

**Riley County, Kansas**

**Financial Statement  
December 31, 2013**

**Riley County, Kansas**  
**Financial Statement**  
**For the Year Ended December 31, 2013**

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INDEPENDENT AUDITOR'S REPORT  
September 3, 2014

The Board of Commissioners  
Riley County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Riley County, Kansas, as of and for the year ended December 31, 2013, and the related notes to the financial statement.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1(c) to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

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

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

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

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Riley County, Kansas, as of December 31, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1(c).

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The regulatory basis summary of expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and summary of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1(c).

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise Riley County, Kansas 's financial statement as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.



In accordance with Government Auditing Standards, we have also issued our report dated September 3, 2014, 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, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That reports is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

*Restriction on Use*

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.

*James Gordon & Associates*

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James Gordon & Associates CPA., P.A.



**Summary Statement of Receipts,  
Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2013**

| <u>Fund</u>                             | Beginning       | Cash            | Expenditures    | Ending          | Add                  | Ending Cash     |
|---|-----------------|-----------------|-----------------|-----------------|----------------------|-----------------|
|   | Unencumbered    |                 |                 | Unencumbered    | Encumbrances         |                 |
|   | Cash Balance    | Receipts        |                 | Cash Balance    | and Accounts Payable | Balance         |
| General Fund                            | \$ 4,257,521.73 | \$21,388,891.10 | \$20,492,007.57 | \$ 5,154,405.26 | \$ 601,050.47        | \$ 5,755,455.73 |
| Special Purpose Funds:                  |                 |                 |                 |                 |                      |                 |
| Fire District                           | 10,911.37       | 575,048.65      | 563,085.81      | 22,874.21       | 11,455.30            | 34,329.51       |
| County Building                         | 273,554.27      | 347,534.02      | 360,051.74      | 261,036.55      | 28,403.35            | 289,439.90      |
| Economic Development                    | 424,259.89      | 58,745.28       | 229,933.24      | 253,071.93      | -                    | 253,071.93      |
| Register of Deeds Tech                  | 69,847.43       | 79,926.49       | 98,598.25       | 51,175.67       | -                    | 51,175.67       |
| Worker's Compensation                   | 139,751.87      | 103.33          | -               | 139,855.20      | -                    | 139,855.20      |
| Special Alcohol and Drug Abuse Programs | 10,400.13       | 3,996.80        | 4,690.00        | 9,706.93        | -                    | 9,706.93        |
| RCPD Levy                               | 62,836.53       | 3,979,624.17    | 3,828,574.28    | 213,886.42      | 6,306.32             | 220,192.74      |
| Health Department                       | 952,061.31      | 3,086,780.41    | 3,342,866.75    | 695,974.97      | 82,755.83            | 778,730.80      |
| Rural Fire Capital Outlay               | 277,356.70      | 140,000.00      | 111,440.04      | 305,916.66      | -                    | 305,916.66      |
| Capital Improvements                    | 2,141,431.25    | 1,969,472.06    | 2,152,196.94    | 1,958,706.37    | -                    | 1,958,706.37    |
| County Auction                          | 852.20          | 255,133.97      | 244,791.69      | 11,194.48       | 260.40               | 11,454.88       |
| Motor Vehicle Operations                | 66,855.80       | 353,434.51      | 412,580.20      | 7,710.11        | 49.14                | 7,759.25        |
| Adult Services                          | 42,179.90       | 532,152.62      | 460,890.49      | 113,442.03      | 385.21               | 113,827.24      |
| Prosecuting Attorney                    | 8,579.18        | 6,388.68        | 5,678.85        | 9,289.01        | -                    | 9,289.01        |
| War Memorial                            | 15,354.43       | 1,800.00        | 1,450.00        | 15,704.43       | -                    | 15,704.43       |
| Special Prosecutor Trust                | 875.58          | -               | -               | 875.58          | -                    | 875.58          |
| Juvenile Services                       | 37,968.94       | 305,671.24      | 304,661.07      | 38,979.11       | 365.64               | 39,344.75       |
| Bond and Interest Fund:                 |                 |                 |                 |                 |                      |                 |
| Bond and Interest                       | 388,587.13      | 1,668,506.85    | 1,896,604.92    | 160,489.06      | -                    | 160,489.06      |
| Capital Project Funds:                  |                 |                 |                 |                 |                      |                 |
| Landfill                                | 2,261.61        | 30,000.00       | 24,299.73       | 7,961.88        | 4,082.58             | 12,044.46       |
| Road and Bridge                         | 2,406,725.57    | 1,417,282.78    | 888,757.77      | 2,935,250.58    | 7,597.06             | 2,942,847.64    |
| Konza Water Main                        | (515,318.00)    | 534,222.01      | 18,904.01       | -               | -                    | -               |
| Lakeside Heights Sewer                  | 14.55           | 71,543.60       | 71,558.15       | -               | -                    | -               |
| Vista Acres Paving                      | 1,146.93        | 47,628.04       | 48,774.97       | -               | -                    | -               |
| Stony Brook Paving                      | 992.35          | 60,799.71       | 61,792.06       | -               | -                    | -               |
| Terra Heights Paving                    | 1,750.82        | 85,065.08       | 86,815.90       | -               | -                    | -               |
| Lakeview Paving                         | 1,558.17        | 97,194.29       | 98,752.46       | -               | -                    | -               |
| University Park Sewer                   | -               | 90,000.00       | 63,940.51       | 26,059.49       | 497.94               | 26,557.43       |
| Resourceful Ks Energy                   | (2,216.17)      | 512,062.42      | 509,846.25      | -               | -                    | -               |

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

**Summary Statement of Receipts,  
Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2013**

| Fund   | Beginning              | Cash                   | Expenditures           | Ending                 | Add                  | Ending Cash            |
|--|------------------------|------------------------|------------------------|------------------------|----------------------|------------------------|
|  | Unencumbered           |                        |                        | Unencumbered           | Encumbrances         |                        |
|  | Cash Balance           | Receipts               |                        | Cash Balance           | and Accounts Payable | Balance                |
| Business Funds:  |                        |                        |                        |                        |                      |                        |
| Emergency 911  | 580,893.79             | 307,014.04             | 274,974.58             | 612,933.25             | 36,628.73            | 649,561.98             |
| Solid Waste Disposal   | 196,888.17             | 2,207,413.35           | 2,093,886.16           | 310,415.36             | 136,732.20           | 447,147.56             |
| University Park  |                        |                        |                        |                        |                      |                        |
| Improvement District   | 171.02                 | 18,436.15              | 15,141.65              | 3,465.52               | -                    | 3,465.52               |
| Water and Sewer  | 14,689.44              | 93,108.87              | 100,029.20             | 7,769.11               | 5,363.72             | 13,132.83              |
| Water and Sewer Reserve                                      | 499.84                 | 29,261.68              | 27,858.47              | 1,903.05               | 12,300.00            | 14,203.05              |
| Hunter's Island  |                        |                        |                        |                        |                      |                        |
| Water District   | 6,634.15               | 27,673.86              | 27,113.06              | 7,194.95               | 3,372.58             | 10,567.53              |
| Water Reserve  | 14,340.89              | 1,048.00               | -                      | 15,388.89              | -                    | 15,388.89              |
| Moehlman Bottoms   |                        |                        |                        |                        |                      |                        |
| Water District   | 7,509.62               | 13,736.84              | 13,651.25              | 7,595.21               | 1,720.68             | 9,315.89               |
| Reserve  | 5,774.00               | 642.00                 | -                      | 6,416.00               | -                    | 6,416.00               |
| Terra Heights  |                        |                        |                        |                        |                      |                        |
| Sewer  | 20,400.58              | 26,918.82              | 12,647.09              | 34,672.31              | 569.93               | 35,242.24              |
| Sewer Sinking  | 46,184.35              | 12,975.00              | 17,687.60              | 41,471.75              | -                    | 41,471.75              |
| Valleywood   |                        |                        |                        |                        |                      |                        |
| Combined Operations  | 27,323.39              | 22,346.20              | 1,458.91               | 48,210.68              | 119.98               | 48,330.66              |
| Combined Operations Reserve                                  | 11,385.17              | -                      | -                      | 11,385.17              | -                    | 11,385.17              |
| Konza  |                        |                        |                        |                        |                      |                        |
| Water District   | 35,732.17              | 79,319.30              | 67,027.42              | 48,024.05              | 8,333.25             | 56,357.30              |
| Water Reserve  | 156,302.66             | 2,500.00               | 42,428.06              | 116,374.60             | -                    | 116,374.60             |
| Deep Creek   |                        |                        |                        |                        |                      |                        |
| Sewer  | 5,622.16               | 5,686.63               | 4,606.95               | 6,701.84               | 273.72               | 6,975.56               |
| Reserve  | 27,473.51              | 1,985.90               | 2,560.00               | 26,899.41              | 800.00               | 27,699.41              |
| Mertz/McGehee Drainage                                       | 6,183.36               | -                      | -                      | 6,183.36               | -                    | 6,183.36               |
| Carson   |                        |                        |                        |                        |                      |                        |
| Sewer Benefit District                                       | 5,638.96               | 3,801.83               | 1,994.03               | 7,446.76               | 50.31                | 7,497.07               |
| Sewer Reserve  | 18,000.00              | 2,500.00               | -                      | 20,500.00              | -                    | 20,500.00              |
| Lakeside Heights   |                        |                        |                        |                        |                      |                        |
| Sewer  | -                      | 507.61                 | 179.27                 | 328.34                 | -                    | 328.34                 |
| Sewer Reserve  | -                      | 330.00                 | -                      | 330.00                 | -                    | 330.00                 |
| Total Financial Reporting Entity<br>(Excluding Agency Funds) | <u>\$12,265,748.70</u> | <u>\$40,556,214.19</u> | <u>\$39,086,787.35</u> | <u>\$13,735,175.54</u> | <u>\$ 949,474.34</u> | <u>\$14,684,649.88</u> |

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

**Summary Statement of Receipts,  
Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2013**

**Composition of Cash**

|  |                                |
|--|--------------------------------|
| Certificates of Deposit:                               |                                |
| Riley State Bank                                       | \$ 1,500,000.00                |
| Kansas State Bank                                      | 7,400,000.00                   |
| United Bank & Trust                                    | 1,500,000.00                   |
| CDARs:   |                                |
| Kansas State Bank                                      | 3,800,000.00                   |
| Community First National Bank                          | 1,800,747.96                   |
| Savings Accounts:                                      |                                |
| Riley State Bank                                       | 201,108.37                     |
| Leonardville State Bank                                | 5,000.00                       |
| Checking Accounts:                                     |                                |
| Kansas State Bank                                      | 41,943,490.01                  |
| Commerce Bank Money Market                             | 6,159.19                       |
| Kansas State Bank Insured Cash Sweep                   | 3,500,000.00                   |
| Petty Cash and Change Funds                            | 5,345.41                       |
| <b>Total Primary Government</b>                        | <u>61,661,850.94</u>           |
| Agency Funds per Schedule 3                            | <u>46,977,201.06</u>           |
| <b>Total Reporting Entity (Excluding Agency Funds)</b> | <u><u>\$ 14,684,649.88</u></u> |

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

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2013

### 1. Summary of Significant Accounting Policies

#### (a) Financial Reporting Entity

Riley County, Kansas is a municipal corporation governed by an elected three-member board of commissioners. The financial statement presents 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 statement referred to above does 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 business 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
- Konza Water District
- Deep Creek Sewer Fund
- Mertz/McGehee Drainage
- Carson Sewer Fund
- Lakeside Heights 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 business fund in the County's financial statement. 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, 2013

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 statement, to these organizations:

Riley County Law Enforcement Agency  
Flint Hills Regional Planning Organization  
Regional Juvenile Detention Center

### **(b) Regulatory Basis Fund Types**

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other revenue sources, other than major Capital Projects and tax levies for long-term debt, that are intended for specific purposes.

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

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

Business fund – funds financed in whole or in part by fees charged to users of goods or services.

Agency fund – funds used to report assets held by the County in a purely custodial capacity.

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2013

### (c) Basis of Accounting

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

The 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 County to use the regulatory basis of accounting.

### (d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, 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 1<sup>st</sup>.
2. Publication in the local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of a notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

Under K.S.A. 79-2930 the amount in each fund's adopted final budget may be less, but not more, than the amount published in the proposed budget for public hearing.

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2013

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. 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<br>Budgeted<br>Expenditures | Amended<br>Budgeted<br>Expenditures |
|--|--------------------------------------|-------------------------------------|
| Fire District Fund                             | \$ 563,918.00                        | \$ 590,293.00                       |
| County Building Fund                           | 383,000.00                           | 625,766.00                          |
| Economic Development Fund                      | 340,000.00                           | 1,007,811.00                        |
| Register of Deeds Technology Fund              | 130,100.00                           | 149,897.00                          |
| RCPD Levy Fund                                 | 3,898,121.00                         | 4,086,255.00                        |
| Capital Improvements Fund                      | 1,500,000.00                         | 3,867,823.00                        |
| County Auction Fund                            | 47,130.00                            | 255,985.00                          |
| Bond and Interest Fund                         | 883,394.00                           | 2,061,695.00                        |
| Road and Bridge Capital Project Fund           | 1,106,058.00                         | 3,825,445.00                        |
| Resourceful Ks. Energy<br>Capital Project Fund | 500,000.00                           | 512,062.00                          |

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 for individual funds.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments 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 the capital project funds, agency funds, and the following special purpose funds:

- Register of Deeds Technology Fund
- Capital Improvements Fund
- County Auction Fund
- Motor Vehicle Operations Fund
- Adult Services Fund

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2013

Prosecuting Attorney Training Fund  
War Memorial Fund  
Special Prosecutor Trust Fund  
Juvenile Services Fund  
Capital Project Funds

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.

### **(e) 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.

### **(f) 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.

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2013

### (g) 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 Financial-Related Legal and Contractual Provisions

There were no funds, which required a legal operating budget, which exceeded budgeted expenditures in violation of K.S.A. 79-2935.

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, 2013:

|  |    |                         |
|--|----|-------------------------|
| Case fees from Clerk of the District Court | \$ | 38,291.60               |
| Registration Fees                          |    | 5,880.00                |
| Lexis Nexis                                |    | 5,902.00                |
| Riley County Clerk                         |    | 5,000.00                |
| Other                                      |    | 1,055.88                |
| Total Cash Receipts                        |    | <u>56,129.48</u>        |
| Expenditures                               |    |                         |
| Books and publications                     |    | 27,864.15               |
| Manhattan Public Library                   |    | 5,000.00                |
| Postage and other                          |    | 748.26                  |
| Total Expenditures                         |    | <u>33,612.41</u>        |
| Receipts Over (Under) Expenditures         |    | 22,517.07               |
| Unencumbered Cash, Beginning               |    | <u>20,266.88</u>        |
| Unencumbered Cash, Ending                  | \$ | <u><u>42,783.95</u></u> |

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2013

### 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.

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.

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

*Custodial credit risk – deposits.* 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, 2013.

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2013

At December 31, 2013, the County's carrying amount of deposits was \$61,656,505.53 and the bank balance was \$62,288,648.49. Of the bank balance, \$10,111,911.36 was covered by federal depository insurance, \$5,787,730.02 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$46,389,007.11 was covered by irrevocable letters of credit issued by the Federal Home Loan Bank naming the County as the Beneficiary. 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.

### 4. Property Tax

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 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year prior to January 1 of the ensuing year.

### 5. Capital Projects

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

|                               | Project<br>Authorization | Expenditures to<br>Date |
|-------------------------------|--------------------------|-------------------------|
| Landfill Capital Project Fund | \$ 21,668,666.28         | \$ 16,121,029.74        |
| Road and Bridge Fund          | 10,786,000.00            | 30,417.10               |
| Capital Improvements Fund     | 827,692.00               | 733,477.23              |
| University Park Sewer Fund    | 90,000.00                | 63,940.51               |

On November 18, 2013, the county commission agreed to a motion to proceed with a 2014 G.O. Bond Issue to finance \$7,825,000.00 of the Road and Bridge Fund's projects. The bonds are to be repaid from the fund's future sales tax revenue.

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2013

### 6. Interfund Transactions

Operating transfers during the fiscal year ended December 31, 2013 were as follows:

| From                                 | To   | Amount        |
|--------------------------------------|--|---------------|
| General Fund                         | Health Department Fund                       | \$ 300,000.00 |
| General Fund                         | Capital Improvements Fund                    | 1,588,666.00  |
| General Fund                         | Landfill Capital Project Fund                | 30,000.00     |
| Economic Development Fund            | Konza Water Main Project Fund                | 9,416.41      |
| Register of Deeds Technology Fund    | Capital Improvements Fund                    | 50,000.00     |
| Motor Vehicle Operations Fund        | General Fund                                 | 66,855.80     |
| County Auction Fund                  | General Fund                                 | 6,927.81      |
| County Auction Fund                  | Adult Services Fund                          | 3,873.62      |
| County Auction Fund                  | Capital Improvements Fund                    | 209,778.07    |
| County Auction Fund                  | Solid Waste Disposal Fund                    | 5,264.15      |
| County Auction Fund                  | Fire District Fund                           | 5,860.09      |
| Capital Improvements Fund            | Bond and Interest Fund                       | 203,669.00    |
| Fire District Fund                   | RCPD Levy Fund                               | 20,569.00     |
| Fire District Fund                   | Rural Fire Capital Outlay Fund               | 140,000.00    |
| Lakeside Heights Sewer Fund          | Bond and Interest Fund                       | 2,341.60      |
| University Park Water and Sewer Fund | University Park Water and Sewer Reserve Fund | 18,000.00     |
| Terra Heights Sewer Sinking Fund     | Bond and Interest Fund                       | 4,000.00      |
| University Park Water and Sewer Fund | General Fund                                 | 2,447.56      |

### 7. Risk Management

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 from the prior year.

Riley County, Kansas

Notes to the Financial Statement  
December 31, 2013

8. Long-Term Debt

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.

Changes in long-term liabilities for the county for the year ended December 31, 2013, 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 2013-A                       | 3.00%-3.5%     | 09/17/13      | \$1,860,000.00  | 09/01/28               | \$ -                      | \$1,860,000.00        | \$ -                  | \$ 1,860,000.00      | \$1,860,000.00        | \$ -                 |
| Series 2012-A                       | 0.45%-2.00%    | 08/30/12      | 205,000.00      | 09/01/22               | 205,000.00                | -                     | 20,000.00             | (20,000.00)          | 185,000.00            | 2,607.23             |
| Series 2010-A                       | 2.0%-3.375%    | 03/01/10      | 375,000.00      | 09/01/20               | 310,000.00                | -                     | 35,000.00             | (35,000.00)          | 275,000.00            | 8,781.26             |
| Series 2010-B                       | 3.0%-4.125%    | 12/01/10      | 4,915,000.00    | 09/01/25               | 2,815,000.00              | -                     | 225,000.00            | (225,000.00)         | 2,590,000.00          | 98,737.50            |
| Series 2009                         | 5.8%-5.9%      | 07/15/09      | 90,000.00       | 09/01/19               | 65,000.00                 | -                     | 10,000.00             | (10,000.00)          | 55,000.00             | 3,810.00             |
| Series 2005                         | 3.6%-4.0%      | 05/15/05      | 2,345,000.00    | 09/01/18               | 1,330,000.00              | -                     | 1,330,000.00          | (1,330,000.00)       | -                     | 52,748.32            |
| Series 1999-A                       | 5.0%           | 03/01/99      | 262,218.00      | 09/01/14               | 10,000.00                 | -                     | 5,000.00              | (5,000.00)           | 5,000.00              | 501.25               |
| General Obligation Temporary Notes  |                |               |                 |                        |                           |                       |                       |                      |                       |                      |
| Series 2012                         | 0.25%          | 12/20/12      | 285,000.00      | 09/01/13               | 285,000.00                | -                     | 285,000.00            | (285,000.00)         | -                     | 496.77               |
| Series 2013                         | 3.19%          | 12/30/13      | 240,000.00      | 12/30/14               | -                         | 90,000.00             | -                     | 90,000.00            | 90,000.00             | -                    |
| State of Kansas Loan Agreements:    |                |               |                 |                        |                           |                       |                       |                      |                       |                      |
| KS DOT TR 0064                      | 3.93%          | 10/01/07      | 628,000.00      | 08/01/17               | 335,247.05                | -                     | 63,981.92             | (63,981.92)          | 271,265.13            | 13,175.22            |
| Kansas Water Pollution Control Loan | 3.09%          | 05/24/00      | 180,106.30      | 03/01/20               | 71,463.76                 | -                     | 10,089.02             | (10,089.02)          | 61,374.74             | 2,130.89             |
| Subtotal Bonds Notes and Loans      |                |               |                 |                        | 5,426,710.81              | 1,950,000.00          | 1,984,070.94          | (34,070.94)          | 5,392,639.87          | 182,988.44           |
| Capital Leases:                     |                |               |                 |                        |                           |                       |                       |                      |                       |                      |
| 4 Roadgraders                       | 2.71%          | 06/14/13      | 834,076.00      | 06/14/23               | -                         | 834,076.00            | 55,060.47             | 779,015.53           | 779,015.53            | -                    |
| KDOT Agreement 44-11                | N/A            | 04/07/11      | 1,500,000.00    | 01/31/21               | 1,350,000.00              | -                     | 150,000.00            | (150,000.00)         | 1,200,000.00          | -                    |
| 2 Ambulances                        | 3.27%          | 10/08/09      | 344,476.00      | 09/08/14               | 144,473.32                | -                     | 71,075.84             | (71,075.84)          | 73,397.48             | 4,721.16             |
| 2 Ambulances                        | 2.55%          | 11/03/10      | 374,902.00      | 11/03/15               | 184,846.80                | -                     | 61,615.60             | (61,615.60)          | 123,231.20            | 5,693.28             |
| Fire Station Improvements           | 3.29%          | 10/28/09      | 210,000.00      | 09/28/14               | 88,097.95                 | -                     | 43,335.81             | (43,335.81)          | 44,762.14             | 2,899.01             |
| Telecommunications                  | 2.07%          | 03/25/11      | 208,855.88      | 06/25/15               | 125,925.78                | -                     | 41,112.34             | (41,112.34)          | 84,813.44             | 2,624.86             |
| Total Contractual Indebtedness      |                |               |                 |                        | <u>\$7,320,054.66</u>     | <u>\$2,784,076.00</u> | <u>\$2,406,271.00</u> | <u>\$ 377,805.00</u> | <u>\$7,697,859.66</u> | <u>\$ 198,926.75</u> |

Riley County, Kansas

Notes to the Financial Statement  
December 31, 2013

8. Long-Term Debt, cont'd

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                  |
|---------------------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|------------------------|
|                                       | 2014                   | 2015                   | 2016                 | 2017                 | 2018                 | 2019-2023              | 2024-2028            |                        |
| <b>Principal</b>                      |                        |                        |                      |                      |                      |                        |                      |                        |
| General Obligation Bonds              | \$ 555,000.00          | \$ 555,000.00          | \$ 545,000.00        | \$ 550,000.00        | \$ 555,000.00        | \$ 1,605,000.00        | \$ 605,000.00        | \$ 4,970,000.00        |
| G.O. Temporary Notes                  | 90,000.00              | -                      | -                    | -                    | -                    | -                      | -                    | 90,000.00              |
| Loan Agreements                       | 76,899.59              | 79,836.86              | 82,886.89            | 75,238.80            | 11,760.73            | 6,017.00               | -                    | 332,639.87             |
| Capital Leases                        | 405,698.65             | 289,333.79             | 185,818.93           | 186,789.39           | 187,786.15           | 1,049,792.88           | -                    | 2,305,219.79           |
| <b>Total Principal</b>                | <u>1,127,598.24</u>    | <u>924,170.65</u>      | <u>813,705.82</u>    | <u>812,028.19</u>    | <u>754,546.88</u>    | <u>2,660,809.88</u>    | <u>605,000.00</u>    | <u>7,697,859.66</u>    |
| <b>Interest</b>                       |                        |                        |                      |                      |                      |                        |                      |                        |
| General Obligation Bonds              | 162,773.76             | 146,563.76             | 130,171.26           | 114,181.26           | 97,861.26            | 281,021.27             | 46,093.75            | 978,666.32             |
| G.O. Temporary Notes                  | 2,871.00               | -                      | -                    | -                    | -                    | -                      | -                    | 2,871.00               |
| Loan Agreements                       | 12,477.45              | 9,540.15               | 6,490.15             | 3,322.97             | 459.17               | 92.96                  | -                    | 32,382.85              |
| Capital Leases                        | 29,888.84              | 22,650.68              | 19,241.54            | 18,271.08            | 17,274.32            | -                      | -                    | 107,326.46             |
| <b>Total Interest</b>                 | <u>208,011.05</u>      | <u>178,754.59</u>      | <u>155,902.95</u>    | <u>135,775.31</u>    | <u>115,594.75</u>    | <u>281,114.23</u>      | <u>46,093.75</u>     | <u>1,121,246.63</u>    |
| <b>Total Principal &amp; Interest</b> | <u>\$ 1,335,609.29</u> | <u>\$ 1,102,925.24</u> | <u>\$ 969,608.77</u> | <u>\$ 947,803.50</u> | <u>\$ 870,141.63</u> | <u>\$ 2,941,924.11</u> | <u>\$ 651,093.75</u> | <u>\$ 8,819,106.29</u> |

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2013

### 9. Compensated Absences

As of December 31, 2013, the accumulated vacation leave, sick leave, and overtime compensation due was:

|                    |    |                     |
|--------------------|----|---------------------|
| Vacation Leave     | \$ | 430,000.00          |
| Sick Leave         |    | 431,000.00          |
| Taxes and benefits |    | 142,000.00          |
| Total              | \$ | <u>1,003,000.00</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 South Kansas Avenue, Suite 100, Topeka, KS 66603-3808) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 establishes the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The employer rate established for calendar year 2013 is 7.94%. The county employer contributions for the years ending December 31, 2013, 2012, 2011 were \$870,630.87, \$812,893.47 and \$570,987.96.

# Riley County, Kansas

## Notes to the Financial Statements December 31, 2013

### 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, 2013 were \$16,121,029.74. It is estimated that an additional \$5,000,000.00 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 significantly different due to changes in technology or changes in landfill laws and regulations. These costs will be paid by taxpayers through transfers from the general fund as they are incurred.

### 12. Subsequent Events

The County has evaluated events and transactions for potential recognition or disclosure through September 3, 2014, the date of the financial statements. Other than the notes listed below, no events requiring disclosure have occurred subsequent to December 31, 2013.

On August 4, 2014, Resolution No. 080414-35, authorizing enlargement of Lakeside Heights Sewer District in Riley County, Kansas, and the construction of certain sanitary sewer improvements was approved by the commissioners. The estimated cost of the improvements to be funded with G.O. Bonds is \$61,610.00.

On July 10, 2014, Resolution No. 080414-35, authorizing the rehabilitation of the main sanitary sewer and disposal system of University Park Sewer District in Riley County, Kansas, was approved by the commissioners. The estimated cost of the improvements to be funded with G.O. Bonds and a USDA Grant is \$4,269,092.70.

**Summary of Expenditures - Actual and Budget  
Regulatory Basis  
(Budgeted Funds Only)  
For the Year Ended December 31, 2013**

| <u>Fund</u>                                | Certified<br>Budget | Adjustments<br>for Qualifying<br>Budget Credits | Total<br>Budget  | Expenditures<br>Chargeable to<br>Current Year | Variance<br>Over<br>(Under) |
|--|---------------------|---|------------------|---|-----------------------------|
| General Fund                               | \$ 22,713,777.00    | \$ -  | \$ 22,713,777.00 | \$ 20,492,007.57                              | \$ (2,221,769.43)           |
| Special Revenue Funds:                     |                     |   |                  |   |                             |
| Fire District                              | 590,293.00          | -   | 590,293.00       | 563,085.81                                    | (27,207.19)                 |
| County Building                            | 625,766.00          | -   | 625,766.00       | 360,051.74                                    | (265,714.26)                |
| Economic Development                       | 1,007,811.00        | -   | 1,007,811.00     | 229,933.24                                    | (777,877.76)                |
| * Register of Deeds Technology             | 149,897.00          | -   | 149,897.00       | 98,598.25                                     | (51,298.75)                 |
| Worker's Compensation                      | 139,655.00          | -   | 139,655.00       | -   | (139,655.00)                |
| Special Alcohol and Drug<br>Abuse Programs | 13,728.00           | -   | 13,728.00        | 4,690.00                                      | (9,038.00)                  |
| RCPD Levy                                  | 4,086,255.00        | -   | 4,086,255.00     | 3,828,574.28                                  | (257,680.72)                |
| Health Department                          | 3,765,677.00        | -   | 3,765,677.00     | 3,342,866.75                                  | (422,810.25)                |
| Rural Fire Capital Outlay                  | 152,357.00          | -   | 152,357.00       | 111,440.04                                    | (40,916.96)                 |
| * Capital Improvements                     | 3,867,823.00        | -   | 3,867,823.00     | 2,152,196.94                                  | (1,715,626.06)              |
| * County Auction                           | 255,985.00          | -   | 255,985.00       | 244,791.69                                    | (11,193.31)                 |
| * Motor Vehicle Operations                 | 367,000.00          | -   | 367,000.00       | 412,580.20                                    | 45,580.20                   |
| * Adult Services                           | 485,283.00          | -   | 485,283.00       | 460,890.49                                    | (24,392.51)                 |
| * Prosecuting Attorney Training            | 15,028.00           | -   | 15,028.00        | 5,678.85                                      | (9,349.15)                  |
| * War Memorial                             | 15,779.00           | -   | 15,779.00        | 1,450.00                                      | (14,329.00)                 |
| * Special Prosecutor Trust                 | 875.00              | -   | 875.00           | -   | (875.00)                    |
| * Juvenile Services                        | 334,605.00          | -   | 334,605.00       | 304,661.07                                    | (29,943.93)                 |
| Debt Service Funds:                        |                     |   |                  |   |                             |
| Bond and Interest                          | 2,061,695.00        | -   | 2,061,695.00     | 1,896,604.92                                  | (165,090.08)                |
| Capital Projects Funds:                    |                     |   |                  |   |                             |
| * Landfill Capital Project                 | 33,832.00           | -   | 33,832.00        | 24,299.73                                     | (9,532.27)                  |
| * Road and Bridge Capital Project          | 3,825,445.00        | -   | 3,825,445.00     | 888,757.77                                    | (2,936,687.23)              |
| * Resourceful Ks Energy                    | 512,062.00          | -   | 512,062.00       | 509,846.25                                    | (2,215.75)                  |
| Business Funds:                            |                     |   |                  |   |                             |
| Emergency 911                              | 459,825.00          | -   | 459,825.00       | 274,974.58                                    | (184,850.42)                |
| Solid Waste Disposal                       | 2,405,000.00        | -   | 2,405,000.00     | 2,093,886.16                                  | (311,113.84)                |
| University Park<br>Improvement District    | 15,834.00           | -   | 15,834.00        | 15,141.65                                     | (692.35)                    |
| Water and Sewer                            | 101,586.00          | -   | 101,586.00       | 100,029.20                                    | (1,556.80)                  |
| * Water and Sewer Reserve                  | 38,977.00           | -   | 38,977.00        | 27,858.47                                     | (11,118.53)                 |
| Hunter's Island<br>Water District          | 33,194.00           | -   | 33,194.00        | 27,113.06                                     | (6,080.94)                  |
| * Water Reserve                            | 12,933.00           | -   | 12,933.00        | -   | (12,933.00)                 |

See the independent auditors' report on required supplementary information.

**Summary of Expenditures - Actual and Budget  
Regulatory Basis  
(Budgeted Funds Only)  
For the Year Ended December 31, 2013**

|                            |  |                         |             |                         |                         |                          |
|----------------------------|--|-------------------------|-------------|-------------------------|-------------------------|--------------------------|
| Business Funds:(Continued) |  |                         |             |                         |                         |                          |
| Moehlman Bottoms           |  |                         |             |                         |                         |                          |
|                            | Water District                                       | 22,925.00               | -           | 22,925.00               | 13,651.25               | (9,273.75)               |
| *                          | Reserve  | 4,539.00                | -           | 4,539.00                | -                       | (4,539.00)               |
| Terra Heights              |  |                         |             |                         |                         |                          |
|                            | Sewer  | 27,812.00               | -           | 27,812.00               | 12,647.09               | (15,164.91)              |
| *                          | Sewer Sinking  | 59,103.00               | -           | 59,103.00               | 17,687.60               | (41,415.40)              |
| Valleywood                 |  |                         |             |                         |                         |                          |
|                            | Combined Operations                                  | 25,861.00               | -           | 25,861.00               | 1,458.91                | (24,402.09)              |
| *                          | Combined Operations Reserve                          | 37,111.00               | -           | 37,111.00               | -                       | (37,111.00)              |
| Konza                      |  |                         |             |                         |                         |                          |
|                            | Water District                                       | 81,580.00               | -           | 81,580.00               | 67,027.42               | (14,552.58)              |
| *                          | Water Reserve  | 113,752.00              | -           | 113,752.00              | 42,428.06               | (71,323.94)              |
| Deep Creek                 |  |                         |             |                         |                         |                          |
|                            | Sewer  | 9,619.00                | -           | 9,619.00                | 4,606.95                | (5,012.05)               |
| *                          | Reserve  | 14,822.00               | -           | 14,822.00               | 2,560.00                | (12,262.00)              |
| Mertz/McGehee Drainage     |  |                         |             |                         |                         |                          |
|                            |  | 6,183.00                | -           | 6,183.00                | -                       | (6,183.00)               |
| Carson                     |  |                         |             |                         |                         |                          |
|                            | Sewer Benefit District                               | 7,868.00                | -           | 7,868.00                | 1,994.03                | (5,873.97)               |
| *                          | Sewer Reserve  | 15,075.00               | -           | 15,075.00               | -                       | (15,075.00)              |
| Lakeside Heights           |  |                         |             |                         |                         |                          |
|                            | Sewer  | -                       | -           | -                       | 179.27                  | 179.27                   |
| *                          | Sewer Reserve  | -                       | -           | -                       | -                       | -                        |
|                            | Total Primary Government<br>(Excluding Agency Funds) | <u>\$ 48,514,227.00</u> | <u>\$ -</u> | <u>\$ 48,514,227.00</u> | <u>\$ 38,636,249.29</u> | <u>\$ (9,877,977.71)</u> |

\* Fund not required to be budgeted

Riley County, Kansas

Schedule 2-1

**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|                                      | Actual               | Budget                  | Variance<br>Over<br>(Under) |
|--------------------------------------|----------------------|-------------------------|-----------------------------|
| <b>Cash Receipts</b>                 |                      |                         |                             |
| Taxes and Shared Revenue:            |                      |                         |                             |
| Ad Valorem Property Tax              | \$ 14,689,381.82     | \$ 14,668,388.00        | \$ 20,993.82                |
| Delinquent                           | 328,381.03           | -                       | 328,381.03                  |
| Motor Vehicle Tax                    | 1,281,293.57         | 1,280,000.00            | 1,293.57                    |
| Recreational Vehicle Tax             | 11,977.10            | 13,000.00               | (1,022.90)                  |
| 16/20 Truck Tax                      | 17,901.69            | 22,000.00               | (4,098.31)                  |
| Intangibles Tax                      | 251,535.95           | 192,546.00              | 58,989.95                   |
| Interest Charge for Late Tax Payment | 5,198.55             | 110,000.00              | (104,801.45)                |
| Sales Tax                            | 1,697,309.63         | 1,750,000.00            | (52,690.37)                 |
| Interest on Idle Funds               | 44,278.59            | 35,000.00               | 9,278.59                    |
| Reimbursed Expenses                  | 39,413.25            | -                       | 39,413.25                   |
| Franchise Fees                       | 43,862.26            | 45,000.00               | (1,137.74)                  |
| Licenses, Permits, Fees and Charges  | 580,024.86           | 177,720.00              | 402,304.86                  |
| Diversion Fees                       | 105,875.00           | 90,000.00               | 15,875.00                   |
| Special Highway                      | 970,325.06           | 947,000.00              | 23,325.06                   |
| Payments in Lieu of Tax              | 42,380.54            | 33,000.00               | 9,380.54                    |
| Federal Grants                       | 38,630.70            | -                       | 38,630.70                   |
| Vehicle Rental Excise Tax            | 30,288.59            | 28,000.00               | 2,288.59                    |
| Mortgage Fees                        | 983,312.25           | 750,000.00              | 233,312.25                  |
| Recording Fees                       | 115,945.00           | 95,000.00               | 20,945.00                   |
| 21st Judicial District Case Receipts | 36,316.86            | 55,000.00               | (18,683.14)                 |
| Juvenile Supervision Fees            | 750.00               | -                       | 750.00                      |
| Penalties                            | 220,181.26           | -                       | 220,181.26                  |
| Local Alcoholic Liquor Tax           | 8,000.00             | -                       | 8,000.00                    |
| Juvenile Service-JJA Sanctions       | 11,871.00            | -                       | 11,871.00                   |
| TIF Adjustment                       | (241,774.63)         | -                       | (241,774.63)                |
| Transfers In                         | 76,231.17            | 5,670.00                | 70,561.17                   |
| <b>Total Cash Receipts</b>           | <u>21,388,891.10</u> | <u>\$ 20,297,324.00</u> | <u>\$ (1,091,567.10)</u>    |

**Expenditures and Transfers**

**Subject to Budget**

|                              |                     |                     |                     |
|------------------------------|---------------------|---------------------|---------------------|
| County Attorney:             |                     |                     |                     |
| Personal Services            | 1,045,130.96        | \$ 1,091,524.00     | \$ (46,393.04)      |
| Employee Benefits            | 392,414.91          | 457,299.00          | (64,884.09)         |
| Commodities                  | 18,098.49           | 19,500.00           | (1,401.51)          |
| Contractual Services         | 81,779.96           | 111,004.00          | (29,224.04)         |
| Capital Outlay               | 1,030.04            | 3,500.00            | (2,469.96)          |
| <b>Total County Attorney</b> | <u>1,538,454.36</u> | <u>1,682,827.00</u> | <u>(144,372.64)</u> |

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-1

**General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013**

|                            | Actual            | Budget            | Variance<br>Over<br>(Under) |
|----------------------------|-------------------|-------------------|-----------------------------|
| County Clerk:              |                   |                   |                             |
| Personal Services          | 490,585.20        | 494,288.00        | (3,702.80)                  |
| Employee Benefits          | 171,429.92        | 210,072.00        | (38,642.08)                 |
| Commodities                | 5,166.56          | 5,100.00          | 66.56                       |
| Contractual Services       | 31,700.57         | 30,050.00         | 1,650.57                    |
| Capital Outlay             | -                 | 1,000.00          | (1,000.00)                  |
| Total County Clerk         | <u>698,882.25</u> | <u>740,510.00</u> | <u>(41,627.75)</u>          |
| County Commissioners:      |                   |                   |                             |
| Personal Services          | 114,299.64        | 114,317.00        | (17.36)                     |
| Employee Benefits          | 45,623.64         | 48,585.00         | (2,961.36)                  |
| Commodities                | 1,135.73          | 750.00            | 385.73                      |
| Contractual Services       | 23,662.44         | 14,245.00         | 9,417.44                    |
| Total County Commissioners | <u>184,721.45</u> | <u>177,897.00</u> | <u>6,824.45</u>             |
| County Counselor:          |                   |                   |                             |
| Personal Services          | 316,073.42        | 317,039.00        | (965.58)                    |
| Employee Benefits          | 107,438.75        | 134,741.00        | (27,302.25)                 |
| Commodities                | 4,141.21          | 5,850.00          | (1,708.79)                  |
| Contractual Services       | 32,306.32         | 48,460.00         | (16,153.68)                 |
| Capital Outlay             | 1,039.29          | 1,500.00          | (460.71)                    |
| Total County Counselor     | <u>460,998.99</u> | <u>507,590.00</u> | <u>(46,591.01)</u>          |
| Register of Deeds:         |                   |                   |                             |
| Personal Services          | 246,532.46        | 252,915.00        | (6,382.54)                  |
| Employee Benefits          | 90,564.38         | 107,489.00        | (16,924.62)                 |
| Commodities                | 3,169.27          | 3,650.00          | (480.73)                    |
| Contractual Services       | 11,732.06         | 16,780.00         | (5,047.94)                  |
| Capital Outlay             | -                 | 3,200.00          | (3,200.00)                  |
| Total Register of Deeds    | <u>351,998.17</u> | <u>384,034.00</u> | <u>(32,035.83)</u>          |
| County Treasurer:          |                   |                   |                             |
| Personal Services          | 453,140.60        | 452,630.00        | 510.60                      |
| Employee Benefits          | 186,933.38        | 192,368.00        | (5,434.62)                  |
| Commodities                | 5,452.34          | 9,200.00          | (3,747.66)                  |
| Contractual Services       | 43,348.35         | 43,170.00         | 178.35                      |
| Capital Outlay             | 555.00            | 500.00            | 55.00                       |
| Total County Treasurer     | <u>689,429.67</u> | <u>697,868.00</u> | <u>(8,438.33)</u>           |

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-1

**General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013**

|                              | Actual            | Budget            | Variance<br>Over<br>(Under) |
|------------------------------|-------------------|-------------------|-----------------------------|
| District Court:              |                   |                   |                             |
| Commodities                  | 31,369.15         | 37,800.00         | (6,430.85)                  |
| Contractual Services         | 132,644.38        | 144,530.00        | (11,885.62)                 |
| Capital Outlay               | 13,126.04         | 6,300.00          | 6,826.04                    |
| Total District Court         | <u>177,139.57</u> | <u>188,630.00</u> | <u>(11,490.43)</u>          |
| Emergency Preparedness:      |                   |                   |                             |
| Personal Services            | 117,018.94        | 114,571.00        | 2,447.94                    |
| Employee Benefits            | 42,857.45         | 48,693.00         | (5,835.55)                  |
| Commodities                  | 16,201.21         | 17,500.00         | (1,298.79)                  |
| Contractual Services         | 24,060.15         | 22,150.00         | 1,910.15                    |
| Capital Outlay               | 1,997.00          | -                 | 1,997.00                    |
| Total Emergency Preparedness | <u>202,134.75</u> | <u>202,914.00</u> | <u>(779.25)</u>             |
| County Coroner:              |                   |                   |                             |
| Personal Services            | 5,150.08          | 5,150.00          | 0.08                        |
| Employee Benefits            | 399.06            | 405.00            | (5.94)                      |
| Contractual Services         | 49,567.51         | 80,000.00         | (30,432.49)                 |
| Total County Coroner         | <u>55,116.65</u>  | <u>85,555.00</u>  | <u>(30,438.35)</u>          |
| Juvenile Intake:             |                   |                   |                             |
| Contractual Services         | 79,277.26         | 97,484.00         | (18,206.74)                 |
| Total Juvenile Intake        | <u>79,277.26</u>  | <u>97,484.00</u>  | <u>(18,206.74)</u>          |
| Fair:                        |                   |                   |                             |
| Commodities                  | 18,419.51         | 19,000.00         | (580.49)                    |
| Contractual Services         | 64,585.45         | 69,950.00         | (5,364.55)                  |
| Capital Outlay               | 9,813.49          | 10,395.00         | (581.51)                    |
| Total Fair                   | <u>92,818.45</u>  | <u>99,345.00</u>  | <u>(6,526.55)</u>           |
| Museum:                      |                   |                   |                             |
| Personal Services            | 235,963.57        | 236,871.00        | (907.43)                    |
| Employee Benefits            | 72,737.51         | 94,753.00         | (22,015.49)                 |
| Commodities                  | 4,401.42          | 3,200.00          | 1,201.42                    |
| Contractual Services         | 8,733.80          | 10,080.00         | (1,346.20)                  |
| Capital Outlay               | 169.47            | -                 | 169.47                      |
| Total Museum                 | <u>322,005.77</u> | <u>344,904.00</u> | <u>(22,898.23)</u>          |

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-1

**General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013**

|                                  | Actual              | Budget              | Variance<br>Over<br>(Under) |
|----------------------------------|---------------------|---------------------|-----------------------------|
| <b>Parks:</b>                    |                     |                     |                             |
| Personal Services                | 245,731.71          | 238,304.00          | 7,427.71                    |
| Personal Services - Health Dept. | 16,102.66           | 34,199.00           | (18,096.34)                 |
| Employee Benefits                | 90,797.18           | 82,060.00           | 8,737.18                    |
| Employee Benefits - Health Dept. | 6,040.36            | 14,090.00           | (8,049.64)                  |
| Commodities                      | 25,289.31           | 34,400.00           | (9,110.69)                  |
| Contractual Services             | 12,504.04           | 57,100.00           | (44,595.96)                 |
| Capital Outlay                   | 38,529.07           | 45,000.00           | (6,470.93)                  |
| Total Parks                      | <u>434,994.33</u>   | <u>505,153.00</u>   | <u>(70,158.67)</u>          |
| <b>Election:</b>                 |                     |                     |                             |
| Personal Services                | 159,147.20          | 192,895.00          | (33,747.80)                 |
| Employee Benefits                | 63,166.72           | 65,489.00           | (2,322.28)                  |
| Commodities                      | 11,977.99           | 7,000.00            | 4,977.99                    |
| Contractual Services             | 80,587.19           | 97,850.00           | (17,262.81)                 |
| Capital Outlay                   | 338.00              | 22,000.00           | (21,662.00)                 |
| Total Election                   | <u>315,217.10</u>   | <u>385,234.00</u>   | <u>(70,016.90)</u>          |
| <b>Ambulance:</b>                |                     |                     |                             |
| Contractual Services             | 724,170.71          | 867,919.00          | (143,748.29)                |
| Total Ambulance                  | <u>724,170.71</u>   | <u>867,919.00</u>   | <u>(143,748.29)</u>         |
| <b>County Appraiser:</b>         |                     |                     |                             |
| Personal Services                | 816,781.65          | 840,690.00          | (23,908.35)                 |
| Employee Benefits                | 330,751.88          | 352,880.00          | (22,128.12)                 |
| Commodities                      | 9,264.52            | 20,500.00           | (11,235.48)                 |
| Contractual Services             | 94,959.66           | 86,025.00           | 8,934.66                    |
| Capital Outlay                   | -                   | 11,500.00           | (11,500.00)                 |
| Total County Appraiser           | <u>1,251,757.71</u> | <u>1,311,595.00</u> | <u>(59,837.29)</u>          |

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-1

**General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013**

|                                     | Actual              | Budget              | Variance<br>Over<br>(Under) |
|-------------------------------------|---------------------|---------------------|-----------------------------|
| Information Systems:                |                     |                     |                             |
| Personal Services                   | 443,100.74          | 485,426.00          | (42,325.26)                 |
| Personal Services - Health Dept.    | 42,080.00           | 45,953.00           | (3,873.00)                  |
| Employee Benefits                   | 166,320.66          | 202,165.00          | (35,844.34)                 |
| Employee Benefits - Health Dept.    | 19,721.36           | 19,530.00           | 191.36                      |
| Commodities                         | 14,662.47           | 27,875.00           | (13,212.53)                 |
| Commodities - Health Dept.          | 221.86              | 325.00              | (103.14)                    |
| Contractual Services                | 301,932.93          | 357,030.00          | (55,097.07)                 |
| Contractual Services - Health Dept. | 780.00              | 34,000.00           | (33,220.00)                 |
| Capital Outlay                      | 235,916.90          | 176,900.00          | 59,016.90                   |
| Capital Outlay - Health Dept.       | 33,183.78           | 55,100.00           | (21,916.22)                 |
| Total Information Systems           | <u>1,257,920.70</u> | <u>1,404,304.00</u> | <u>(146,383.30)</u>         |
| Planning & Development:             |                     |                     |                             |
| Personal Services                   | 271,862.24          | 284,405.00          | (12,542.76)                 |
| Personal Services - Health Dept.    | 45,039.07           | 46,763.00           | (1,723.93)                  |
| Employee Benefits                   | 81,586.92           | 116,465.00          | (34,878.08)                 |
| Employee Benefits - Health Dept.    | 21,918.98           | 20,141.00           | 1,777.98                    |
| Commodities                         | 3,733.42            | 4,050.00            | (316.58)                    |
| Contractual Services                | 31,511.48           | 45,050.00           | (13,538.52)                 |
| Capital Outlay                      | 4,336.56            | 2,000.00            | 2,336.56                    |
| Total Planning & Development        | <u>459,988.67</u>   | <u>518,874.00</u>   | <u>(58,885.33)</u>          |
| General:                            |                     |                     |                             |
| Personal Services                   | 22,824.07           | 75,000.00           | (52,175.93)                 |
| Employee Benefits                   | 5,456.94            | -                   | 5,456.94                    |
| Commodities                         | 2,022.43            | 3,050.00            | (1,027.57)                  |
| Contractual Services                | 910,050.06          | 1,001,935.00        | (91,884.94)                 |
| Capital Outlay                      | -                   | 100,000.00          | (100,000.00)                |
| Miscellaneous                       | -                   | 1,000,000.00        | 1,000,000.00                |
| Total General                       | <u>940,353.50</u>   | <u>2,179,985.00</u> | <u>(1,239,631.50)</u>       |

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-1

**General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013**

|  | Actual              | Budget              | Variance<br>Over<br>(Under) |
|--|---------------------|---------------------|-----------------------------|
| <b>Road and Bridge:</b>                    |                     |                     |                             |
| Personal Services                          | 2,044,600.15        | 2,386,450.00        | (341,849.85)                |
| Personal Services - Health Dept.           | 78,501.14           | 88,756.00           | (10,254.86)                 |
| Employee Benefits                          | 883,181.93          | 964,558.00          | (81,376.07)                 |
| Employee Benefits - Health Dept.           | 55,743.23           | 37,721.00           | 18,022.23                   |
| Commodities                                | 2,058,744.95        | 2,236,300.00        | (177,555.05)                |
| Contractual Services                       | 456,696.73          | 653,200.00          | (196,503.27)                |
| Capital Outlay                             | 30,059.23           | 120,500.00          | (90,440.77)                 |
| <b>Total Road and Bridge</b>               | <u>5,607,527.36</u> | <u>6,487,485.00</u> | <u>(879,957.64)</u>         |
| <b>Noxious Weed:</b>                       |                     |                     |                             |
| Personal Services                          | 319,045.26          | 319,011.00          | 34.26                       |
| Employee Benefits                          | 119,118.54          | 135,580.00          | (16,461.46)                 |
| Commodities                                | 97,251.18           | 65,250.00           | 32,001.18                   |
| Contractual Services                       | 71,120.19           | 87,705.00           | (16,584.81)                 |
| Capital Outlay                             | 26,833.50           | 1,000.00            | 25,833.50                   |
| <b>Total Noxious Weed</b>                  | <u>633,368.67</u>   | <u>608,546.00</u>   | <u>24,822.67</u>            |
| <b>21st Judicial Dist Teen Court:</b>      |                     |                     |                             |
| Commodities                                | 1,254.33            | -                   | 1,254.33                    |
| Contractual Services                       | 3,477.02            | -                   | 3,477.02                    |
| <b>Total 21st Judicial Dist Teen Court</b> | <u>4,731.35</u>     | <u>-</u>            | <u>4,731.35</u>             |
| <b>Juvenile Intake Case Manager:</b>       |                     |                     |                             |
| Commodities                                | 627.58              | -                   | 627.58                      |
| Contractual Services                       | 2,496.94            | -                   | 2,496.94                    |
| <b>Total Juvenile Intake Case Manager</b>  | <u>3,124.52</u>     | <u>-</u>            | <u>3,124.52</u>             |
| <b>Teen Court Collected:</b>               |                     |                     |                             |
| Commodities                                | 539.44              | -                   | 539.44                      |
| Contractual Services                       | 1,580.25            | -                   | 1,580.25                    |
| <b>Total Teen Court Collected</b>          | <u>2,119.69</u>     | <u>-</u>            | <u>2,119.69</u>             |
| <b>Domestic Violence:</b>                  |                     |                     |                             |
| Personal Services                          | 10,500.00           | -                   | 10,500.00                   |
| <b>Total Domestic Violence</b>             | <u>10,500.00</u>    | <u>-</u>            | <u>10,500.00</u>            |

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-1

**General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013**

|   | Actual                      | Budget                      | Variance<br>Over<br>(Under) |
|---|-----------------------------|-----------------------------|-----------------------------|
|   | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| Court Technology:   |                             |                             |                             |
| Contractual Services  | 1,280.00                    | -                           | 1,280.00                    |
| Capital Outlay  | 17,630.22                   | -                           | 17,630.22                   |
| Total Court Technology  | <u>18,910.22</u>            | <u>-</u>                    | <u>18,910.22</u>            |
| Special Parks:  |                             |                             |                             |
| Capital Outlay  | 4,750.00                    | -                           | 4,750.00                    |
| Total Special Parks   | <u>4,750.00</u>             | <u>-</u>                    | <u>4,750.00</u>             |
| Juvenile Supervision:   |                             |                             |                             |
| Commodities   | -                           | 5,867.00                    | (5,867.00)                  |
| Contractual Services  | -                           | 825.00                      | (825.00)                    |
| Total Juvenile Supervision                                    | <u>-</u>                    | <u>6,692.00</u>             | <u>(6,692.00)</u>           |
| JJA Prevention  |                             |                             |                             |
| Contractual Services  | 11,871.00                   | -                           | 11,871.00                   |
| Total JJA Prevention  | <u>11,871.00</u>            | <u>-</u>                    | <u>11,871.00</u>            |
| Appropriations:   |                             |                             |                             |
| Flinthills Transportation                                     | 110,490.00                  | 110,490.00                  | -                           |
| Riley County Genealogical Society                             | 3,100.00                    | 3,100.00                    | -                           |
| Emergency Shelter   | 11,000.00                   | 11,000.00                   | -                           |
| Council on Aging  | 242,880.00                  | 242,880.00                  | -                           |
| Big Lakes Development   | 195,052.00                  | 195,052.00                  | -                           |
| Pawnee Mental Health  | 237,000.00                  | 237,000.00                  | -                           |
| Extension Council   | 495,095.00                  | 495,095.00                  | -                           |
| Soil Conservation District                                    | 52,990.00                   | 52,990.00                   | -                           |
| Animal Shelter  | 55,000.00                   | 55,000.00                   | -                           |
| Liability Insurance   | 636,451.70                  | 495,825.00                  | 140,626.70                  |
| Other Transfers Out   | 1,918,666.00                | 1,330,000.00                | 588,666.00                  |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | <u>20,492,007.57</u>        | <u>\$ 22,713,777.00</u>     | <u>\$ (2,221,769.43)</u>    |
| <b>Receipts Over (Under) Expenditures</b>                     | 896,883.53                  |                             |                             |
| <b>Unencumbered Cash, Beginning</b>                           | <u>4,257,521.73</u>         |                             |                             |
| <b>Unencumbered Cash, Ending</b>                              | <u>\$ 5,154,405.26</u>      |                             |                             |

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-2

**Fire District Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | Actual              | Budget               | Variance<br>Over<br>(Under) |
|---|---------------------|----------------------|-----------------------------|
| <b>Cash Receipts</b>  |                     |                      |                             |
| Taxes and Shared Revenue:                                     |                     |                      |                             |
| Ad Valorem Property Tax                                       | \$ 473,549.70       | \$ 487,693.00        | \$ (14,143.30)              |
| Delinquent  | 14,575.25           | 14,892.00            | (316.75)                    |
| Motor Vehicle   | 66,823.45           | 66,823.00            | 0.45                        |
| Recreational Vehicle Tax                                      | 1,200.36            | 1,200.00             | 0.36                        |
| 16/20 Motor Vehicle Tax                                       | 3,233.72            | 2,914.00             | 319.72                      |
| Federal Grant   | 9,806.08            | -                    | 9,806.08                    |
| Transfer in   | 5,860.09            | 5,860.00             | 0.09                        |
| <b>Total Cash Receipts</b>                                    | <b>575,048.65</b>   | <b>\$ 579,382.00</b> | <b>\$ (4,333.35)</b>        |
| <br><b>Expenditures and Transfers</b>                         |                     |                      |                             |
| <b>Subject to Budget</b>                                      |                     |                      |                             |
| Personal Services   | 97,274.93           | \$ 116,752.00        | \$ (19,477.07)              |
| Employee Benefits   | 36,667.37           | 49,619.00            | (12,951.63)                 |
| Contractual Services  | 115,379.64          | 118,953.00           | (3,573.36)                  |
| Commodities   | 146,025.37          | 177,200.00           | (31,174.63)                 |
| Capital Outlay  | 7,169.50            | 7,200.00             | (30.50)                     |
| Transfer out  | 160,569.00          | 120,569.00           | 40,000.00                   |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | <b>563,085.81</b>   | <b>\$ 590,293.00</b> | <b>\$ (27,207.19)</b>       |
| <br><b>Receipts Over (Under) Expenditures</b>                 | 11,962.84           |                      |                             |
| <br><b>Unencumbered Cash, Beginning</b>                       | 10,911.37           |                      |                             |
| <br><b>Unencumbered Cash, Ending</b>                          | <b>\$ 22,874.21</b> |                      |                             |

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-3

**County Building Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>Actual</u>        | <u>Budget</u>        | Variance<br>Over<br>(Under) |
|---|----------------------|----------------------|-----------------------------|
| <b>Cash Receipts</b>                                      |                      |                      |                             |
| Taxes and Shared Revenue:                                 |                      |                      |                             |
| Ad Valorem Property Tax                                   | \$ 299,618.61        | \$ 299,300.00        | \$ 318.61                   |
| Delinquent  | 7,654.64             | 7,760.00             | 7,654.64                    |
| Motor Vehicle   | 32,138.73            | 32,139.00            | (0.27)                      |
| Recreational Vehicle Tax                                  | 302.01               | 302.00               | 0.01                        |
| 16/20 M Vehicle Tax                                       | 456.96               | 412.00               | 44.96                       |
| Miscellaneous Reimbursement                               | 11,563.00            | 11,563.00            | -                           |
| TIF Adjustment  | (4,936.30)           | -                    | (4,936.30)                  |
| Vehicle Rental Excise Tax                                 | 736.37               | 736.00               | 0.37                        |
| <b>Total Cash Receipts</b>                                | <u>347,534.02</u>    | <u>\$ 352,212.00</u> | <u>\$ 3,082.02</u>          |
| <b>Expenditures and Transfers</b>                         |                      |                      |                             |
| <b>Subject to Budget</b>                                  |                      |                      |                             |
| Contractual Services                                      | 349,017.68           | \$ 450,766.00        | \$ (101,748.32)             |
| Commodities   | 10,181.06            | 50,000.00            | (39,818.94)                 |
| Capital Outlay  | 853.00               | 125,000.00           | (124,147.00)                |
| <b>Total Expenditures and Transfers Subject to Budget</b> | <u>360,051.74</u>    | <u>\$ 625,766.00</u> | <u>\$ (265,714.26)</u>      |
| <b>Receipts Over (Under) Expenditures</b>                 | (12,517.72)          |                      |                             |
| <b>Unencumbered Cash, Beginning</b>                       | <u>273,554.27</u>    |                      |                             |
| <b>Unencumbered Cash, Ending</b>                          | <u>\$ 261,036.55</u> |                      |                             |

See the independent auditors' report on required supplementary information.

**Economic Development Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>Actual</u>        | <u>Budget</u>          | Variance<br>Over<br>(Under) |
|---|----------------------|------------------------|-----------------------------|
| <b>Cash Receipts</b>  |                      |                        |                             |
| Reimbursement   | \$ 58,745.28         | \$ 50,000.00           | \$ 8,745.28                 |
| Bond Proceeds   | -                    | 515,000.00             | (515,000.00)                |
| Miscellaneous Collections                                     | -                    | 9,806.00               | (9,806.00)                  |
| <b>Total Cash Receipts</b>                                    | <u>58,745.28</u>     | <u>\$ 574,806.00</u>   | <u>\$ (516,060.72)</u>      |
| <b>Expenditures and Transfers</b>                             |                      |                        |                             |
| <b>Subject to Budget</b>                                      |                      |                        |                             |
| Membership Fees   | 9,350.83             | \$ 89,248.00           | \$ (79,897.17)              |
| Appropriations  | 61,166.00            | 253,072.00             | (191,906.00)                |
| KDOT K-18 Improvement Participation                           | 150,000.00           | 665,491.00             | (515,491.00)                |
| Transfer Out  | <u>9,416.41</u>      | <u>-</u>               | <u>9,416.41</u>             |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | <u>229,933.24</u>    | <u>\$ 1,007,811.00</u> | <u>\$ (777,877.76)</u>      |
| <b>Receipts Over (Under) Expenditures</b>                     | (171,187.96)         |                        |                             |
| <b>Unencumbered Cash, Beginning</b>                           | <u>424,259.89</u>    |                        |                             |
| <b>Unencumbered Cash, Ending</b>                              | <u>\$ 253,071.93</u> |                        |                             |

See the independent auditors' report on required supplementary information.

**Register of Deeds Technology Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>Actual</u>       | <u>Budget</u>        | Variance<br>Over<br>(Under) |
|---|---------------------|----------------------|-----------------------------|
| <b>Cash Receipts</b>                      |                     |                      |                             |
| Fees                                      | \$ 79,876.00        | \$ 80,000.00         | \$ (124.00)                 |
| Interest                                  | 50.49               | 50.00                | 0.49                        |
| <b>Total Cash Receipts</b>                | <u>79,926.49</u>    | <u>\$ 80,050.00</u>  | <u>\$ (123.51)</u>          |
| <b>Expenditures and Transfers</b>         |                     |                      |                             |
| <b>Subject to Budget</b>                  |                     |                      |                             |
| Contractual Services                      | 44,797.25           | \$ 50,000.00         | \$ (5,202.75)               |
| Commodities                               | 51.00               | 5,000.00             | (4,949.00)                  |
| Capital Outlay                            | 3,750.00            | 94,897.00            | (91,147.00)                 |
| Transfer Out                              | <u>50,000.00</u>    | <u>-</u>             | <u>50,000.00</u>            |
| <b>Total Expenditures and</b>             |                     |                      |                             |
| <b>Transfers Subject to Budget</b>        | <u>98,598.25</u>    | <u>\$ 149,897.00</u> | <u>\$ (51,298.75)</u>       |
| <b>Receipts Over (Under) Expenditures</b> | (18,671.76)         |                      |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>69,847.43</u>    |                      |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 51,175.67</u> |                      |                             |

See the independent auditors' report on required supplementary information.

**Worker's Compensation Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | Actual        | Budget        | Variance<br>Over<br>(Under) |
|---|---------------|---------------|-----------------------------|
| <b>Cash Receipts</b>                      |               |               |                             |
| Taxes and Shared Revenue:                 |               |               |                             |
| Delinquent                                | \$ 6.58       | \$ -          | \$ 6.58                     |
| Interest                                  | 96.75         | -             | 96.75                       |
| <b>Total Cash Receipts</b>                | 103.33        | \$ -          | \$ 103.33                   |
| <b>Expenditures and Transfers</b>         |               |               |                             |
| <b>Subject to Budget</b>                  |               |               |                             |
| Contractual Services                      | -             | \$ 139,655.00 | \$ (139,655.00)             |
| <b>Total Expenditures and</b>             |               |               |                             |
| <b>Transfers Subject to Budget</b>        | -             | \$ 139,655.00 | \$ (139,655.00)             |
| <b>Receipts Over (Under) Expenditures</b> | 103.33        |               |                             |
| <b>Unencumbered Cash, Beginning</b>       | 139,751.87    |               |                             |
| <b>Unencumbered Cash, Ending</b>          | \$ 139,855.20 |               |                             |

See the independent auditors' report on required supplementary information.

**Special Alcohol and Drug Abuse Programs Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | <u>Actual</u>      | <u>Budget</u>       | Variance<br>Over<br>(Under) |
|---|--------------------|---------------------|-----------------------------|
| <b>Cash Receipts</b>                      |                    |                     |                             |
| Taxes and Shared Revenue:                 |                    |                     |                             |
| Local Alcoholic Liquor Tax                | \$ 3,996.80        | \$ 4,000.00         | \$ (3.20)                   |
| Miscellaneous Receipts                    | -                  | 1,000.00            | (1,000.00)                  |
| <b>Total Cash Receipts</b>                | <u>3,996.80</u>    | <u>\$ 5,000.00</u>  | <u>\$ (1,003.20)</u>        |
| <b>Expenditures and Transfers</b>         |                    |                     |                             |
| <b>Subject to Budget</b>                  |                    |                     |                             |
| Contractual Services                      | <u>4,690.00</u>    | \$ <u>13,728.00</u> | \$ <u>(9,038.00)</u>        |
| <b>Total Expenditures and</b>             |                    |                     |                             |
| <b>Transfers Subject to Budget</b>        | <u>4,690.00</u>    | \$ <u>13,728.00</u> | \$ <u>(9,038.00)</u>        |
| <b>Receipts Over (Under) Expenditures</b> | (693.20)           |                     |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>10,400.13</u>   |                     |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 9,706.93</u> |                     |                             |

See the independent auditors' report on required supplementary information.

**RCPD Levy Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | Actual               | Budget                 | Variance<br>Over<br>(Under) |
|---|----------------------|------------------------|-----------------------------|
| <b>Cash Receipts</b>                      |                      |                        |                             |
| Taxes and Shared Revenue:                 |                      |                        |                             |
| Ad Valorem Property Tax                   | \$ 3,597,698.42      | \$ 3,592,649.00        | \$ 5,049.42                 |
| Delinquent                                | 81,037.42            | 75,000.00              | 6,037.42                    |
| Motor Vehicle                             | 321,182.35           | 320,000.00             | 1,182.35                    |
| Recreational Vehicle Tax                  | 3,002.25             | 3,000.00               | 2.25                        |
| 16/20 M Vehicle Tax                       | 4,978.42             | 5,000.00               | (21.58)                     |
| Vehicle Rental Excise Tax                 | 7,593.12             | 7,200.00               | 393.12                      |
| Commercial Vehicle Fees                   | 2,783.35             | -                      | 2,783.35                    |
| TIF Adjustment                            | (59,220.16)          | -                      | (59,220.16)                 |
| Transfers In                              | 20,569.00            | 20,569.00              | -                           |
| <b>Total Cash Receipts</b>                | <u>3,979,624.17</u>  | <u>\$ 4,023,418.00</u> | <u>\$ (43,793.83)</u>       |
| <b>Expenditures and Transfers</b>         |                      |                        |                             |
| <b>Subject to Budget</b>                  |                      |                        |                             |
| Contractual Services                      | 3,765,709.22         | \$ 3,888,121.00        | \$ (122,411.78)             |
| Commodities                               | 2,158.76             | 60,297.00              | (58,138.24)                 |
| Capital Outlay                            | 60,706.30            | 137,837.00             | (77,130.70)                 |
| <b>Total Expenditures and</b>             |                      |                        |                             |
| <b>Transfers Subject to Budget</b>        | <u>3,828,574.28</u>  | <u>\$ 4,086,255.00</u> | <u>\$ (257,680.72)</u>      |
| <b>Receipts Over (Under) Expenditures</b> | 151,049.89           |                        |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>62,836.53</u>     |                        |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 213,886.42</u> |                        |                             |

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-9

**Health Department Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013**

|   | <u>Actual</u>       | <u>Budget</u>          | <u>Variance<br/>Over<br/>(Under)</u> |
|---|---------------------|------------------------|--------------------------------------|
| <b>Cash Receipts</b>                                |                     |                        |                                      |
| Taxes and Shared Revenue:                           |                     |                        |                                      |
| State Grants  | \$ 1,114,257.00     | \$ 1,185,312.00        | \$ (71,055.00)                       |
| Federal Grants                                      | 1,221,658.14        | 900,732.00             | 320,926.14                           |
| Recipient Paid Fees                                 | 134,627.04          | 178,000.00             | (43,372.96)                          |
| Medicaid Paid Fees                                  | 39,038.50           | 93,000.00              | (53,961.50)                          |
| Insurance Paid Fees                                 | 241,628.05          | 195,000.00             | 46,628.05                            |
| Miscellaneous Receipts                              | 32,201.69           | 37,840.00              | (5,638.31)                           |
| Reimbursements                                      | 3,369.99            | -                      | 3,369.99                             |
| Transfers in  | 300,000.00          | 300,000.00             | -                                    |
| <b>Total Cash Receipts</b>                          | <u>3,086,780.41</u> | <u>\$ 2,889,884.00</u> | <u>\$ 196,896.41</u>                 |
| <br>  |                     |                        |                                      |
| <b>Expenditures and Transfers Subject to Budget</b> |                     |                        |                                      |
| General Overhead:                                   |                     |                        |                                      |
| Personal Services                                   | 171,087.03          | \$ 213,620.00          | \$ (42,532.97)                       |
| Employee Benefits                                   | 34,730.35           | 90,788.00              | (56,057.65)                          |
| Commodities   | 5,636.48            | 8,200.00               | (2,563.52)                           |
| Contractual Services                                | 78,613.44           | 81,004.00              | (2,390.56)                           |
| Capital Outlay                                      | 4,075.66            | -                      | 4,075.66                             |
| Total General Overhead                              | <u>294,142.96</u>   | <u>393,612.00</u>      | <u>(99,469.04)</u>                   |
| <br>  |                     |                        |                                      |
| Emergency Response:                                 |                     |                        |                                      |
| Personal Services                                   | 31,119.44           | 41,884.00              | (10,764.56)                          |
| Employee Benefits                                   | 13,050.05           | 17,800.00              | (4,749.95)                           |
| Commodities   | 11,648.37           | 500.00                 | 11,148.37                            |
| Contractual Services                                | 385.42              | 740.00                 | (354.58)                             |
| Total Emergency Response                            | <u>56,203.28</u>    | <u>60,924.00</u>       | <u>(4,720.72)</u>                    |
| <br>  |                     |                        |                                      |
| Primary Care:                                       |                     |                        |                                      |
| Personal Services                                   | 111,683.04          | 204,434.00             | (92,750.96)                          |
| Employee Benefits                                   | 28,129.27           | 86,884.00              | (58,754.73)                          |
| Commodities   | 3,525.50            | 13,000.00              | (9,474.50)                           |
| Contractual Services                                | 4,722.91            | 6,530.00               | (1,807.09)                           |
| Total Primary Care                                  | <u>148,060.72</u>   | <u>310,848.00</u>      | <u>(162,787.28)</u>                  |

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-9

**Health Department Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013**

|                                | Actual            | Budget            | Variance<br>Over<br>(Under) |
|--------------------------------|-------------------|-------------------|-----------------------------|
| Child Care Licensing:          |                   |                   |                             |
| Personal Services              | 40,422.66         | 42,721.00         | (2,298.34)                  |
| Employee Benefits              | 19,835.57         | 18,156.00         | 1,679.57                    |
| Commodities                    | 241.82            | 992.00            | (750.18)                    |
| Contractual Services           | 199.07            | 1,124.00          | (924.93)                    |
| Capital Outlay                 | -                 | 542.00            | (542.00)                    |
| Total Child Care Licensing     | <u>60,699.12</u>  | <u>63,535.00</u>  | <u>(2,835.88)</u>           |
| Immunization Action Plan:      |                   |                   |                             |
| Personal Services              | 53,534.16         | 56,076.00         | (2,541.84)                  |
| Employee Benefits              | 17,911.24         | 23,832.00         | (5,920.76)                  |
| Commodities                    | 220,832.97        | 163,500.00        | 57,332.97                   |
| Contractual Services           | 3,996.15          | 3,200.00          | 796.15                      |
| Total Immunization Action Plan | <u>296,274.52</u> | <u>246,608.00</u> | <u>49,666.52</u>            |
| HIV Case Management:           |                   |                   |                             |
| Personal Services              | 23,221.70         | 25,223.00         | (2,001.30)                  |
| Employee Benefits              | 9,353.91          | 10,720.00         | (1,366.09)                  |
| Commodities                    | 2,037.50          | 500.00            | 1,537.50                    |
| Contractual Services           | 1,448.99          | 250.00            | 1,198.99                    |
| Total HIV Case Management      | <u>36,062.10</u>  | <u>36,693.00</u>  | <u>(630.90)</u>             |
| Family Planning:               |                   |                   |                             |
| Personal Services              | 195,644.12        | 217,869.00        | (22,224.88)                 |
| Employee Benefits              | 76,406.85         | 92,595.00         | (16,188.15)                 |
| Commodities                    | 77,480.56         | 56,000.00         | 21,480.56                   |
| Contractual Services           | 27,942.51         | 25,105.00         | 2,837.51                    |
| Total Family Planning          | <u>377,474.04</u> | <u>391,569.00</u> | <u>(14,094.96)</u>          |
| Healthy Families:              |                   |                   |                             |
| Personal Services              | 273,116.27        | 286,160.00        | (13,043.73)                 |
| Employee Benefits              | 94,865.67         | 114,142.00        | (19,276.33)                 |
| Commodities                    | 4,562.82          | 13,500.00         | (8,937.18)                  |
| Contractual Services           | 45,760.41         | 16,427.00         | 29,333.41                   |
| Total Healthy Families         | <u>418,305.17</u> | <u>430,229.00</u> | <u>(11,923.83)</u>          |

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-9

**Health Department Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013**

|  | <u>Actual</u>     | <u>Budget</u>     | <u>Variance<br/>Over<br/>(Under)</u> |
|--|-------------------|-------------------|--------------------------------------|
| Healthy Foods & Health Education:      |                   |                   |                                      |
| Personal Services                      | 39,275.20         | 40,865.00         | (1,589.80)                           |
| Employee Benefits                      | 15,751.12         | 17,368.00         | (1,616.88)                           |
| Commodities                            | 6,463.76          | 7,400.00          | (936.24)                             |
| Contractual Services                   | 2,098.00          | 150.00            | 1,948.00                             |
| Total Healthy Foods & Health Education | <u>63,588.08</u>  | <u>65,783.00</u>  | <u>(2,194.92)</u>                    |
| Smart Start:                           |                   |                   |                                      |
| Personal Services                      | 154,963.38        | 202,685.00        | (47,721.62)                          |
| Employee Benefits                      | 64,167.06         | 80,776.00         | (16,608.94)                          |
| Commodities                            | 88,020.40         | 1,100.00          | 86,920.40                            |
| Contractual Services                   | 445,497.75        | 440,979.00        | 4,518.75                             |
| Capital Outlay                         | 2,624.91          | -                 | 2,624.91                             |
| Total Smart Start                      | <u>755,273.50</u> | <u>725,540.00</u> | <u>29,733.50</u>                     |
| MCH:                                   |                   |                   |                                      |
| Personal Services                      | 116,454.29        | 119,082.00        | (2,627.71)                           |
| Employee Benefits                      | 37,128.78         | 50,610.00         | (13,481.22)                          |
| Commodities                            | 407.09            | -                 | 407.09                               |
| Contractual Services                   | 1,647.51          | 1,950.00          | (302.49)                             |
| Total MCH                              | <u>155,637.67</u> | <u>171,642.00</u> | <u>(16,004.33)</u>                   |
| WIC:                                   |                   |                   |                                      |
| Personal Services                      | 388,418.83        | 403,981.00        | (15,562.17)                          |
| Employee Benefits                      | 139,308.39        | 171,692.00        | (32,383.61)                          |
| Commodities                            | 10,198.45         | 14,900.00         | (4,701.55)                           |
| Contractual Services                   | 15,076.70         | 12,245.00         | 2,831.70                             |
| Capital Outlay                         | 218.00            | -                 | 218.00                               |
| Total WIC                              | <u>553,220.37</u> | <u>602,818.00</u> | <u>(49,597.63)</u>                   |
| State Formula:                         |                   |                   |                                      |
| Personal Services                      | 56,490.77         | 48,174.00         | 8,316.77                             |
| Employee Benefits                      | 21,203.51         | 20,474.00         | 729.51                               |
| Commodities                            | 7,245.14          | 5,250.00          | 1,995.14                             |
| Contractual Services                   | 15,039.45         | 19,870.00         | (4,830.55)                           |
| Total State Formula                    | <u>99,978.87</u>  | <u>93,768.00</u>  | <u>6,210.87</u>                      |

See the independent auditors' report on required supplementary information.

**Health Department Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | Actual               | Budget                 | Variance<br>Over<br>(Under) |
|---|----------------------|------------------------|-----------------------------|
| Capital Improvements:   |                      |                        |                             |
| Contractual Services  | 25,294.00            | -                      | 25,294.00                   |
| Capital Outlay  | 1,520.94             | 172,108.00             | (170,587.06)                |
| Total Capital Improvements                                    | 26,814.94            | 172,108.00             | (145,293.06)                |
| ECBG Grant:   |                      |                        |                             |
| Personal Services   | 274.87               | -                      | 274.87                      |
| Employee Benefits   | 1.56                 | -                      | 1.56                        |
| Contractual Services  | 854.98               | -                      | 854.98                      |
| Total ECBG Grant  | 1,131.41             | -                      | 1,131.41                    |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | <b>3,342,866.75</b>  | <b>\$ 3,765,677.00</b> | <b>\$ (422,810.25)</b>      |
| <b>Receipts Over (Under) Expenditures</b>                     | (256,086.34)         |                        |                             |
| <b>Unencumbered Cash, Beginning</b>                           | 952,061.31           |                        |                             |
| <b>Unencumbered Cash, Ending</b>                              | <b>\$ 695,974.97</b> |                        |                             |

See the independent auditors' report on required supplementary information.

**Rural Fire Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013**

|   | Actual        | Budget        | Variance<br>Over<br>(Under) |
|---|---------------|---------------|-----------------------------|
| <b>Cash Receipts</b>                      |               |               |                             |
| Taxes and Shared Revenue:                 |               |               |                             |
| Transfer In                               | \$ 140,000.00 | \$ 10,000.00  | \$ 130,000.00               |
| <b>Total Cash Receipts</b>                | 140,000.00    | \$ 10,000.00  | \$ 130,000.00               |
| <b>Expenditures and Transfers</b>         |               |               |                             |
| <b>Subject to Budget</b>                  |               |               |                             |
| Commodities                               | 17,235.91     | -             | 17,235.91                   |
| Capital Outlay                            | 94,204.13     | 152,357.00    | (58,152.87)                 |
| <b>Total Expenditures and</b>             |               |               |                             |
| <b>Transfers Subject to Budget</b>        | 111,440.04    | \$ 152,357.00 | \$ (40,916.96)              |
| <b>Receipts Over (Under) Expenditures</b> | 28,559.96     |               |                             |
| <b>Unencumbered Cash, Beginning</b>       | 277,356.70    |               |                             |
| <b>Unencumbered Cash, Ending</b>          | \$ 305,916.66 |               |                             |

See the independent auditors' report on required supplementary information.

**Capital Improvements Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | <u>Actual</u>          | <u>Budget</u>          | Variance<br>Over<br>(Under) |
|---|------------------------|------------------------|-----------------------------|
| <b>Cash Receipts</b>                                      |                        |                        |                             |
| Taxes and Shared Revenue:                                 |                        |                        |                             |
| Delinquent Taxes  | \$ 5.05                | \$ 1,472.00            | \$ (1,466.95)               |
| Interest  | 1,471.39               | -                      | 1,471.39                    |
| EMS Reimbursement and Fair Booths                         | 119,551.55             | -                      | 119,551.55                  |
| Transfer In   | <u>1,848,444.07</u>    | <u>1,724,920.00</u>    | <u>123,524.07</u>           |
| <b>Total Cash Receipts</b>                                | <u>1,969,472.06</u>    | <u>\$ 1,726,392.00</u> | <u>\$ 243,080.06</u>        |
| <b>Expenditures and Transfers</b>                         |                        |                        |                             |
| <b>Subject to Budget</b>                                  |                        |                        |                             |
| Commodities   | 116,479.29             | 24,154.00              | 92,325.29                   |
| Contractual Services                                      | 364,087.35             | \$ 400,000.00          | \$ (35,912.65)              |
| Capital Outlay  | 1,467,961.30           | 3,240,000.00           | (1,772,038.70)              |
| Transfer Out  | <u>203,669.00</u>      | <u>203,669.00</u>      | <u>-</u>                    |
| <b>Total Expenditures and Transfers Subject to Budget</b> | <u>2,152,196.94</u>    | <u>\$ 3,867,823.00</u> | <u>\$ (1,715,626.06)</u>    |
| <b>Receipts Over (Under) Expenditures</b>                 | (182,724.88)           |                        |                             |
| <b>Unencumbered Cash, Beginning</b>                       | <u>2,141,431.25</u>    |                        |                             |
| <b>Unencumbered Cash, Ending</b>                          | <u>\$ 1,958,706.37</u> |                        |                             |

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-12

**County Auction Fund  
Motor Vehicle Operations Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2013**

|   | Actual        | Budget        | Variance<br>Over<br>(Under) |
|---|---------------|---------------|-----------------------------|
| <b>Cash Receipts</b>  |               |               |                             |
| Miscellaneous Collections                                     | \$ 255,133.97 | \$ 255,133.00 | \$ 0.97                     |
| <b>Total Cash Receipts</b>                                    | \$ 255,133.97 | \$ 255,133.00 | \$ 0.97                     |
| <b>Expenditures and Transfers</b>                             |               |               |                             |
| <b>Subject to Budget</b>                                      |               |               |                             |
| Contractual Services  | 12,931.25     | \$ 24,125.00  | \$ (11,193.75)              |
| Commodities   | 156.70        | 156.00        | 0.70                        |
| Transfer Out  | 231,703.74    | 231,704.00    | (0.26)                      |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | 244,791.69    | \$ 255,985.00 | \$ (11,193.31)              |
| <b>Receipts Over (Under) Expenditures</b>                     | 10,342.28     |               |                             |
| <b>Unencumbered Cash, Beginning</b>                           | 852.20        |               |                             |
| <b>Unencumbered Cash, Ending</b>                              | \$ 11,194.48  |               |                             |

See the independent auditors' report on required supplementary information.

**Motor Vehicle Operations Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>Actual</u>      | <u>Budget</u>        | Variance<br>Over<br>(Under) |
|---|--------------------|----------------------|-----------------------------|
| <b>Cash Receipts</b>  |                    |                      |                             |
| Motor Vehicle Fees  | \$ 341,653.51      | \$ 367,000.00        | \$ (25,346.49)              |
| Leinholder Fees   | 9,681.00           | -                    | 9,681.00                    |
| Vehicle License Fees  | 2,100.00           | -                    | 2,100.00                    |
| <b>Total Cash Receipts</b>                                    | <u>353,434.51</u>  | <u>\$ 367,000.00</u> | <u>\$ (13,565.49)</u>       |
| <b>Expenditures and Transfers</b>                             |                    |                      |                             |
| <b>Subject to Budget</b>                                      |                    |                      |                             |
| Personal Services   | 208,189.92         | \$ 228,161.00        | \$ (19,971.08)              |
| Employee Benefits   | 88,686.56          | 81,129.00            | 7,557.56                    |
| Commodities   | 15,026.75          | 14,200.00            | 826.75                      |
| Contractual Services  | 26,756.83          | 38,660.00            | (11,903.17)                 |
| Capital Outlay  | 7,064.34           | 4,850.00             | 2,214.34                    |
| Transfer Out  | 66,855.80          | -                    | 66,855.80                   |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | <u>412,580.20</u>  | <u>\$ 367,000.00</u> | <u>\$ 45,580.20</u>         |
| <b>Receipts Over (Under) Expenditures</b>                     | (59,145.69)        |                      |                             |
| <b>Unencumbered Cash, Beginning</b>                           | <u>66,855.80</u>   |                      |                             |
| <b>Unencumbered Cash, Ending</b>                              | <u>\$ 7,710.11</u> |                      |                             |

See the independent auditors' report on required supplementary information.

**Adult Services Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>Actual</u>        | <u>Budget</u>        | Variance<br>Over<br>(Under) |
|---|----------------------|----------------------|-----------------------------|
| <b>Cash Receipts</b>  |                      |                      |                             |
| State Aid-Department of Corrections                           | \$ 512,559.00        | \$ 453,783.00        | \$ 58,776.00                |
| Other   | 15,720.00            | 21,500.00            | (5,780.00)                  |
| Transfer In   | 3,873.62             | -                    | 3,873.62                    |
| <b>Total Cash Receipts</b>                                    | <u>532,152.62</u>    | <u>\$ 475,283.00</u> | <u>\$ 56,869.62</u>         |
| <b>Expenditures and Transfers</b>                             |                      |                      |                             |
| <b>Subject to Budget</b>                                      |                      |                      |                             |
| Personal Services   | 299,887.39           | \$ 299,500.00        | \$ 387.39                   |
| Contractual Services  | 37,467.77            | 47,495.00            | (10,027.23)                 |
| Commodities   | 9,178.34             | 6,560.00             | 2,618.34                    |
| Capital Outlay  | 9,317.38             | 4,441.00             | 4,876.38                    |
| Employee Benefits   | 105,039.61           | 127,287.00           | (22,247.39)                 |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | <u>460,890.49</u>    | <u>\$ 485,283.00</u> | <u>\$ (24,392.51)</u>       |
| <b>Receipts Over (Under) Expenditures</b>                     | 71,262.13            |                      |                             |
| <b>Unencumbered Cash, Beginning</b>                           | <u>42,179.90</u>     |                      |                             |
| <b>Unencumbered Cash, Ending</b>                              | <u>\$ 113,442.03</u> |                      |                             |

See the independent auditors' report on required supplementary information.

**Prosecuting Attorney Training Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | <u>Actual</u>      | <u>Budget</u>       | Variance<br>Over<br>(Under) |
|---|--------------------|---------------------|-----------------------------|
| <b>Cash Receipts</b>                      |                    |                     |                             |
| Fees                                      | \$ 6,388.68        | \$ 6,872.00         | \$ (483.32)                 |
| <b>Total Cash Receipts</b>                | <u>6,388.68</u>    | <u>\$ 6,872.00</u>  | <u>\$ (483.32)</u>          |
| <b>Expenditures and Transfers</b>         |                    |                     |                             |
| <b>Subject to Budget</b>                  |                    |                     |                             |
| Contractual Services                      | <u>5,678.85</u>    | \$ 15,028.00        | \$ (9,349.15)               |
| <b>Total Expenditures and</b>             |                    |                     |                             |
| <b>Transfers Subject to Budget</b>        | <u>5,678.85</u>    | <u>\$ 15,028.00</u> | <u>\$ (9,349.15)</u>        |
| <b>Receipts Over (Under) Expenditures</b> | 709.83             |                     |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>8,579.18</u>    |                     |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 9,289.01</u> |                     |                             |

See the independent auditors' report on required supplementary information.

**War Memorial Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | Actual       | Budget       | Variance<br>Over<br>(Under) |
|---|--------------|--------------|-----------------------------|
| <b>Cash Receipts</b>                      |              |              |                             |
| Donations                                 | \$ 1,800.00  | \$ 1,000.00  | \$ 800.00                   |
| <b>Total Cash Receipts</b>                | 1,800.00     | \$ 1,000.00  | \$ 800.00                   |
| <b>Expenditures and Transfers</b>         |              |              |                             |
| <b>Subject to Budget</b>                  |              |              |                             |
| Contractual Services                      | 1,450.00     | \$ 15,779.00 | \$ (14,329.00)              |
| <b>Total Expenditures and</b>             |              |              |                             |
| <b>Transfers Subject to Budget</b>        | 1,450.00     | \$ 15,779.00 | \$ (14,329.00)              |
| <b>Receipts Over (Under) Expenditures</b> | 350.00       |              |                             |
| <b>Unencumbered Cash, Beginning</b>       | 15,354.43    |              |                             |
| <b>Unencumbered Cash, Ending</b>          | \$ 15,704.43 |              |                             |

See the independent auditors' report on required supplementary information.

**Special Prosecutor Trust Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | <u>Actual</u>    | <u>Budget</u>    | <u>Variance<br/>Over<br/>(Under)</u> |
|---|------------------|------------------|--------------------------------------|
| <b>Cash Receipts</b>  |                  |                  |                                      |
| Miscellaneous Collections                                     | \$ -             | \$ 500.00        | \$ (500.00)                          |
| <b>Total Cash Receipts</b>                                    | <u>\$ -</u>      | <u>\$ 500.00</u> | <u>\$ (500.00)</u>                   |
| <b>Expenditures and Transfers<br/>Subject to Budget</b>       |                  |                  |                                      |
| Contractual Services  | -                | \$ 875.00        | \$ (875.00)                          |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | <u>-</u>         | <u>\$ 875.00</u> | <u>\$ (875.00)</u>                   |
| <b>Receipts Over (Under) Expenditures</b>                     | -                |                  |                                      |
| <b>Unencumbered Cash, Beginning</b>                           | <u>875.58</u>    |                  |                                      |
| <b>Unencumbered Cash, Ending</b>                              | <u>\$ 875.58</u> |                  |                                      |

See the independent auditors' report on required supplementary information.

**Juvenile Services Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>Actual</u>       | <u>Budget</u>        | Variance<br>Over<br>(Under) |
|---|---------------------|----------------------|-----------------------------|
| <b>Cash Receipts</b>  |                     |                      |                             |
| JJA Prevention  | \$ 305,425.91       | \$ 326,605.00        | \$ (21,179.09)              |
| Miscellaneous Collection                                      | 245.33              | -                    | 245.33                      |
| <b>Total Cash Receipts</b>                                    | <u>305,671.24</u>   | <u>\$ 326,605.00</u> | <u>\$ (20,933.76)</u>       |
| <b>Expenditures and Transfers</b>                             |                     |                      |                             |
| <b>Subject to Budget</b>                                      |                     |                      |                             |
| Personal Services   | 202,092.24          | \$ 220,307.00        | \$ (18,214.76)              |
| Contractual Services  | 17,372.29           | 20,830.00            | (3,457.71)                  |
| Commodities   | 5,976.37            | 4,775.00             | 1,201.37                    |
| Capital Outlay  | 1,078.88            | 1,429.00             | (350.12)                    |
| Employee Benefits   | 78,141.29           | 87,264.00            | (9,122.71)                  |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | <u>304,661.07</u>   | <u>\$ 334,605.00</u> | <u>\$ (29,943.93)</u>       |
| <b>Receipts Over (Under) Expenditures</b>                     | 1,010.17            |                      |                             |
| <b>Unencumbered Cash, Beginning</b>                           | <u>37,968.94</u>    |                      |                             |
| <b>Unencumbered Cash, Ending</b>                              | <u>\$ 38,979.11</u> |                      |                             |

See the independent auditors' report on required supplementary information.

**Bond and Interest Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>Actual</u>        | <u>Budget</u>          | Variance<br>Over<br>(Under) |
|---|----------------------|------------------------|-----------------------------|
| <b>Cash Receipts</b>                      |                      |                        |                             |
| Taxes and Shared Revenue:                 |                      |                        |                             |
| Ad Valorem Property Tax                   | \$ 87,879.86         | \$ 87,936.00           | \$ (56.14)                  |
| Delinquent                                | 14,263.61            | 16,462.00              | (2,198.39)                  |
| Motor Vehicle                             | 61,793.93            | 61,794.00              | (0.07)                      |
| Recreational Vehicle Tax                  | 570.26               | 570.00                 | 0.26                        |
| 16/20 M Vehicle Tax                       | 1,152.80             | 1,152.00               | 0.80                        |
| Special Assessments                       | 170,998.95           | 169,341.00             | 1,657.95                    |
| Vehicle Rental Excise Tax                 | 1,568.68             | 1,569.00               | (0.32)                      |
| TIF Adjustment                            | (1,485.51)           | -                      | (1,485.51)                  |
| Go Bond Proceeds                          | 1,121,753.67         | 1,126,615.00           | (4,861.33)                  |
| Transfers In                              | 210,010.60           | 207,669.00             | 2,341.60                    |
| <b>Total Cash Receipts</b>                | <u>1,668,506.85</u>  | <u>\$ 1,673,108.00</u> | <u>\$ (4,601.15)</u>        |
| <b>Expenditures and Transfers</b>         |                      |                        |                             |
| <b>Subject to Budget</b>                  |                      |                        |                             |
| Principal                                 | 1,699,070.94         | \$ 1,704,703.00        | \$ (5,632.06)               |
| Interest                                  | 181,479.90           | 176,859.00             | 4,620.90                    |
| Agent Fees                                | 1,011.76             | -                      | 1,011.76                    |
| Bond Issuance Fees                        | 15,042.32            | 180,133.00             | (165,090.68)                |
| <b>Total Expenditures and</b>             |                      |                        |                             |
| <b>Transfers Subject to Budget</b>        | <u>1,896,604.92</u>  | <u>\$ 2,061,695.00</u> | <u>\$ (165,090.08)</u>      |
| <b>Receipts Over (Under) Expenditures</b> | (228,098.07)         |                        |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>388,587.13</u>    |                        |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 160,489.06</u> |                        |                             |

See the independent auditors' report on required supplementary information.

**Landfill Capital Project Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | Actual       | Budget       | Variance<br>Over<br>(Under) |
|---|--------------|--------------|-----------------------------|
| <b>Cash Receipts</b>  |              |              |                             |
| Taxes and Shared Revenue:                                       |              |              |                             |
| Transfer In   | \$ 30,000.00 | \$ 30,000.00 | \$ -                        |
| <b>Total Cash Receipts</b>                                      | 30,000.00    | \$ 30,000.00 | \$ -                        |
| <b>Expenditures and Transfers</b>                               |              |              |                             |
| <b>Subject to Budget</b>  |              |              |                             |
| Contractual Services  | 24,253.73    | \$ 33,832.00 | \$ (9,578.27)               |
| Commodities   | 46.00        | -            | 46.00                       |
| <b>Total Expenditures and<br/>  Transfers Subject to Budget</b> | 24,299.73    | \$ 33,832.00 | \$ (9,532.27)               |
| <b>Receipts Over (Under) Expenditures</b>                       | 5,700.27     |              |                             |
| <b>Unencumbered Cash, Beginning</b>                             | 2,261.61     |              |                             |
| <b>Unencumbered Cash, Ending</b>                                | \$ 7,961.88  |              |                             |

See the independent auditors' report on required supplementary information.

**Road and Bridge Capital Project Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | Actual                 | Budget                 | Variance<br>Over<br>(Under) |
|---|------------------------|------------------------|-----------------------------|
| <b>Cash Receipts</b>  |                        |                        |                             |
| Taxes and Shared Revenue:                                       |                        |                        |                             |
| State Sales Tax   | \$ 1,417,282.78        | \$ 1,418,720.00        | \$ (1,437.22)               |
| <b>Total Cash Receipts</b>                                      | <u>1,417,282.78</u>    | <u>\$ 1,418,720.00</u> | <u>\$ (1,437.22)</u>        |
| <br><b>Expenditures and Transfers</b>                           |                        |                        |                             |
| <b>Subject to Budget</b>  |                        |                        |                             |
| Contractual Services  | 248,496.13             | \$ 2,000,000.00        | \$ (1,751,503.87)           |
| Commodities   | 287.86                 | 325,445.00             | (325,157.14)                |
| Capital Outlay  | <u>639,973.78</u>      | <u>1,500,000.00</u>    | <u>(860,026.22)</u>         |
| <b>Total Expenditures and<br/>  Transfers Subject to Budget</b> | <u>888,757.77</u>      | <u>\$ 3,825,445.00</u> | <u>\$ (2,936,687.23)</u>    |
| <br><b>Receipts Over (Under) Expenditures</b>                   | 528,525.01             |                        |                             |
| <br><b>Unencumbered Cash, Beginning</b>                         | <u>2,406,725.57</u>    |                        |                             |
| <br><b>Unencumbered Cash, Ending</b>                            | <u>\$ 2,935,250.58</u> |                        |                             |

See the independent auditors' report on required supplementary information.

**Konza Water Main Capital Project Fund  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | <u>2013<br/>Actual</u> | <u>Total Project<br/>Actual</u> |
|---|------------------------|---------------------------------|
| <b>Cash Receipts</b>                          |                        |                                 |
| General Obligation Bonds                      | \$ 524,805.60          | \$ 524,805.60                   |
| Transfer From Economic Development            | 9,416.41               | 9,416.41                        |
| <b>Total Cash Receipts</b>                    | <u>534,222.01</u>      | <u>534,222.01</u>               |
| <br><b>Expenditures and Transfers</b>         |                        |                                 |
| <b>Subject to Budget</b>                      |                        |                                 |
| Contracted Improvements                       | 172.52                 | 515,490.52                      |
| Bond Fees                                     | <u>18,731.49</u>       | <u>18,731.49</u>                |
| <br><b>Total Expenditures</b>                 | <u>18,904.01</u>       | <u>534,222.01</u>               |
| <br><b>Receipts Over (Under) Expenditures</b> | 515,318.00             | -                               |
| <br><b>Unencumbered Cash, Beginning</b>       | <u>(515,318.00)</u>    | -                               |
| <br><b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>            | <u>\$ -</u>                     |

See the independant auditors' report on required supplementary information.

**Lakeside Heights Sewer Fund  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2013**

|  | <u>2013<br/>Actual</u> | <u>Total Project<br/>Actual</u> |  |
|--|------------------------|---------------------------------|--|
| <b>Cash Receipts</b>                           |                        |                                 |  |
| General Obligation Bonds                       | \$ 71,543.60           | \$ 71,543.60                    |  |
| Temporary Note Proceeds                        | -                      | 6,670.34                        |  |
| <b>Total Cash Receipts</b>                     | <u>71,543.60</u>       | <u>78,213.94</u>                |  |
| <br><b>Expenditures and Transfers</b>          |                        |                                 |  |
| <b>Subject to Budget</b>                       |                        |                                 |  |
| Bond and Note Issuance                         | 3,341.61               | 3,997.40                        |  |
| Temporary Note Principal                       | 6,670.34               | 6,670.34                        |  |
| Temporary Note Interest                        | 11.63                  | 11.63                           |  |
| Design and Administrative                      | 9,014.97               | 15,014.97                       |  |
| Improvements                                   | 50,178.00              | 50,178.00                       |  |
| Transfer Out to Bond in Interest at Completion | <u>2,341.60</u>        | <u>2,341.60</u>                 |  |
| <br><b>Total Expenditures</b>                  | <u>71,558.15</u>       | <u>78,213.94</u>                |  |
| <br><b>Receipts Over (Under) Expenditures</b>  | (14.55)                | -                               |  |
| <br><b>Unencumbered Cash, Beginning</b>        | <u>14.55</u>           | <u>-</u>                        |  |
| <br><b>Unencumbered Cash, Ending</b>           | <u>\$ -</u>            | <u>\$ -</u>                     |  |

See the independent auditors' report on required supplementary information.

**Vista Acres Paving Fund**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>2013<br/>Actual</u> | <u>Total Project<br/>Actual</u> |  |
|---|------------------------|---------------------------------|--|
| <b>Cash Receipts</b>                      |                        |                                 |  |
| General Obligation Bonds                  | \$ 35,713.79           | \$ 35,713.79                    |  |
| Temporary Note Proceeds                   | -                      | 45,575.41                       |  |
| Payments in Lieu of Specials              | 11,914.25              | 11,914.25                       |  |
| <b>Total Cash Receipts</b>                | <u>47,628.04</u>       | <u>93,203.45</u>                |  |
| <br>                                      |                        |                                 |  |
| <b>Expenditures and Transfers</b>         |                        |                                 |  |
| <b>Subject to Budget</b>                  |                        |                                 |  |
| Bond and Note Issuance                    | 3,120.12               | 4,317.69                        |  |
| Temporary Note Principal                  | 45,575.41              | 45,575.41                       |  |
| Temporary Note Interest                   | 79.44                  | 79.44                           |  |
| Design and Administrative                 | -                      | 1,312.20                        |  |
| Improvements                              | -                      | 41,918.71                       |  |
| <b>Total Expenditures</b>                 | <u>48,774.97</u>       | <u>93,203.45</u>                |  |
| <br>                                      |                        |                                 |  |
| <b>Receipts Over (Under) Expenditures</b> | (1,146.93)             | -                               |  |
| <br>                                      |                        |                                 |  |
| <b>Unencumbered Cash, Beginning</b>       | <u>1,146.93</u>        | <u>-</u>                        |  |
| <br>                                      |                        |                                 |  |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>            | <u>\$ -</u>                     |  |

See the independent auditors' report on required supplementary information.

**Stony Brook Paving Fund  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2013**

|   | 2013<br>Actual              | Total Project<br>Actual     |
|---|-----------------------------|-----------------------------|
|   | <u>                    </u> | <u>                    </u> |
| <b>Cash Receipts</b>                      |                             |                             |
| General Obligation Bonds                  | \$ 35,367.80                | \$ 35,367.80                |
| Temporary Note Proceeds                   | -                           | 58,747.40                   |
| Payments in Lieu of Specials              | 25,431.91                   | 25,431.91                   |
| <b>Total Cash Receipts</b>                | <u>60,799.71</u>            | <u>119,547.11</u>           |
| <br>                                      |                             |                             |
| <b>Expenditures and Transfers</b>         |                             |                             |
| <b>Subject to Budget</b>                  |                             |                             |
| Bond and Note Issuance                    | 2,942.26                    | 4,286.81                    |
| Temporary Note Principal                  | 58,747.40                   | 58,747.40                   |
| Temporary Note Interest                   | 102.40                      | 102.40                      |
| Design and Administrative                 | -                           | 1,541.31                    |
| Improvements                              | -                           | 54,869.19                   |
|   | <u>61,792.06</u>            | <u>119,547.11</u>           |
| <br>                                      |                             |                             |
| <b>Total Expenditures</b>                 | <u>61,792.06</u>            | <u>119,547.11</u>           |
| <br>                                      |                             |                             |
| <b>Receipts Over (Under) Expenditures</b> | (992.35)                    | -                           |
| <br>                                      |                             |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>992.35</u>               | <u>-</u>                    |
| <br>                                      |                             |                             |
| <b>Unencumbered Cash, Ending</b>          | <u><u>\$ -</u></u>          | <u><u>\$ -</u></u>          |

See the independent auditors' report on required supplementary information.

**Terra Heights Paving Fund**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | 2013<br>Actual   | Total Project<br>Actual |
|---|------------------|-------------------------|
| <b>Cash Receipts</b>                      |                  |                         |
| General Obligation Bonds                  | \$ 71,284.68     | \$ 71,284.68            |
| Temporary Note Proceeds                   | -                | 81,433.83               |
| Payments in Lieu of Specials              | 13,780.40        | 13,780.40               |
| <b>Total Cash Receipts</b>                | <u>85,065.08</u> | <u>166,498.91</u>       |
| <b>Expenditures and Transfers</b>         |                  |                         |
| <b>Subject to Budget</b>                  |                  |                         |
| Bond and Note Issuance                    | 5,240.13         | 7,339.35                |
| Temporary Note Principal                  | 81,433.83        | 81,433.83               |
| Temporary Note Interest                   | 141.94           | 141.94                  |
| Design and Administrative                 | -                | 1,295.00                |
| Improvements                              | -                | 76,288.79               |
| <b>Total Expenditures</b>                 | <u>86,815.90</u> | <u>166,498.91</u>       |
| <b>Receipts Over (Under) Expenditures</b> | (1,750.82)       | -                       |
| <b>Unencumbered Cash, Beginning</b>       | <u>1,750.82</u>  | <u>-</u>                |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>      | <u>\$ -</u>             |

See the independent auditors' report on required supplementary information.

**Lakeview and Cliffside Paving Fund  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2013**

|   | 2013<br>Actual | Total Project<br>Actual |
|---|----------------|-------------------------|
| <b>Cash Receipts</b>                          |                |                         |
| General Obligation Bonds                      | \$ 71,757.11   | \$ 71,757.11            |
| Temporary Note Proceeds                       | -              | 92,573.02               |
| Payments in Lieu of Specials                  | 25,437.18      | 25,437.18               |
| <b>Total Cash Receipts</b>                    | 97,194.29      | 189,767.31              |
| <br><b>Expenditures and Transfers</b>         |                |                         |
| <b>Subject to Budget</b>                      |                |                         |
| Bond and Note Issuance                        | 5,802.92       | 8,105.88                |
| Temporary Note Principal                      | 92,573.02      | 92,573.02               |
| Temporary Note Interest                       | 161.36         | 161.36                  |
| Design and Administrative<br>Improvements     | 215.16         | 2,686.84                |
|   | -              | 86,240.21               |
| <br><b>Total Expenditures</b>                 | 98,752.46      | 189,767.31              |
| <br><b>Receipts Over (Under) Expenditures</b> | (1,558.17)     | -                       |
| <br><b>Unencumbered Cash, Beginning</b>       | 1,558.17       | -                       |
| <br><b>Unencumbered Cash, Ending</b>          | \$ -           | \$ -                    |

See the independent auditors' report on required supplementary information.

**University Park Sewer Fund  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2013**

|   | <u>2013<br/>Actual</u>       | <u>Total Project<br/>Actual</u> |
|---|------------------------------|---------------------------------|
| <b>Cash Receipts</b>  |                              |                                 |
| Temporary Note Proceeds                                     | \$ 90,000.00                 | \$ 90,000.00                    |
| <b>Total Cash Receipts</b>                                  | <u>90,000.00</u>             | <u>90,000.00</u>                |
| <br><b>Expenditures and Transfers<br/>Subject to Budget</b> |                              |                                 |
| Design and Administrative<br>Improvements                   | 1,020.84<br><u>62,919.67</u> | 1,020.84<br><u>62,919.67</u>    |
| <br><b>Total Expenditures</b>                               | <br><u>63,940.51</u>         | <br><u>63,940.51</u>            |
| <br><b>Receipts Over (Under) Expenditures</b>               | <br>26,059.49                | <br>26,059.49                   |
| <br><b>Unencumbered Cash, Beginning</b>                     | <br><u>-</u>                 | <br><u>-</u>                    |
| <br><b>Unencumbered Cash, Ending</b>                        | <br><u>\$ 26,059.49</u>      | <br><u>\$ 26,059.49</u>         |

See the independent auditors' report on required supplementary information.

**Resourceful Ks Energy Capital Project Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | Actual        | Budget        | Variance<br>Over<br>(Under) |
|---|---------------|---------------|-----------------------------|
| <b>Cash Receipts</b>  |               |               |                             |
| Taxes and Shared Revenue:                                       |               |               |                             |
| Federal Energy Grant  | \$ 512,062.42 | \$ 512,062.00 | \$ 0.42                     |
| <b>Total Cash Receipts</b>                                      | 512,062.42    | \$ 512,062.00 | \$ 0.42                     |
| <b>Expenditures and Transfers</b>                               |               |               |                             |
| <b>Subject to Budget</b>  |               |               |                             |
| Contractual Services  | 437,312.58    | \$ 437,313.00 | \$ (0.42)                   |
| Capital Outlay  | -             | 72,533.00     | (72,533.00)                 |
| Commodities   | 72,533.67     | 2,216.00      | 70,317.67                   |
| <b>Total Expenditures and<br/>  Transfers Subject to Budget</b> | 509,846.25    | \$ 512,062.00 | \$ (2,215.75)               |
| <b>Receipts Over (Under) Expenditures</b>                       | 2,216.17      |               |                             |
| <b>Unencumbered Cash, Beginning</b>                             | (2,216.17)    |               |                             |
| <b>Unencumbered Cash, Ending</b>                                | \$ -          |               |                             |

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-30

**Emergency 911 Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | Actual        | Budget        | Variance<br>Over<br>(Under) |
|---|---------------|---------------|-----------------------------|
| <b>Cash Receipts</b>  |               |               |                             |
| Taxes and Shared Revenue:   |               |               |                             |
| Charges for Services  | \$ 306,590.48 | \$ 215,000.00 | \$ 91,590.48                |
| Interest  | 423.56        | -             | 423.56                      |
| <b>Total Cash Receipts</b>  | 307,014.04    | \$ 215,000.00 | \$ 92,014.04                |
| <br><b>Expenditures and Transfers</b>                               |               |               |                             |
| <b>Subject to Budget</b>  |               |               |                             |
| Contractual Services  | 263,970.25    | \$ 130,600.00 | \$ 133,370.25               |
| Capital Outlay  | 11,004.33     | 329,225.00    | (318,220.67)                |
| <b>Total Expenditures and<br/>      Transfers Subject to Budget</b> | 274,974.58    | \$ 459,825.00 | \$ (184,850.42)             |
| <br><b>Receipts Over (Under) Expenditures</b>                       | 32,039.46     |               |                             |
| <br><b>Unencumbered Cash, Beginning</b>                             | 580,893.79    |               |                             |
| <br><b>Unencumbered Cash, Ending</b>                                | \$ 612,933.25 |               |                             |

See the independent auditors' report on required supplementary information.

**Solid Waste Disposal Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>Actual</u>        | <u>Budget</u>          | Variance<br>Over<br>(Under) |
|---|----------------------|------------------------|-----------------------------|
| <b>Cash Receipts</b>  |                      |                        |                             |
| Taxes and Shared Revenue:                                     |                      |                        |                             |
| Charges for Services  | \$ 2,202,149.20      | \$ 2,270,000.00        | \$ (67,850.80)              |
| Transfer In   | 5,264.15             | 15,000.00              | (9,735.85)                  |
| <b>Total Cash Receipts</b>                                    | <u>2,207,413.35</u>  | <u>\$ 2,285,000.00</u> | <u>\$ (77,586.65)</u>       |
| <b>Expenditures and Transfers</b>                             |                      |                        |                             |
| <b>Subject to Budget</b>                                      |                      |                        |                             |
| Personal Services   | 141,272.05           | \$ 133,641.00          | \$ 7,631.05                 |
| Employee Benefits   | 67,291.55            | 56,797.00              | 10,494.55                   |
| Contractual Services  | 1,856,871.40         | 2,169,562.00           | (312,690.60)                |
| Commodities   | 28,223.16            | 42,800.00              | (14,576.84)                 |
| Capital Outlay  | 228.00               | 2,200.00               | (1,972.00)                  |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | <u>2,093,886.16</u>  | <u>\$ 2,405,000.00</u> | <u>\$ (311,113.84)</u>      |
| <b>Receipts Over (Under) Expenditures</b>                     | 113,527.19           |                        |                             |
| <b>Unencumbered Cash, Beginning</b>                           | <u>196,888.17</u>    |                        |                             |
| <b>Unencumbered Cash, Ending</b>                              | <u>\$ 310,415.36</u> |                        |                             |

See the independent auditors' report on required supplementary information.

**University Park Improvement District Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | Actual      | Budget       | Variance<br>Over<br>(Under) |
|---|-------------|--------------|-----------------------------|
| <b>Cash Receipts</b>  |             |              |                             |
| Taxes and Shared Revenue:                                       |             |              |                             |
| Ad Valorem Property Tax   | \$ 7,787.08 | \$ 7,333.00  | \$ 454.08                   |
| Delinquent  | 34.07       | -            | 34.07                       |
| Charges for Service   | 10,615.00   | 8,500.00     | 2,115.00                    |
| <b>Total Cash Receipts</b>                                      | 18,436.15   | \$ 15,833.00 | \$ 2,603.15                 |
| <br><b>Expenditures and Transfers</b>                           |             |              |                             |
| <b>Subject to Budget</b>  |             |              |                             |
| Operating Expenses  | 15,141.65   | \$ 15,834.00 | \$ (692.35)                 |
| <b>Total Expenditures and<br/>  Transfers Subject to Budget</b> | 15,141.65   | \$ 15,834.00 | \$ (692.35)                 |
| <br><b>Receipts Over (Under) Expenditures</b>                   | 3,294.50    |              |                             |
| <br><b>Unencumbered Cash, Beginning</b>                         | 171.02      |              |                             |
| <br><b>Unencumbered Cash, Ending</b>                            | \$ 3,465.52 |              |                             |

See the independent auditors' report on required supplementary information.

**University Park Water and Sewer Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>Actual</u>      | <u>Budget</u>        | Variance<br>Over<br>(Under) |
|---|--------------------|----------------------|-----------------------------|
| <b>Cash Receipts</b>                      |                    |                      |                             |
| Taxes and Shared Revenue:                 |                    |                      |                             |
| Ad Valorem Property Tax                   | \$ 9,369.08        | \$ 9,558.00          | \$ (188.92)                 |
| Special Assessments                       | 2,208.77           | 5,670.00             | -3,461.23                   |
| Delinquent                                | 25.83              | -                    | 25.83                       |
| Deposits                                  | 675.00             | 600.00               | 75.00                       |
| Charges for Service                       | <u>80,830.19</u>   | <u>75,000.00</u>     | <u>5,830.19</u>             |
| <b>Total Cash Receipts</b>                | <u>93,108.87</u>   | <u>\$ 90,828.00</u>  | <u>\$ 2,280.87</u>          |
| <b>Expenditures and Transfers</b>         |                    |                      |                             |
| <b>Subject to Budget</b>                  |                    |                      |                             |
| Contractual Services                      | 56,392.21          | \$ 44,343.00         | \$ 12,049.21                |
| Commodities                               | 21,274.43          | 20,500.00            | 774.43                      |
| Capital Outlay                            | 1,915.00           | -                    | 1,915.00                    |
| Transfer Out                              | <u>20,447.56</u>   | <u>36,743.00</u>     | <u>(16,295.44)</u>          |
| <b>Total Expenditures and</b>             |                    |                      |                             |
| <b>Transfers Subject to Budget</b>        | <u>100,029.20</u>  | <u>\$ 101,586.00</u> | <u>\$ (1,556.80)</u>        |
| <b>Receipts Over (Under) Expenditures</b> | (6,920.33)         |                      |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>14,689.44</u>   |                      |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 7,769.11</u> |                      |                             |

See the independent auditors' report on required supplementary information.

**University Park Water and Sewer Reserve Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | Actual       | Budget       | Variance<br>Over<br>(Under) |
|---|--------------|--------------|-----------------------------|
| <b>Cash Receipts</b>  |              |              |                             |
| Miscellaneous Collections   | \$ 11,261.68 | \$ -         | \$ 11,261.68                |
| Transfer In   | 18,000.00    | 31,073.00    | (13,073.00)                 |
| <b>Total Cash Receipts</b>  | 29,261.68    | \$ 31,073.00 | \$ (1,811.32)               |
| <b>Expenditures and Transfers</b>                                 |              |              |                             |
| <b>Subject to Budget</b>  |              |              |                             |
| Contractual Services  | 19,093.49    | \$ 5,000.00  | \$ 14,093.49                |
| Commodities   | -            | 5,000.00     | (5,000.00)                  |
| Capital Outlay  | 8,764.98     | 28,977.00    | (20,212.02)                 |
| <b>Total Expenditures and<br/>    Transfers Subject to Budget</b> | 27,858.47    | \$ 38,977.00 | \$ (11,118.53)              |
| <b>Receipts Over (Under) Expenditures</b>                         | 1,403.21     |              |                             |
| <b>Unencumbered Cash, Beginning</b>                               | 499.84       |              |                             |
| <b>Unencumbered Cash, Ending</b>                                  | \$ 1,903.05  |              |                             |

See the independent auditors' report on required supplementary information.

**Hunter's Island Water District Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | Actual       | Budget       | Variance<br>Over<br>(Under) |
|---|--------------|--------------|-----------------------------|
| <b>Cash Receipts</b>  |              |              |                             |
| Charges for Services  | \$ 27,448.86 | \$ 27,500.00 | \$ 51.14                    |
| Deposits  | 225.00       | 150.00       | 75.00                       |
| <b>Total Cash Receipts</b>                                    | 27,673.86    | \$ 27,650.00 | \$ 126.14                   |
| <b>Expenditures and Transfers<br/>Subject to Budget</b>       |              |              |                             |
| Contractual Services  | 12,934.09    | \$ 14,672.00 | \$ (1,737.91)               |
| Commodities   | 14,178.97    | 12,441.00    | 1,737.97                    |
| Transfer Out  | -            | 6,081.00     | (6,081.00)                  |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | 27,113.06    | \$ 33,194.00 | \$ (6,080.94)               |
| <b>Receipts Over (Under) Expenditures</b>                     | 560.80       |              |                             |
| <b>Unencumbered Cash, Beginning</b>                           | 6,634.15     |              |                             |
| <b>Unencumbered Cash, Ending</b>                              | \$ 7,194.95  |              |                             |

See the independent auditors' report on required supplementary information.

**Hunter's Island Water Reserve Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | Actual       | Budget       | Variance<br>Over<br>(Under) |
|---|--------------|--------------|-----------------------------|
| <b>Cash Receipts</b>  |              |              |                             |
| Miscellaneous Collections   | \$ 1,048.00  | \$ -         | \$ 1,048.00                 |
| Transfer In   | -            | 6,081.00     | (6,081.00)                  |
| <b>Total Cash Receipts</b>  | 1,048.00     | \$ 6,081.00  | \$ (5,033.00)               |
| <b>Expenditures and Transfers</b>                                 |              |              |                             |
| <b>Subject to Budget</b>  |              |              |                             |
| Contractual Services  | -            | \$ 5,000.00  | \$ (5,000.00)               |
| Capital Outlay  | -            | 7,933.00     | (7,933.00)                  |
| <b>Total Expenditures and<br/>    Transfers Subject to Budget</b> | -            | \$ 12,933.00 | \$ (12,933.00)              |
| <b>Receipts Over (Under) Expenditures</b>                         | 1,048.00     |              |                             |
| <b>Unencumbered Cash, Beginning</b>                               | 14,340.89    |              |                             |
| <b>Unencumbered Cash, Ending</b>                                  | \$ 15,388.89 |              |                             |

See the independent auditors' report on required supplementary information.

**Moehlman Bottoms Water District Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>Actual</u>      | <u>Budget</u>       | <u>Variance<br/>Over<br/>(Under)</u> |
|---|--------------------|---------------------|--------------------------------------|
| <b>Cash Receipts</b>  |                    |                     |                                      |
| Charges for Services  | \$ 13,661.84       | \$ 17,477.00        | \$ (3,815.16)                        |
| Deposits  | 75.00              | -                   | 75.00                                |
| <b>Total Cash Receipts</b>                                    | <u>13,736.84</u>   | <u>\$ 17,477.00</u> | <u>\$ (3,740.16)</u>                 |
| <b>Expenditures and Transfers</b>                             |                    |                     |                                      |
| <b>Subject to Budget</b>                                      |                    |                     |                                      |
| Contractual Services  | 7,964.35           | \$ 10,056.00        | \$ (2,091.65)                        |
| Commodities   | 5,686.90           | 9,489.00            | (3,802.10)                           |
| Transfers Out   | -                  | 3,380.00            | (3,380.00)                           |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | <u>13,651.25</u>   | <u>\$ 22,925.00</u> | <u>\$ (9,273.75)</u>                 |
| <b>Receipts Over (Under) Expenditures</b>                     | 85.59              |                     |                                      |
| <b>Unencumbered Cash, Beginning</b>                           | <u>7,509.62</u>    |                     |                                      |
| <b>Unencumbered Cash, Ending</b>                              | <u>\$ 7,595.21</u> |                     |                                      |

See the independent auditors' report on required supplementary information.

**Moehlman Bottoms Reserve Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | Actual      | Budget      | Variance<br>Over<br>(Under) |
|---|-------------|-------------|-----------------------------|
| <b>Cash Receipts</b>  |             |             |                             |
| Miscellaneous Collections                                     | \$ 642.00   | \$ -        | \$ 642.00                   |
| Transfer In   | -           | 3,380.00    | (3,380.00)                  |
| <b>Total Cash Receipts</b>                                    | 642.00      | \$ 3,380.00 | \$ (2,738.00)               |
| <b>Expenditures and Transfers</b>                             |             |             |                             |
| <b>Subject to Budget</b>                                      |             |             |                             |
| Contractual Services  | -           | \$ 3,000.00 | \$ (3,000.00)               |
| Commodities   | -           | 1,000.00    | (1,000.00)                  |
| Capital Outlay  | -           | 539.00      | (539.00)                    |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | -           | \$ 4,539.00 | \$ (4,539.00)               |
| <b>Receipts Over (Under) Expenditures</b>                     | 642.00      |             |                             |
| <b>Unencumbered Cash, Beginning</b>                           | 5,774.00    |             |                             |
| <b>Unencumbered Cash, Ending</b>                              | \$ 6,416.00 |             |                             |

See the independent auditors' report on required supplementary information.

**Terra Heights Sewer Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | Actual              | Budget              | Variance<br>Over<br>(Under) |
|---|---------------------|---------------------|-----------------------------|
| <b>Cash Receipts</b>  |                     |                     |                             |
| Taxes and Shared Revenue:                                       |                     |                     |                             |
| Ad Valorem Property Tax   | \$ 4,868.35         | \$ 4,867.00         | \$ 1.35                     |
| Delinquent  | 174.52              | -                   | 174.52                      |
| Deposits  | 75.00               | 150.00              | (75.00)                     |
| Special Assessments   | 1,575.08            | -                   | 1,575.08                    |
| Charges for Services  | 20,225.87           | 19,000.00           | 1,225.87                    |
| <b>Total Cash Receipts</b>                                      | <b>26,918.82</b>    | <b>\$ 24,017.00</b> | <b>\$ 2,901.82</b>          |
| <b>Expenditures and Transfers</b>                               |                     |                     |                             |
| <b>Subject to Budget</b>  |                     |                     |                             |
| Contractual Services  | 11,899.65           | \$ 15,089.00        | \$ (3,189.35)               |
| Commodities   | 747.44              | 1,170.00            | (422.56)                    |
| Transfer Out  | -                   | 11,553.00           | (11,553.00)                 |
| <b>Total Expenditures and<br/>  Transfers Subject to Budget</b> | <b>12,647.09</b>    | <b>\$ 27,812.00</b> | <b>\$ (15,164.91)</b>       |
| <b>Receipts Over (Under) Expenditures</b>                       | 14,271.73           |                     |                             |
| <b>Unencumbered Cash, Beginning</b>                             | 20,400.58           |                     |                             |
| <b>Unencumbered Cash, Ending</b>                                | <b>\$ 34,672.31</b> |                     |                             |

See the independent auditors' report on required supplementary information.

**Terra Heights Sewer Sinking Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>Actual</u>       | <u>Budget</u>       | Variance<br>Over<br>(Under) |
|---|---------------------|---------------------|-----------------------------|
| <b>Cash Receipts</b>                      |                     |                     |                             |
| Collections                               | \$ 12,975.00        | \$ 12,900.00        | \$ 75.00                    |
| Transfer In                               | -                   | 11,553.00           | (11,553.00)                 |
| <b>Total Cash Receipts</b>                | <u>12,975.00</u>    | <u>\$ 24,453.00</u> | <u>\$ (11,478.00)</u>       |
| <b>Expenditures and Transfers</b>         |                     |                     |                             |
| <b>Subject to Budget</b>                  |                     |                     |                             |
| Contractual Services                      | 6,796.10            | \$ 15,000.00        | \$ (8,203.90)               |
| Commodities                               | 220.70              | 15,789.00           | (15,568.30)                 |
| Capital Outlay                            | 6,670.80            | 25,000.00           | (18,329.20)                 |
| Transfer Out                              | <u>4,000.00</u>     | <u>3,314.00</u>     | <u>686.00</u>               |
| <b>Total Expenditures and</b>             |                     |                     |                             |
| <b>Transfers Subject to Budget</b>        | <u>17,687.60</u>    | <u>\$ 59,103.00</u> | <u>\$ (41,415.40)</u>       |
| <b>Receipts Over (Under) Expenditures</b> | (4,712.60)          |                     |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>46,184.35</u>    |                     |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 41,471.75</u> |                     |                             |

See the independent auditors' report on required supplementary information.

**Valleywood Combined Operations Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>Actual</u>       | <u>Budget</u>       | <u>Variance<br/>Over<br/>(Under)</u> |
|---|---------------------|---------------------|--------------------------------------|
| <b>Cash Receipts</b>  |                     |                     |                                      |
| Ad Valorem Property Tax                                       | \$ 21,798.72        | \$ 22,000.00        | \$ (201.28)                          |
| Delinquent  | 472.48              | -                   | 472.48                               |
| Charges for Services  | 150.00              | -                   | 150.00                               |
| Customer Deposits   | (75.00)             | -                   | (75.00)                              |
| <b>Total Cash Receipts</b>                                    | <u>22,346.20</u>    | <u>\$ 22,000.00</u> | <u>\$ 346.20</u>                     |
| <b>Expenditures and Transfers</b>                             |                     |                     |                                      |
| <b>Subject to Budget</b>                                      |                     |                     |                                      |
| Contractual Services  | 1,458.91            | \$ 6,878.00         | \$ (5,419.09)                        |
| Commodities   | -                   | 579.00              | (579.00)                             |
| Transfer Out  | -                   | 18,404.00           | (18,404.00)                          |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | <u>1,458.91</u>     | <u>\$ 25,861.00</u> | <u>\$ (24,402.09)</u>                |
| <b>Receipts Over (Under) Expenditures</b>                     | 20,887.29           |                     |                                      |
| <b>Unencumbered Cash, Beginning</b>                           | <u>27,323.39</u>    |                     |                                      |
| <b>Unencumbered Cash, Ending</b>                              | <u>\$ 48,210.68</u> |                     |                                      |

See the independent auditors' report on required supplementary information.

**Valleywood Combined Operations Reserve Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | <u>Actual</u>       | <u>Budget</u>       | Variance<br>Over<br>(Under) |
|---|---------------------|---------------------|-----------------------------|
| <b>Cash Receipts</b>  |                     |                     |                             |
| Transfer In   | \$ -                | \$ 18,404.00        | \$ (18,404.00)              |
| <b>Total Cash Receipts</b>  | <u>-</u>            | <u>\$ 18,404.00</u> | <u>\$ (18,404.00)</u>       |
| <b>Expenditures and Transfers</b>                                 |                     |                     |                             |
| <b>Subject to Budget</b>  |                     |                     |                             |
| Contractual Services  | -                   | \$ 20,000.00        | \$ (20,000.00)              |
| Commodities   | -                   | 8,571.00            | (8,571.00)                  |
| Capital Outlay  | <u>-</u>            | <u>8,540.00</u>     | <u>(8,540.00)</u>           |
| <b>Total Expenditures and<br/>    Transfers Subject to Budget</b> | <u>-</u>            | <u>\$ 37,111.00</u> | <u>\$ (37,111.00)</u>       |
| <b>Receipts Over (Under) Expenditures</b>                         | -                   |                     |                             |
| <b>Unencumbered Cash, Beginning</b>                               | <u>11,385.17</u>    |                     |                             |
| <b>Unencumbered Cash, Ending</b>                                  | <u>\$ 11,385.17</u> |                     |                             |

See the independent auditors' report on required supplementary information.

**Konza Water District Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | Actual       | Budget       | Variance<br>Over<br>(Under) |
|---|--------------|--------------|-----------------------------|
| <b>Cash Receipts</b>  |              |              |                             |
| Charges for Services  | \$ 78,505.11 | \$ 75,000.00 | \$ 3,505.11                 |
| Customer Deposits   | 814.19       | 600.00       | 214.19                      |
| <b>Total Cash Receipts</b>                                    | 79,319.30    | \$ 75,600.00 | \$ 3,719.30                 |
| <b>Expenditures and Transfers</b>                             |              |              |                             |
| <b>Subject to Budget</b>                                      |              |              |                             |
| Contractual Services  | 45,186.45    | \$ 57,515.00 | \$ (12,328.55)              |
| Commodities   | 21,840.97    | 1,065.00     | 20,775.97                   |
| Transfer Out  | -            | 23,000.00    | (23,000.00)                 |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | 67,027.42    | \$ 81,580.00 | \$ (14,552.58)              |
| <b>Receipts Over (Under) Expenditures</b>                     | 12,291.88    |              |                             |
| <b>Unencumbered Cash, Beginning</b>                           | 35,732.17    |              |                             |
| <b>Unencumbered Cash, Ending</b>                              | \$ 48,024.05 |              |                             |

See the independent auditors' report on required supplementary information.

**Konza Water Reserve Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | Actual        | Budget        | Variance<br>Over<br>(Under) |
|---|---------------|---------------|-----------------------------|
| <b>Cash Receipts</b>  |               |               |                             |
| Miscellaneous Collections                                     | \$ 2,500.00   | \$ -          | \$ 2,500.00                 |
| Transfer In   | -             | 23,000.00     | (23,000.00)                 |
| <b>Total Cash Receipts</b>                                    | 2,500.00      | \$ 23,000.00  | \$ (20,500.00)              |
| <b>Expenditures and Transfers</b>                             |               |               |                             |
| <b>Subject to Budget</b>                                      |               |               |                             |
| Contractual Services  | 25,120.00     | \$ 50,000.00  | \$ (24,880.00)              |
| Commodities   | 10,568.06     | 13,752.00     | (3,183.94)                  |
| Capital Outlay  | 6,740.00      | 50,000.00     | (43,260.00)                 |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | 42,428.06     | \$ 113,752.00 | \$ (71,323.94)              |
| <b>Receipts Over (Under) Expenditures</b>                     | (39,928.06)   |               |                             |
| <b>Unencumbered Cash, Beginning</b>                           | 156,302.66    |               |                             |
| <b>Unencumbered Cash, Ending</b>                              | \$ 116,374.60 |               |                             |

See the independent auditors' report on required supplementary information.

**Deep Creek Sewer Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | <u>Actual</u>      | <u>Budget</u>      | <u>Variance<br/>Over<br/>(Under)</u> |
|---|--------------------|--------------------|--------------------------------------|
| <b>Cash Receipts</b>  |                    |                    |                                      |
| Special Assessments   | \$ 5,536.63        | \$ 5,400.00        | \$ 136.63                            |
| Customer Deposits   | 150.00             | 150.00             | -                                    |
| <b>Total Cash Receipts</b>  | <u>5,686.63</u>    | <u>\$ 5,550.00</u> | <u>\$ 136.63</u>                     |
| <b>Expenditures and Transfers</b>                                 |                    |                    |                                      |
| <b>Subject to Budget</b>  |                    |                    |                                      |
| Contractual Services  | 4,539.00           | \$ 4,826.00        | \$ (287.00)                          |
| Commodities   | 67.95              | 609.00             | (541.05)                             |
| Transfer Out  | -                  | 4,184.00           | (4,184.00)                           |
| <b>Total Expenditures and<br/>    Transfers Subject to Budget</b> | <u>4,606.95</u>    | <u>\$ 9,619.00</u> | <u>\$ (5,012.05)</u>                 |
| <b>Receipts Over (Under) Expenditures</b>                         | 1,079.68           |                    |                                      |
| <b>Unencumbered Cash, Beginning</b>                               | <u>5,622.16</u>    |                    |                                      |
| <b>Unencumbered Cash, Ending</b>                                  | <u>\$ 6,701.84</u> |                    |                                      |

See the independent auditors' report on required supplementary information.

**Deep Creek Reserve Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | Actual       | Budget       | Variance<br>Over<br>(Under) |
|---|--------------|--------------|-----------------------------|
| <b>Cash Receipts</b>                      |              |              |                             |
| Miscellaneous Reimbursements              | \$ 1,985.90  | \$ -         | \$ 1,985.90                 |
| Transfer In                               | -            | 4,184.00     | (4,184.00)                  |
| <b>Total Cash Receipts</b>                | 1,985.90     | \$ 4,184.00  | \$ (2,198.10)               |
| <b>Expenditures and Transfers</b>         |              |              |                             |
| <b>Subject to Budget</b>                  |              |              |                             |
| Contractual Services                      | 2,560.00     | \$ 5,000.00  | \$ (2,440.00)               |
| Commodities                               | -            | 4,822.00     | (4,822.00)                  |
| Capital Outlay                            | -            | 5,000.00     | (5,000.00)                  |
| <b>Total Expenditures and</b>             |              |              |                             |
| <b>Transfers Subject to Budget</b>        | 2,560.00     | \$ 14,822.00 | \$ (12,262.00)              |
| <b>Receipts Over (Under) Expenditures</b> | (574.10)     |              |                             |
| <b>Unencumbered Cash, Beginning</b>       | 27,473.51    |              |                             |
| <b>Unencumbered Cash, Ending</b>          | \$ 26,899.41 |              |                             |

See the independent auditors' report on required supplementary information.

**Mertz / McGehee Drainage Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

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

See the independent auditors' report on required supplementary information.

**Carson Sewer Benefit District Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | Actual      | Budget      | Variance<br>Over<br>(Under) |
|---|-------------|-------------|-----------------------------|
| <b>Cash Receipts</b>  |             |             |                             |
| Ad Valorem Tax  | \$ 3,696.83 | \$ 3,799.00 | \$ (102.17)                 |
| Miscellaneous Collections                                     | 105.00      | 105.00      | -                           |
| <b>Total Cash Receipts</b>                                    | 3,801.83    | \$ 3,904.00 | \$ (102.17)                 |
| <b>Expenditures and Transfers</b>                             |             |             |                             |
| <b>Subject to Budget</b>                                      |             |             |                             |
| Contractual Services  | 1,994.03    | \$ 2,449.00 | \$ (454.97)                 |
| Transfer Out  | -           | 5,419.00    | (5,419.00)                  |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | 1,994.03    | \$ 7,868.00 | \$ (5,873.97)               |
| <b>Receipts Over (Under) Expenditures</b>                     | 1,807.80    |             |                             |
| <b>Unencumbered Cash, Beginning</b>                           | 5,638.96    |             |                             |
| <b>Unencumbered Cash, Ending</b>                              | \$ 7,446.76 |             |                             |

See the independent auditors' report on required supplementary information.

**Carson Sewer Reserve Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013**

|   | Actual       | Budget       | Variance<br>Over<br>(Under) |
|---|--------------|--------------|-----------------------------|
| <b>Cash Receipts</b>  |              |              |                             |
| Miscellaneous   | \$ 2,500.00  | \$ -         | \$ 2,500.00                 |
| Transfer In   | -            | 5,419.00     | -                           |
| <b>Total Cash Receipts</b>                                    | 2,500.00     | \$ 5,419.00  | \$ 2,500.00                 |
| <b>Expenditures and Transfers</b>                             |              |              |                             |
| <b>Subject to Budget</b>                                      |              |              |                             |
| Commodities   | -            | \$ 7,375.00  | \$ (7,375.00)               |
| Contractual Services  | -            | 7,700.00     | (7,700.00)                  |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | -            | \$ 15,075.00 | \$ (15,075.00)              |
| <b>Receipts Over (Under) Expenditures</b>                     | 2,500.00     |              |                             |
| <b>Unencumbered Cash, Beginning</b>                           | 18,000.00    |              |                             |
| <b>Unencumbered Cash, Ending</b>                              | \$ 20,500.00 |              |                             |

See the independent auditors' report on required supplementary information.

**Lakeside Heights Sewer Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

|   | Actual    | Budget | Variance<br>Over<br>(Under) |
|---|-----------|--------|-----------------------------|
| <b>Cash Receipts</b>                      |           |        |                             |
| Miscellaneous Collection                  | \$ 282.61 | \$ -   | \$ 282.61                   |
| Customer Deposits                         | 225.00    | -      | 225.00                      |
| <b>Total Cash Receipts</b>                | 507.61    | \$ -   | \$ 507.61                   |
| <b>Expenditures and Transfers</b>         |           |        |                             |
| <b>Subject to Budget</b>                  |           |        |                             |
| Contractual Services                      | 179.27    | \$ -   | \$ 179.27                   |
| <b>Total Expenditures and</b>             |           |        |                             |
| <b>Transfers Subject to Budget</b>        | 179.27    | \$ -   | \$ 179.27                   |
| <b>Receipts Over (Under) Expenditures</b> | 328.34    |        |                             |
| <b>Unencumbered Cash, Beginning</b>       | -         |        |                             |
| <b>Unencumbered Cash, Ending</b>          | \$ 328.34 |        |                             |

See the independent auditors' report on required supplementary information.

**Lakeside Heights Sewer Reserve Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013**

|   | Actual    | Budget | Variance<br>Over<br>(Under) |
|---|-----------|--------|-----------------------------|
| <b>Cash Receipts</b>  |           |        |                             |
| Miscellaneous   | \$ 330.00 | \$ -   | \$ 330.00                   |
| Transfer In   | -         | -      | -                           |
| <b>Total Cash Receipts</b>                                    | 330.00    | \$ -   | \$ 330.00                   |
| <b>Expenditures and Transfers</b>                             |           |        |                             |
| <b>Subject to Budget</b>                                      |           |        |                             |
| Commodities   | -         | \$ -   | \$ -                        |
| <b>Total Expenditures and<br/>Transfers Subject to Budget</b> | -         | \$ -   | \$ -                        |
| <b>Receipts Over (Under) Expenditures</b>                     | 330.00    |        |                             |
| <b>Unencumbered Cash, Beginning</b>                           | -         |        |                             |
| <b>Unencumbered Cash, Ending</b>                              | \$ 330.00 |        |                             |

See the independent auditors' report on required supplementary information.

**Riley County, Kansas**  
**Agency Funds**  
**Summary of Receipts and Disbursements**  
**Regulatory Basis**  
**For the Year Ended December 31, 2013**

**Schedule 3**

| <b>Fund</b>                      | Beginning<br>Cash Balance | Cash<br>Receipts        | Cash<br>Disbursements   | Ending<br>Cash Balance  |
|----------------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| <b>Distributable Funds:</b>      |                           |                         |                         |                         |
| Ad Valorem Property Tax          | \$36,364,295.60           | \$ 69,575,220.49        | \$ 66,348,732.01        | \$ 39,590,784.08        |
| Special Assessments              | 3,424,524.81              | 6,413,270.36            | 6,402,344.02            | 3,435,451.15            |
| Motor Vehicle Tax                | 1,002,016.46              | 5,363,695.49            | 5,281,213.11            | 1,084,498.84            |
| Real Estate Redemption           | 392,092.52                | 1,188,304.80            | 1,402,446.85            | 177,950.47              |
| Advance Tax                      | -                         | 20,409.71               | 20,409.71               | -                       |
| Tax Sale                         | 5,890.38                  | 2,716.44                | 2,710.08                | 5,896.74                |
| Special Delinquent Personal      | 9,744.73                  | 131,682.99              | 137,912.60              | 3,515.12                |
| City - County Highway Tax        | -                         | 1,229,358.82            | 1,229,358.82            | -                       |
| Vehicle Rental Excise Tax        | 57,794.47                 | 108,452.47              | 115,445.36              | 50,801.58               |
| Recreational Vehicle Tax         | 6,310.03                  | 50,160.18               | 47,996.92               | 8,473.29                |
| 16/20 Trucks                     | 43,459.84                 | 61,310.46               | 63,298.29               | 41,472.01               |
| <b>Total Distributable Funds</b> | <u>41,306,128.84</u>      | <u>84,144,582.21</u>    | <u>81,051,867.77</u>    | <u>44,398,843.28</u>    |
| <b>State Funds:</b>              |                           |                         |                         |                         |
| State General                    | -                         | 3.22                    | 3.72                    | (0.50)                  |
| Educational Building             | -                         | 592,262.35              | 592,262.35              | -                       |
| Institutional Building           | -                         | 296,131.28              | 296,131.28              | -                       |
| Motor Vehicle Tags               | -                         | 2,282,666.95            | 2,282,666.95            | -                       |
| Game Licenses                    | 189.00                    | 8,808.50                | 8,696.00                | 301.50                  |
| <b>Total State Funds</b>         | <u>189.00</u>             | <u>3,179,872.30</u>     | <u>3,179,760.30</u>     | <u>301.00</u>           |
| <b>Subdivision Funds:</b>        |                           |                         |                         |                         |
| School Districts                 | -                         | 28,050,951.35           | 28,050,888.01           | 63.34                   |
| Townships                        | -                         | 802,351.10              | 802,351.10              | -                       |
| Cities                           | -                         | 21,969,817.15           | 21,969,817.15           | -                       |
| Cemeteries                       | 2,728.99                  | 60,498.64               | 61,077.03               | 2,150.60                |
| NCK Library System               | -                         | 156,278.81              | 156,278.81              | -                       |
| Mill Creek Watershed             | -                         | 214.59                  | 214.59                  | -                       |
| <b>Total Subdivision Funds</b>   | <u>2,728.99</u>           | <u>51,040,111.64</u>    | <u>51,040,626.69</u>    | <u>2,213.94</u>         |
| <b>Other Funds:</b>              |                           |                         |                         |                         |
| Riley County Police Department   | 1,851,007.01              | 17,978,581.53           | 17,432,339.48           | 2,397,249.06            |
| Law Enforcement Trust            | 14,318.81                 | -                       | -                       | 14,318.81               |
| Long & Short Accounts            | 19,938.43                 | 2,140.61                | 593.22                  | 21,485.82               |
| Tax Holding                      | 38,809.26                 | 412,181.14              | 398,085.05              | 52,905.35               |
| Drivers License                  | 1,276.00                  | 119,373.00              | 118,834.00              | 1,815.00                |
| Sales and Compensating Tax       | 130,386.83                | 1,800,720.61            | 1,843,038.64            | 88,068.80               |
| <b>Total Other Funds</b>         | <u>2,055,736.34</u>       | <u>20,312,996.89</u>    | <u>19,792,890.39</u>    | <u>2,575,842.84</u>     |
| <b>Total</b>                     | <u>\$43,364,783.17</u>    | <u>\$158,677,563.04</u> | <u>\$155,065,145.15</u> | <u>\$ 46,977,201.06</u> |

See the independent auditors' report on required supplementary information.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

September 3, 2014

To the Board of Commissioners  
Riley County, Kansas

We have audited, in accordance with the 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, the financial statement, Summary Statement of Receipts, Expenditures, and Unencumbered Cash of Riley County, Kansas, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Riley County, Kansas's basic financial statement, and have issued our report thereon dated September 3, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Riley County, Kansas's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Riley County, Kansas's internal control. Accordingly, we do not express an opinion on the effectiveness of Riley County, Kansas's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Riley County, Kansas's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Riley County, Kansas's financial statement was free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance 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 or other matters that are required to be reported under Government Auditing Standards.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Riley County, Kansas's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Riley County, Kansas's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*James Gordon & Associates*

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James Gordon & Associates CPA., P.A.



Appendix B

Schedule of Receipts and Expenditures of Federal Awards  
For the Year Ended December 31, 2013

| Federal Grantor/Pass-Through Grantor/<br>Program Title                  | Federal<br>CFDA<br>Number | Pass-Through<br>Grantor's<br>Number | Program or<br>Award Amount | Balance<br>Dec. 31,<br>2012 | Revenues    | Expenditures | Balance<br>Dec. 31,<br>2013 |
|---|---------------------------|-------------------------------------|----------------------------|-----------------------------|-------------|--------------|-----------------------------|
| <b>Department of Agriculture</b>  |                           |                                     |                            |                             |             |              |                             |
| Passed Through Kansas Department of Health and Environment              |                           |                                     |                            |                             |             |              |                             |
| Special Supplements Nutrition Program for Women, Infants and Children   | 10.557                    | IW500343                            | -                          | \$ (1,181.00)               | \$ 2,335.00 | \$ 4,036.00  | \$ (2,882.00)               |
| Special Supplements Nutrition Program for Women, Infants and Children   | 10.557                    | W100343                             | -                          | (167,588.00)                | 677,675.00  | 625,844.00   | (115,757.00)                |
| Total Special Supplements Nutrition Program for WIC                     |                           |                                     |                            | (168,769.00)                | 680,010.00  | 629,880.00   | (118,639.00)                |
| Passed Through Kansas State University, Kansas Forest Service           |                           |                                     |                            |                             |             |              |                             |
| Cooperative Forestry Assistance   | 10.664                    | 10-DG-11020000                      | -                          | -                           | 3,100.00    | 3,100.00     | -                           |
| <b>Total Department of Agriculture</b>                                  |                           |                                     |                            | (168,769.00)                | 683,110.00  | 632,980.00   | (118,639.00)                |
| <b>Department of Defense</b>  |                           |                                     |                            |                             |             |              |                             |
| Passed Through Kansas Department of Administration                      |                           |                                     |                            |                             |             |              |                             |
| Emergency Operations Flood Response and Post Flood Response             | 12.103                    | FFC10-14                            | -                          | -                           | 2,699.00    | 2,699.00     | -                           |
| <b>Department of Interior</b>   |                           |                                     |                            |                             |             |              |                             |
| Payments In Lieu of Taxes   | 15.226                    | - - -                               | -                          | -                           | 32,860.00   | 32,860.00    | -                           |
| <b>Department of Transportation</b>                                     |                           |                                     |                            |                             |             |              |                             |
| Passed Through Kansas Department of Transportation                      |                           |                                     |                            |                             |             |              |                             |
| Highway Planning and Construction                                       | 20.205                    | 81 C-0314-01                        | 29,549.00                  | -                           | -           | 11,000.00    | (11,000.00)                 |
| Passed Through Kansas Department of Emergency Management                |                           |                                     |                            |                             |             |              |                             |
| Hazardous Materials Public Sector Training and Planning Grants          | 20.703                    | HMP0194100100                       | 18,750.00                  | -                           | -           | 15,000.00    | (15,000.00)                 |
| <b>Total Department of Transportation</b>                               |                           |                                     |                            | -                           | -           | 26,000.00    | (26,000.00)                 |
| <b>Department of Justice</b>  |                           |                                     |                            |                             |             |              |                             |
| Passed Through Executive Office of the State of Kansas                  |                           |                                     |                            |                             |             |              |                             |
| STOP Violence Against Women Formula Grant                               | 16.588                    |                                     | -                          | (875.00)                    | 10,500.00   | 10,500.00    | (875.00)                    |
| <b>Department of Energy</b>   |                           |                                     |                            |                             |             |              |                             |
| Energy Efficiency and Conservation Block Grant Program (EECBG)          | 81.128                    | DE-EE0003812                        | \$3,000,000.00             | (85,926.00)                 | 512,062.00  | 426,136.00   | -                           |
| <b>Department of Homeland Security</b>                                  |                           |                                     |                            |                             |             |              |                             |
| Passed Through Kansas State Fire Fighters Association                   |                           |                                     |                            |                             |             |              |                             |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.083                    | EMW 2008 FF00520                    | 6,706.00                   | -                           | 6,706.00    | 6,706.00     | -                           |
| Passed Through Kansas Department of Emergency Management                |                           |                                     |                            |                             |             |              |                             |
| Emergency Management Performance Grant                                  | 97.042                    | 1675                                | -                          | (27,321.00)                 | 27,321.00   | 23,070.00    | (23,070.00)                 |
| <b>Total Department of Homeland Security</b>                            |                           |                                     |                            | (27,321.00)                 | 34,027.00   | 29,776.00    | (23,070.00)                 |

The notes are an integral part of this schedule.

Appendix B

Schedule of Receipts and Expenditures of Federal Awards  
For the Year Ended December 31, 2013

Department of Health and Human Services

|  |        |                 |   |                              |                              |                              |                              |
|--|--------|-----------------|---|------------------------------|------------------------------|------------------------------|------------------------------|
| Passed Through Kansas Department of Health and Environment   |        |                 |   |                              |                              |                              |                              |
| Immunization Cooperative Agreements                          | 93.268 | H23IP722509     | - | 7,049.00                     | 12,012.00                    | 19,061.00                    | -                            |
| CDC - Investigations and Technical Assistance                | 93.283 | U58/DP003889    | - | -                            | 1,017.00                     | 2,160.00                     | (1,143.00)                   |
| Child Care and Development Block Grant                       | 93.575 | MOU-SRS         | - | (7,484.00)                   | 40,359.00                    | 30,943.00                    | 1,932.00                     |
| Medical Assistance Program                                   | 93.778 | 264MEDICAID     | - | -                            | 212,000.00                   | 212,000.00                   | -                            |
| Medicare Part B  | 93.774 | U58DP004096     | - | -                            | 1,553.00                     | 1,553.00                     | -                            |
| Maternal and Child Health Services Block Grant to the States | 93.994 | B04MC26667      | - | -                            | 55,174.00                    | 55,174.00                    | -                            |
| Public Health Emergency Preparedness                         | 93.069 | U90TP000524     | - | (5,469.00)                   | 68,652.00                    | 56,598.00                    | 6,585.00                     |
| Family Planning Services                                     | 93.217 | PE-CMTRAIN      | - | -                            | 121,486.00                   | 121,486.00                   | -                            |
| Consolidated Health Centers                                  | 93.224 | 5 H80 CS 001313 | - | -                            | 59.00                        | 59.00                        | -                            |
| HIV Care Formula Grants                                      | 93.917 | PE-CMTRAIN      | - | -                            | 31,965.00                    | 30,786.00                    | 1,179.00                     |
|  |        |                 |   |                              |                              |                              |                              |
| <b>Total Department of Health and Human Services</b>         |        |                 | - | <u>(5,904.00)</u>            | <u>544,277.00</u>            | <u>529,820.00</u>            | <u>8,553.00</u>              |
| <b>Total 2013 Federal Awards</b>                             |        |                 |   | <u><u>\$(288,795.00)</u></u> | <u><u>\$1,819,535.00</u></u> | <u><u>\$1,690,771.00</u></u> | <u><u>\$(160,031.00)</u></u> |

The notes are an integral part of this schedule.

**Notes to the Schedule of Receipts and Expenditures  
of Federal Awards  
For the Year Ended December 31, 2013**

**1. General**

The accompanying schedule of receipts and expenditures of federal awards presents the activity of all federal financial assistance programs (Schedule) of Riley County, Kansas. The reporting entity is defined in Note 1(c) of the Riley County, Kansas's basic financial statement. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the report.

**2. Basis of Presentation**

The accompanying schedule of receipts and expenditures of federal awards is presented on a basis which is different than the basis of the basic financial statement which demonstrates compliance with the cash basis and budget laws of Kansas as is described in Note 1(c) of the Riley County, Kansas's basic financial statement.

The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. The receipts are reported on the cash basis, and expenditures are reported in the period in which the activity related to the award occurs.

Certain revenues receivable are included in negative program balances when terms of the granting agency are to reimburse expenditures.

Certain revenues are included in positive program balances when the granting agency prefunds expenditures and requires unspent funds to be returned to the granting agency.

Certain expenses reimbursable to third party entities upon receipt of federal funds are included in expenditures on this schedule but are not included on the County's cash basis statements until the county has a legal liability to pay the expenditure upon receipt of federal funds.

The following note summarizes the differences in expenditures by program.

**Notes to the Schedule of Receipts and Expenditures  
of Federal Awards  
For the Year Ended December 31, 2013**

**3. Reconciliation Basis of Presentation**

Expenditures on schedule not included on financial statement until next year.

|        |              |
|--------|--------------|
| 20.703 | \$ 15,000.00 |
|--------|--------------|

Expenditures and Revenues on schedule not included on financial statement, reported on agency schedule 3 of required supplementary information.

|        |              |             |
|--------|--------------|-------------|
| 12.103 | School Dist. | \$ 269.00   |
| 12.103 | Township     | \$ 1,620.00 |

Federal revenue on schedule and statement 1, reported as patient fees on schedule 2-9 of required supplementary information.

|        |             |
|--------|-------------|
| 93.224 | \$ 59.00    |
| 93.283 | \$ 2,160.00 |
| 93.774 | \$ 1,553.00 |



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

September 3, 2014

To the Board of Commissioners  
Riley County, Kansas

**Report on Compliance for Each Major Federal Program**

We have audited Riley County, Kansas's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of Riley County, Kansas's major federal programs for the year ended December 31, 2013. Riley County, Kansas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Riley County, Kansas's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Riley County, Kansas's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Riley County, Kansas's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Riley County, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which would have been described in the accompanying schedule of findings and questioned costs.

Riley County, Kansas has no noncompliance findings requiring a response from them.

### **Report on Internal Control over Compliance**

Management of Riley County, Kansas, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Riley County, Kansas's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Riley County, Kansas's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*James Gordon & Associates*

James Gordon & Associates CPA., P.A.



Riley County, Kansas

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2013

Section I - Summary of Auditor's Results

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ yes      X   no

Reportable condition(s) identified that are not considered to be material weaknesses? \_\_\_\_\_ yes      X   none required

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      X   no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_ yes      X   no

Reportable condition(s) identified that are not considered to be material weaknesses? \_\_\_\_\_ yes      X   none required

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 501(a) of Circular A-133? \_\_\_\_\_ yes      X   no

Riley County, Kansas

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2013

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u>                               |
|-----------------------|---|
| 10.557                | Special Supplemental Nutrition Program for Women, Infants, and Children |
| 81.128                | Department of Energy - Energy Efficiency and Conservation Block Grant   |

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditees? \_\_\_\_\_ yes      X   no

**Section II - Financial Statement Findings**

None

**Section III - Findings and Questioned Costs - Major Federal Award Programs Audit**

None

**Summary Schedule of Prior Year Audit Findings**

**For the Year Ended December 31, 2013**

**There were no prior year audit findings**