tax	\$ 1,793,626.47	\$ 1,200,000.00	\$ 593,626.47
Loan Proceeds	789,957.00	0.00	789,957.00
Total Cash Receipts	2,583,583.47	\$ 1,200,000.00	\$ 1,383,583.47
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	20,663.32	\$ 1,499,658.00	\$ (1,478,994.68)
Commodities	342.53	0.00	342.53
Capital Outlay	774,690.15	0.00	774,690.15
Transfer Out	701,518.00	819,347.00	(117,829.00)
Total Expenditures and Transfers Subject to Budget	1,497,214.00	\$ 2,319,005.00	\$ (821,791.00)
 Receipts Over (Under) Expenditures	1,086,369.47		
 Unencumbered Cash, Beginning	1,806,525.10		
 Unencumbered Cash, Ending	\$ 2,892,894.57		

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

**Law Enforcement Center Surplus Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Transfer In	\$ 0.00	\$ 978,030.00	\$ (978,030.00)
Total Cash Receipts	<u>0.00</u>	<u>\$ 978,030.00</u>	<u>\$ (978,030.00)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>211,126.78</u>	\$ 1,882,405.00	\$ (1,671,278.22)
Total Expenditures and			
Transfers Subject to Budget	<u>211,126.78</u>	<u>\$ 1,882,405.00</u>	<u>\$ (1,671,278.22)</u>
Receipts Over (Under) Expenditures	(211,126.78)		
Unencumbered Cash, Beginning	<u>988,206.35</u>		
Unencumbered Cash, Ending	<u>\$ 777,079.57</u>		

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

**Sharm Drive Paving District Capital Project Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Transfer In	\$ 63,000.00	\$ 63,000.00	\$ 0.00
Total Cash Receipts	<u>63,000.00</u>	<u>\$ 63,000.00</u>	<u>\$ 0.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	52.58	\$ 50.00	\$ 2.58
Capital Outlay	<u>62,040.00</u>	<u>62,950.00</u>	<u>(910.00)</u>
Total Expenditures and Transfers Subject to Budget	<u>62,092.58</u>	<u>\$ 63,000.00</u>	<u>\$ (907.42)</u>
Receipts Over (Under) Expenditures	907.42		
Unencumbered Cash, Beginning	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 907.42</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, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Total Cash Receipts	\$ 0.00	\$ 0.00	\$ 0.00
Expenditures and Transfers			
Subject to Budget			
Residual Equity Transfer Out	570.61	\$ 0.00	\$ 570.61
Total Expenditures and			
Transfers Subject to Budget	570.61	\$ 0.00	\$ 570.61
Receipts Over (Under) Expenditures	(570.61)		
Unencumbered Cash, Beginning	570.61		
Unencumbered Cash, Ending	\$ 0.00		

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

**Emergency 911 Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Charges for Services	\$ 186,361.02	\$ 163,000.00	\$ 23,361.02
Interest	7,665.74	10,000.00	(2,334.26)
Total Cash Receipts	194,026.76	\$ 173,000.00	\$ 21,026.76
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	120,423.23	\$ 103,000.00	\$ 17,423.23
Capital Outlay	3,409.38	35,000.00	(31,590.62)
Total Expenditures and Transfers Subject to Budget	123,832.61	\$ 138,000.00	\$ (14,167.39)
 Receipts Over (Under) Expenditures	 70,194.15		
 Unencumbered Cash, Beginning	 319,890.69		
 Unencumbered Cash, Ending	 \$ 390,084.84		

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, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Charges for Services	\$ 1,964,217.27	\$ 2,253,182.00	\$ (288,964.73)
Other Income	5,199.96	20,000.00	(14,800.04)
Total Cash Receipts	1,969,417.23	\$ 2,273,182.00	\$ (303,764.77)
 Expenditures and Transfers			
Subject to Budget			
Personal Services	87,727.11	\$ 105,546.00	\$ (17,818.89)
Contractual Services	1,662,948.09	1,985,900.00	(322,951.91)
Commodities	83,915.52	53,300.00	30,615.52
Capital Outlay	25,812.95	40,350.00	(14,537.05)
Employee Benefits	38,592.73	28,067.00	10,525.73
Transfer Out	72,713.00	72,713.00	0.00
Total Expenditures and Transfers Subject to Budget	1,971,709.40	\$ 2,285,876.00	\$ (314,166.60)
 Receipts Over (Under) Expenditures	 (2,292.17)		
 Unencumbered Cash, Beginning	 448,450.12		
 Unencumbered Cash, Ending	 \$ 446,157.95		

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

Riley County, Kansas

Statement 3-29

University Park Water and Sewer Fund
 Statement of Cash Receipts and Expenditures
 Actual and Budget
 For the Year Ended December 31, 2008

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,728.87	\$ 4,763.00	\$ (34.13)
Delinquent	27.15	0.00	27.15
Motor Vehicle	(0.81)	0.00	(0.81)
Deposits	970.00	900.00	70.00
Miscellaneous Reimbursements	233.24	0.00	233.24
Charges for Service	<u>60,521.20</u>	<u>74,000.00</u>	<u>(13,478.80)</u>
Total Cash Receipts	<u>66,479.65</u>	<u>\$ 79,663.00</u>	<u>\$ (13,183.35)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	41,845.05	\$ 46,716.00	\$ (4,870.95)
Commodities	12,915.29	26,261.00	(13,345.71)
Transfer Out	<u>16,000.00</u>	<u>11,232.00</u>	<u>4,768.00</u>
Total Expenditures and Transfers Subject to Budget	<u>70,760.34</u>	<u>\$ 84,209.00</u>	<u>\$ (13,448.66)</u>
Receipts Over (Under) Expenditures	(4,280.69)		
Unencumbered Cash, Beginning	<u>14,200.22</u>		
Unencumbered Cash, Ending	<u>\$ 9,919.53</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, 2008**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Transfer In	\$ 16,000.00	\$ 11,232.00	\$ 4,768.00
Total Cash Receipts	<u>16,000.00</u>	<u>\$ 11,232.00</u>	<u>\$ 4,768.00</u>
Expenditures and Transfers Subject to Budget			
Contractual Services	6,318.67	\$ 10,000.00	\$ (3,681.33)
Commodities	2,225.00	0.00	2,225.00
Capital Outlay	<u>0.00</u>	<u>17,420.00</u>	<u>(17,420.00)</u>
Total Expenditures and Transfers Subject to Budget	<u>8,543.67</u>	<u>\$ 27,420.00</u>	<u>\$ (18,876.33)</u>
Receipts Over (Under) Expenditures	7,456.33		
Unencumbered Cash, Beginning	<u>12,459.33</u>		
Unencumbered Cash, Ending	<u>\$ 19,915.66</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, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Deposits	\$ 240.00	\$ 0.00	\$ 240.00
Charges for Services	20,914.31	22,028.00	(1,113.69)
Transfer In	457.35	0.00	457.35
Total Cash Receipts	21,611.66	\$ 22,028.00	\$ (416.34)
Expenditures and Transfers			
Subject to Budget			
Contractual Services	14,496.11	\$ 12,527.00	\$ 1,969.11
Commodities	5,530.23	0.00	5,530.23
Capital Outlay	0.00	9,086.00	(9,086.00)
Transfer Out	518.40	3,310.00	(2,791.60)
Total Expenditures and Transfers Subject to Budget	20,544.74	\$ 24,923.00	\$ (4,378.26)
Receipts Over (Under) Expenditures	1,066.92		
Unencumbered Cash, Beginning	1,080.88		
Unencumbered Cash, Ending	\$ 2,147.80		

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, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transfer In	\$ 518.40	\$ 3,310.00	\$ (2,791.60)
Total Cash Receipts	518.40	\$ 3,310.00	\$ (2,791.60)
 Expenditures and Transfers			
Subject to Budget			
Commodities	0.00	\$ 17,823.00	\$ (17,823.00)
Total Expenditures and Transfers Subject to Budget	0.00	\$ 17,823.00	\$ (17,823.00)
Receipts Over (Under) Expenditures	518.40		
Unencumbered Cash, Beginning	15,574.49		
Unencumbered Cash, Ending	\$ 16,092.89		

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, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Charges for Services	\$ 13,759.78	\$ 13,000.00	\$ 759.78
Total Cash Receipts	<u>13,759.78</u>	<u>\$ 13,000.00</u>	<u>\$ 759.78</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	11,511.32	\$ 6,121.00	\$ 5,390.32
Commodities	2,041.60	7,595.00	(5,553.40)
Transfers Out	<u>457.35</u>	<u>3,665.00</u>	<u>(3,207.65)</u>
Total Expenditures and Transfers Subject to Budget	<u>14,010.27</u>	<u>\$ 17,381.00</u>	<u>\$ (3,370.73)</u>
Receipts Over (Under) Expenditures	(250.49)		
Unencumbered Cash, Beginning	<u>10,618.91</u>		
Unencumbered Cash, Ending	<u>\$ 10,368.42</u>		

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

**Moehlman Bottoms Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transfer In	\$ 0.00	\$ 3,665.00	\$ (3,665.00)
Total Cash Receipts	0.00	\$ 3,665.00	\$ (3,665.00)
Expenditures and Transfers			
Subject to Budget			
Capital Outlay	0.00	\$ 3,665.00	\$ (3,665.00)
Total Expenditures and Transfers Subject to Budget	0.00	\$ 3,665.00	\$ (3,665.00)
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.

Terra Heights Sewer Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,621.23	\$ 4,859.00	\$ (237.77)
Delinquent	31.81	0.00	31.81
Charges for Services	22,735.33	22,913.00	(177.67)
Transfer In	20,000.00	0.00	20,000.00
Total Cash Receipts	<u>47,388.37</u>	<u>\$ 27,772.00</u>	<u>\$ 19,616.37</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	14,108.40	\$ 16,609.00	\$ (2,500.60)
Commodities	1,213.49	2,100.00	(886.51)
Transfer Out	26,620.00	13,873.00	12,747.00
Total Expenditures and Transfers Subject to Budget	<u>41,941.89</u>	<u>\$ 32,582.00</u>	<u>\$ 9,359.89</u>
Receipts Over (Under) Expenditures	5,446.48		
Unencumbered Cash, Beginning	<u>1,967.95</u>		
Unencumbered Cash, Ending	<u>\$ 7,414.43</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, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transfer In	\$ 26,620.00	\$ 26,620.00	\$ 0.00
Total Cash Receipts	<u>26,620.00</u>	<u>\$ 26,620.00</u>	<u>\$ 0.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	3,595.98	\$ 0.00	\$ 3,595.98
Commodities	3,433.61	0.00	3,433.61
Capital Outlay	<u>7,550.60</u>	<u>32,563.00</u>	<u>(25,012.40)</u>
Total Expenditures and Transfers Subject to Budget	<u>14,580.19</u>	<u>\$ 32,563.00</u>	<u>\$ (17,982.81)</u>
Receipts Over (Under) Expenditures	12,039.81		
Unencumbered Cash, Beginning	<u>5,943.42</u>		
Unencumbered Cash, Ending	<u>\$ 17,983.23</u>		

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

**Valleywood Combined Operations Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Property Tax	\$ 8,541.25	\$ 8,902.00	\$ (360.75)
Delinquent	318.34	0.00	318.34
Charges for Services	28,878.79	28,839.00	39.79
Transfer In	570.61	0.00	570.61
Customer Deposits	1,287.30	0.00	1,287.30
Total Cash Receipts	39,596.29	\$ 37,741.00	\$ 1,855.29
Expenditures and Transfers			
Subject to Budget			
Contractual Services	30,603.70	\$ 30,777.00	\$ (173.30)
Commodities	0.00	154.00	(154.00)
Transfer Out	0.00	21,978.00	(21,978.00)
Total Expenditures and Transfers Subject to Budget	30,603.70	\$ 52,909.00	\$ (22,305.30)
Receipts Over (Under) Expenditures	8,992.59		
Unencumbered Cash, Beginning	12,587.27		
Unencumbered Cash, Ending	\$ 21,579.86		

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

**Valleywood Combined Operations Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Transfer In	\$ 0.00	\$ 21,978.00	\$ (21,978.00)
Total Cash Receipts	<u>0.00</u>	<u>\$ 21,978.00</u>	<u>\$ (21,978.00)</u>
Expenditures and Transfers Subject to Budget			
Capital Outlay	<u>18,215.31</u>	<u>\$ 68,508.00</u>	<u>\$ (50,292.69)</u>
Total Expenditures and Transfers Subject to Budget	<u>18,215.31</u>	<u>\$ 68,508.00</u>	<u>\$ (50,292.69)</u>
Receipts Over (Under) Expenditures	(18,215.31)		
Unencumbered Cash, Beginning	<u>49,099.85</u>		
Unencumbered Cash, Ending	<u>\$ 30,884.54</u>		

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, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Charges for Services	\$ 71,124.53	\$ 59,000.00	\$ 12,124.53
Customer Deposits	715.00	1,050.00	(335.00)
Total Cash Receipts	71,839.53	\$ 60,050.00	\$ 11,789.53
Expenditures and Transfers			
Subject to Budget			
Contractual Services	44,310.41	\$ 61,957.00	\$ (17,646.59)
Commodities	2,801.35	5,750.00	(2,948.65)
Capital Outlay	352.26	4,500.00	(4,147.74)
Transfer Out	2,500.00	26,117.00	(23,617.00)
Total Expenditures and Transfers Subject to Budget	49,964.02	\$ 98,324.00	\$ (48,359.98)
Receipts Over (Under) Expenditures	21,875.51		
Unencumbered Cash, Beginning	103,206.27		
Unencumbered Cash, Ending	\$ 125,081.78		

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

**Konza Water Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transfer In	\$ 2,500.00	\$ 26,117.00	\$ (23,617.00)
Total Cash Receipts	2,500.00	\$ 26,117.00	\$ (23,617.00)
Expenditures and Transfers			
Subject to Budget			
Capital Outlay	0.00	\$ 26,117.00	\$ (26,117.00)
Total Expenditures and Transfers Subject to Budget	0.00	\$ 26,117.00	\$ (26,117.00)
Receipts Over (Under) Expenditures	2,500.00		
Unencumbered Cash, Beginning	0.00		
Unencumbered Cash, Ending	\$ 2,500.00		

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, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 5,958.75	\$ 6,001.00	\$ (42.25)
Delinquent	225.01	0.00	225.01
Motor Vehicle	(0.86)	0.00	(0.86)
Charges for Service	16,521.22	10,500.00	6,021.22
Total Cash Receipts	22,704.12	\$ 16,501.00	\$ 6,203.12
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	15,831.75	\$ 16,570.00	\$ (738.25)
Total Expenditures and			
Transfers Subject to Budget	15,831.75	\$ 16,570.00	\$ (738.25)
 Receipts Over (Under) Expenditures	6,872.37		
 Unencumbered Cash, Beginning	4,194.22		
 Unencumbered Cash, Ending	\$ 11,066.59		

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

**Deep Creek Sewer Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Special Assessments	\$ 6,278.54	\$ 0.00	\$ 6,278.54
Charges for Services	0.00	6,500.00	(6,500.00)
Total Cash Receipts	6,278.54	\$ 6,500.00	\$ (221.46)
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	3,568.41	\$ 4,920.00	\$ (1,351.59)
Commodities	0.00	395.00	(395.00)
Transfer Out	1,591.92	3,377.00	(1,785.08)
Total Expenditures and Transfers Subject to Budget	5,160.33	\$ 8,692.00	\$ (3,531.67)
 Receipts Over (Under) Expenditures	1,118.21		
 Unencumbered Cash, Beginning	6,645.19		
 Unencumbered Cash, Ending	\$ 7,763.40		

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

**Deep Creek Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transfer In	\$ 1,591.92	\$ 3,377.00	\$ (1,785.08)
Total Cash Receipts	1,591.92	\$ 3,377.00	\$ (1,785.08)
 Expenditures and Transfers			
Subject to Budget			
Commodities	0.00	\$ 16,892.00	\$ (16,892.00)
Total Expenditures and			
Transfers Subject to Budget	0.00	\$ 16,892.00	\$ (16,892.00)
Receipts Over (Under) Expenditures	1,591.92		
Unencumbered Cash, Beginning	16,238.88		
Unencumbered Cash, Ending	\$ 17,830.80		

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, 2008**

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

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, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Ad Valorem Tax	\$ 2,794.96	\$ 2,797.00	\$ (2.04)
Miscellaneous Collections	2,500.00	0.00	2,500.00
Total Cash Receipts	5,294.96	\$ 2,797.00	\$ 2,497.96
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	96.48	\$ 4,282.00	\$ (4,185.52)
Transfer Out	0.00	4,051.00	(4,051.00)
Total Expenditures and Transfers Subject to Budget	96.48	\$ 8,333.00	\$ (8,236.52)
 Receipts Over (Under) Expenditures	5,198.48		
 Unencumbered Cash, Beginning	13,318.69		
 Unencumbered Cash, Ending	\$ 18,517.17		

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

**Carson Sewer Reserve Fund
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2008**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transfer In	\$ 0.00	\$ 4,051.00	\$ (4,051.00)
Total Cash Receipts	0.00	\$ 4,051.00	\$ (4,051.00)
Expenditures and Transfers			
Subject to Budget			
Commodities	0.00	\$ 4,051.00	\$ (4,051.00)
Total Expenditures and Transfers Subject to Budget	0.00	\$ 4,051.00	\$ (4,051.00)
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.

Riley County, Kansas

Statement 4

Agency Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2008

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Property Tax	\$ 27,451,942.73	\$ 50,341,549.49	\$ 49,437,250.96	\$ 28,356,241.26
Real Estate Redemption	186,717.63	485,905.36	519,856.52	152,766.47
Regular Delinquent Personal	0.00	0.00	0.00	0.00
Advance Tax	0.00	5,517.62	5,517.62	0.00
Tax Sale	175.56	22,774.00	9,533.56	13,416.00
Special Delinquent Personal	9,341.08	90,816.24	96,781.68	3,375.64
City Special Assessments	2,606,066.27	4,821,367.01	4,770,318.20	2,657,115.08
City - County Highway Tax	0.00	1,341,007.30	1,341,007.30	0.00
Motor Vehicle Tax	901,136.76	4,328,336.21	4,349,395.64	880,077.33
Vehicle Rental Excise Tax	0.00	89,884.29	89,884.29	0.00
Recreational Vehicle Tax	7,967.73	46,556.10	46,440.01	8,083.82
16/20 Trucks	38,659.19	57,060.75	58,011.09	37,708.85
Total Distributable Funds	<u>31,202,006.95</u>	<u>61,630,774.37</u>	<u>60,723,996.87</u>	<u>32,108,784.45</u>
State Funds:				
State General	(9.06)	196.60	187.54	0.00
Educational Building	379.37	526,717.38	526,600.10	496.65
Institutional Building	189.69	263,358.88	263,300.25	248.32
Correctional Institutions Building	0.00	0.00	0.00	0.00
Motor Vehicle Tags	10,393.75	2,125,417.91	2,121,735.16	14,076.50
Game Licenses	59.45	11,705.60	11,586.55	178.50
Total State Funds	<u>11,013.20</u>	<u>2,927,396.37</u>	<u>2,923,409.60</u>	<u>14,999.97</u>
Subdivision Funds:				
School Districts	9,022.64	21,357,511.01	21,354,703.00	11,830.65
Townships	0.00	647,511.80	647,511.80	0.00
Cities	13,746.61	14,237,267.93	14,234,581.47	16,433.07
Cemeteries	2,031.28	46,262.89	46,355.72	1,938.45
NCK Library System	0.00	126,309.32	126,309.32	0.00
Mill Creek Watershed	0.00	197.00	197.00	0.00
Total Subdivision Funds	<u>24,800.53</u>	<u>36,415,059.95</u>	<u>36,409,658.31</u>	<u>30,202.17</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, 2008

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Funds:				
Riley County Police Department	1,557,438.72	13,209,737.98	13,223,898.00	1,543,278.70
Law Enforcement Trust	11,556.65	552.03	0.00	12,108.68
Long & Short Accounts	15,966.10	915.68	0.00	16,881.78
Tax Holding	24,141.96	188,844.68	187,656.89	25,329.75
Homestead Holding	0.00	0.00	0.00	0.00
Drivers License	469.50	17,066.00	17,108.50	427.00
Sales and Compensating Tax	67,305.71	1,395,667.48	1,372,920.54	90,052.65
Total Other Funds	<u>1,676,878.64</u>	<u>14,812,783.85</u>	<u>14,801,583.93</u>	<u>1,688,078.56</u>
Total	<u>\$ 32,914,699.32</u>	<u>\$115,786,014.54</u>	<u>\$114,858,648.71</u>	<u>\$ 33,842,065.15</u>

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

Riley County, Kansas

Notes to the Financial Statements December 31, 2008

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 Combined Operations 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, 2008

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 2008.

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, 2008

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, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. 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, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid 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, 2008

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
Terra Heights Sewer Sinking Fund	\$ 14,943.00	\$ 32,563.00
Hunter's Island Water District Fund	19,678.00	24,923.00
Adult Services Fund	349,151.00	525,905.00
Special Prosecutor Trust Fund	6,000.00	20,781.00
Sharm Paving District Capital Project Fund	0.00	63,000.00

Riley County, Kansas

Notes to the Financial Statements December 31, 2008

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 with disbursements being adjusted for prior year's 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
- Motor Vehicle Operations
- Adult Services
- Prosecuting Attorney Training
- War Memorial
- Special Prosecutor Trust
- LEC Bond Revenue
- Juvenile Services

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, 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, 2008

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>
Valleywood Storm Water	\$ 570.61
Terra Heights Sewer	\$ 9,359.89

Riley County, Kansas

Notes to the Financial Statements December 31, 2008

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, 2008:

Registration fees	\$ 4,980.00
Case fees from Clerk of the District Court	42,536.77
Other	<u>46.90</u>
Total Cash Receipts	<u>47,563.67</u>
Expenditures	
Law librarian salary	2,364.00
Books and publications	47,551.63
Postage and other	<u>1,130.01</u>
Total Expenditures	<u>51,045.64</u>
Receipts Over (Under) Expenditures	(3,481.97)
Unencumbered Cash, Beginning	<u>17,235.24</u>
Unencumbered Cash, Ending	<u>\$ 13,753.27</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, 2008

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, 2008.

At December 31, 2008, the County's carrying amount of deposits was \$49,228,673.98 and the bank balance was \$50,282,758.97. Of the bank balance, \$1,261,153.36 was covered by federal depository insurance, \$49,021,605.61 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, 2008

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	\$15,996,031.90
Road and Bridge Capital Project Fund	9,883,911.85	2,922,086.17

6. Advance Refunding and Long-Term Debt

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 have not been included in the Counties financial statements. These bonds were called in 2008.

Riley County, Kansas

Notes to the Financial Statements December 31, 2008

Changes in long-term liabilities for the county for the year ended December 31, 2008, 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
General Obligation Bonds:										
Series 1997-A	4.45%-5.3%	10/01/97	\$ 4,325,000.00	09/01/18	\$ 215,000.00	\$ 0.00	\$ 215,000.00	\$ (215,000.00)	\$ 0.00	\$ 9,997.50
Series 1998-A	3.80%-4.6%	01/15/98	9,525,000.00	09/01/12	2,100,000.00	0.00	510,000.00	(510,000.00)	1,590,000.00	94,890.00
Series 1999-A	4.35%-6.0%	03/01/99	262,218.00	09/01/14	75,000.00	0.00	25,000.00	(25,000.00)	50,000.00	3,450.00
Series 2000-A	4.95%-6.7%	10/15/00	241,500.00	09/01/20	170,000.00	0.00	10,000.00	(10,000.00)	160,000.00	9,275.00
Series 2002	1.9%-4.6%	09/01/02	1,155,000.00	09/01/22	835,000.00	0.00	50,000.00	(50,000.00)	785,000.00	32,405.00
Series 2004-A	2.7%-4.25%	01/15/04	241,000.00	09/01/14	185,000.00	0.00	25,000.00	(25,000.00)	160,000.00	6,092.50
Series 2005	2.6%-4.0%	05/15/05	2,345,000.00	09/01/18	2,280,000.00	0.00	20,000.00	(20,000.00)	2,260,000.00	81,757.50
Series 2005-B	3.05%-5.0%	08/15/05	3,410,000.00	09/01/12	2,515,000.00	0.00	470,000.00	(470,000.00)	2,045,000.00	81,382.50
KS DOT TR 0064	3.93%	10/01/07	574,432.26	08/01/17	577,432.26	41,768.62	59,980.20	(18,211.58)	559,220.68	17,176.94
KS DOT TR 0062	3.79%	09/27/07	1,200,000.00	08/01/17	410,043.00	789,957.00	130,491.59	659,465.41	1,069,508.41	15,914.93
General Obligation Loan:										
Kansas Water Pollution Control Loan	3.09%	05/24/00	180,106.30	03/01/20	117,518.67	0.00	8,654.93	(8,654.93)	108,863.74	3,564.97
Capital Leases:										
3 2006 Ford F-450 4x4's	4.09%	11/14/05	126,445.00	09/30/09	65,458.59	0.00	32,066.81	(32,066.81)	33,391.78	2,352.69
Total Contractual Indebtedness					9,545,452.52	831,725.62	1,556,193.53	(724,467.91)	8,820,984.61	358,259.53
Compensated Absences	N/A	N/A	N/A	N/A	773,570.43	0.00	16,067.04	(16,067.04)	757,503.39	0.00
Landfill Closure & Post Closure Care	N/A	N/A	N/A	N/A	6,000,000.00	0.00	0.00	0.00	6,000,000.00	0.00
Total Long-Term Debt					<u>\$ 16,319,022.95</u>	<u>\$ 831,725.62</u>	<u>\$ 1,572,260.57</u>	<u>\$ (740,534.95)</u>	<u>\$ 15,578,488.00</u>	<u>\$ 358,259.53</u>

Riley County, Kansas

Notes to the Financial Statements
December 31, 2008

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	
	2009	2010	2011	2012	2013	2014-2018		2019-2023
Principal								
General Obligation Bonds	\$1,465,853.07	\$1,426,879.40	\$1,403,283.94	\$1,354,934.32	\$506,840.02	\$2,234,737.46	\$295,000.00	\$8,687,528.21 *
General Obligation Loans	8,924.43	9,202.32	9,488.88	9,784.35	10,089.02	55,357.74	6,017.00	108,863.74
Capital Leases	33,391.78	0.00	0.00	0.00	0.00	0.00	0.00	33,391.78
Total Principal	1,508,169.28	1,436,081.72	1,412,772.82	1,364,718.67	516,929.04	2,290,095.20	301,017.00	8,829,783.73
Interest								
General Obligation Bonds	330,763.09	277,079.26	224,014.72	171,409.34	120,333.64	314,030.20	33,217.50	1,470,847.75
General Obligation Loans	3,295.47	3,017.58	2,731.02	2,435.55	2,130.88	5,741.76	92.95	19,445.21
Capital Leases	1,027.72	0.00	0.00	0.00	0.00	0.00	0.00	1,027.72
Total Interest	335,086.28	280,096.84	226,745.74	173,844.89	122,464.52	319,771.96	33,310.45	1,491,320.68
Total Principal & Interest	\$1,843,255.56	\$1,716,178.56	\$1,639,518.56	\$1,538,563.56	\$639,393.56	\$2,609,867.16	\$334,327.45	\$10,321,104.41

* Includes subsequent borrowing. See Footnote 14.

Riley County, Kansas

Notes to the Financial Statements December 31, 2008

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	\$ 2,847,613.89
General Fund	Economic Development Fund	618,700.00
General Fund	Landfill Capital Project Fund	23,000.00
General Fund	Terra Heights Sewer Fund	20,000.00
General Fund	Sharm Paving District Fund	63,000.00
Road & Bridge Capital Project Fund	Bond and Interest Fund	701,518.00
Fire District Fund	Rural Fire Capital Outlay Fund	155,000.00
	University Park W & S	
University Park W & S Fund	Reserve Fund	16,000.00
	Hunter's Island Water	
Hunter's Island Water Fund	Reserve Fund	518.40
Deep Creek Sewer Fund	Deep Creek Reserve Fund	1,591.92
	Moehlman Bottoms	
Moehlman Bottoms Water Fund	Reserve Fund	457.35
	Terra Heights Sewer	
Terra Heights Sewer Fund	Sinking Fund	26,620.00
	Konza Water District	
Konza Water District Fund	Reserve Fund	2,500.00
	Valleywood Combined	
Valleywood Storm Water Fund	Operations Fund	570.61
Solid Waste Fund	Bond and Interest Fund	72,713.00

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

Riley County, Kansas

Notes to the Financial Statements December 31, 2008

8. Risk Management

General

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

Worker's Compensation

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

9. Compensated Absences

As of December 31, 2008, the accumulated vacation leave, sick leave, and overtime compensation due was:

Vacation leave	\$ 315,962.98
Sick leave	339,866.48
Overtime compensation	11,104.32
Taxes and benefits	<u>90,569.61</u>
Total	<u>\$ 757,503.39</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.

Riley County, Kansas

Notes to the Financial Statements December 31, 2008

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, 2008 to December 31, 2008 is 5.93%. The County employer contributions for the years ending December 31, 2008, 2007 and 2006 were \$375,028.88, \$320,740.90, and \$252,638.87, respectively, equal to the statutory required contributions for each year.

11. Closure and Post Closure Care Costs

State and federal laws and regulations require that Riley County, Kansas place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The landfill was closed December 31, 1991. Closure and post closure costs as of December 31, 2008 were \$15,996,031.90. 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.

13. Fund Restatement

Effective January 1, 2008, Juvenile Services was split-out from the General Fund to the Juvenile Services Fund. This split-out reduced the General Fund beginning unencumbered cash balance by \$31,695.35 and increased the Juvenile Services fund balance by a like amount.

Riley County, Kansas

Notes to the Financial Statements December 31, 2008

14. Subsequent Events

The county on January 5, 2009 borrowed \$8,799.12 from the Kansas Department of Transportation Revolving Fund for capital improvements.

The county on June 8, 2009 approved the purchase of three ambulances at a total cost of \$514,964.00.

The county on July 6, 2009 approved a resolution authorizing the issuance of Go Bonds, Series 2009, in the amount of \$90,000.00 to finance street and sanitary sewer improvements.

**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 27, 2009

The Board of Commissioners
Riley County, Kansas

We have audited the financial statements of Riley County, Kansas as of and for the year ended December 31, 2008 and have issued our report thereon dated August 27, 2009. 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. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Riley County, Kansas' financial statements are free of material misstatement, we 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards.

We noted certain matters that we reported to the Board of Commissioners of Riley County, Kansas in a separate letter dated August 27, 2009.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Riley County, Kansas' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Riley County, Kansas' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Riley County, Kansas' internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Riley County, Kansas' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Riley County, Kansas' financial statements that is more than inconsequential will not be prevented or detected by Riley County, Kansas' internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Riley County, Kansas' internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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


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

Riley County, Kansas

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2008**

Single audit not required for year ended December 31, 2008.

Riley County, Kansas

**Summary Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2008**

Single audit not required for the year ended December 31, 2007.