

**Riley County, Kansas**

**Financial Statement  
December 31, 2014**

**Riley County, Kansas**  
**Financial Statement**  
**For the Year Ended December 31, 2014**

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**INDEPENDENT AUDITOR'S REPORT**  
**August 12, 2015**

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, 2014, 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.

### ***Basis of Accounting***

We draw attention to Note 1(c) of the financial statement which describes the basis of accounting. The financial statement is prepared on the regulatory basis under the provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

### ***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, 2014, 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 August 12, 2015, 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, 2014**

<b>Fund</b>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>General</b>	5,118,305.52	24,878,656.41	24,675,617.79	5,321,344.14	435,221.78	5,756,565.92
Health Department	695,974.97	3,534,678.37	4,061,894.99	168,758.35	44,471.81	213,230.16
RCPD	213,886.42	4,020,528.79	3,876,907.85	357,507.36	18,630.81	376,138.17
Capital Improvements	1,958,706.37	3,882,674.39	2,906,577.90	2,934,802.86	31,695.17	2,966,498.03
Road and Bridge 1/2 Cent Sales Tax	2,935,250.58	1,811,677.35	976,462.46	3,770,465.47	89,406.92	3,859,872.39
County Building	261,036.55	129,954.72	312,162.87	78,828.40	37,746.22	116,574.62
Economic Development	253,071.93	250,000.00	308,293.73	194,778.20	-	194,778.20
Special Alcohol Programs	9,706.93	3,753.87	3,875.00	9,585.80	-	9,585.80
Register of Deeds Technology	51,175.67	62,753.84	37,592.59	76,336.92	-	76,336.92
Rural Fire Capital Outlay	305,916.66	462,241.00	484,138.04	284,019.62	-	284,019.62
Juvenile Services	38,979.11	305,459.15	319,525.52	24,912.74	172.61	25,085.35
County Auction	11,194.48	52,675.00	2,321.02	61,548.46	-	61,548.46
Adult Services	113,442.03	521,665.20	546,751.19	88,356.04	433.43	88,789.47
Motor Vehicle Operations	7,710.11	373,328.64	362,114.50	18,924.25	52.77	18,977.02
Prosecuting Attorney Training	9,289.01	4,699.50	6,217.63	7,770.88	-	7,770.88
War Memorial	15,704.43	1,425.00	7,299.36	9,830.07	-	9,830.07
Fire District	22,874.21	597,407.41	546,541.17	73,740.45	1,362.52	75,102.97
Landfill Closure	7,961.88	59,500.00	20,860.25	46,601.63	526.45	47,128.08
Worker's Compensation	139,855.20	-	139,855.20	-	-	-
Miscellaneous Nonbudgeted	36,975.32	64,407.50	40,961.07	60,421.75	327.58	60,749.33
<b>Bond and Interest Fund</b>						
Bond and Interest	160,489.06	868,867.67	804,630.95	224,725.78	-	224,725.78
<b>Capital Project Funds</b>						
University Park Sewer Replacement	26,059.49	100,357.87	126,417.36	-	-	-
Expansion of U.P./Lakeside Hght	-	7,000.00	5,523.68	1,476.32	12.00	1488.32
<b>Business Funds</b>						
Emergency 911	612,933.25	304,718.50	142,657.69	774,994.06	4,718.28	779,712.34
Solid Waste Disposal	310,415.36	2,210,513.62	2,118,169.66	402,759.32	150,025.45	552,784.77
University Park Water and Sewer	7,769.11	99,834.04	69,568.72	38,034.43	5,328.16	43,362.59
University Park Water and Sewer Reserve	1,903.05	17,454.50	3,869.50	15,488.05	581.40	16,069.45
Hunter's Island Water District	7,194.95	24,718.03	23,950.73	7,962.25	1,853.41	9,815.66
Hunter's Island Water Reserve	15,388.89	1,018.00	-	16,406.89	-	16,406.89
Moehlman Bottoms Water District	7,595.21	15,709.46	13,951.87	9,352.80	1,061.89	10,414.69
Moehlman Bottoms Reserve	6,416.00	531.00	-	6,947.00	-	6,947.00
Terra Heights Sewer	34,672.31	23,069.48	13,352.00	44,389.79	586.68	44,976.47
Terra Heights Sewer Sinking	41,471.75	12,700.00	20,099.17	34,072.58	-	34,072.58

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, 2014**

<b>Fund</b>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Business Funds, Cont'd</b>						
Valleywood Operations	48,210.68	21,452.60	53,102.65	16,560.63	118.57	16,679.20
Valleywood Operations Reserve	11,385.17	50,000.00	23,655.62	37,729.55	-	37,729.55
Konza Water District	48,024.05	79,548.93	64,033.83	63,539.15	5,133.05	68,672.20
Konza Water Reserve	116,374.60	3,333.34	-	119,707.94	-	119,707.94
Deep Creek Sewer	6,701.84	5,806.19	4,653.16	7,854.87	113.47	7,968.34
Deep Creek Reserve	26,899.41	2,042.16	-	28,941.57	-	28,941.57
Mertz/McGehee Drainage	6,183.36	-	-	6,183.36	-	6,183.36
Carson Sewer Benefit District	7,446.76	3,806.04	1,327.94	9,924.86	73.65	9,998.51
Carson Sewer Reserve	20,500.00	-	-	20,500.00	-	20,500.00
Lakeside Heights Sewer	328.34	565.53	178.20	715.67	36.78	752.45
Lakeside Heights Sewer Reserve	330.00	525.00	-	855.00	-	855.00
University Park Improvement District	3,465.52	11,716.04	11,561.71	3,619.85	-	3,619.85
<b>Total Financial Reporting Entity</b>	<u>13,735,175.54</u>	<u>44,882,774.14</u>	<u>43,136,674.57</u>	<u>15,481,275.11</u>	<u>829,690.86</u>	<u>16,310,965.97</u>

**Composition of Cash**

Certificates of Deposit:	
Riley State Bank	\$ 1,000,000.00
United Bank & Trust	1,500,000.00
CDARs:	
Kansas State Bank	10,000,000.00
Community First National Bank	3,500,000.00
Savings Accounts:	
Riley State Bank	207,891.43
Leonardville State Bank	5,000.00
Checking Accounts:	
Kansas State Bank	44,344,803.72
Commerce Bank Money Market	6,164.12
Kansas State Bank Insured Cash Sweep	3,500,000.00
Petty Cash and Change Funds	<u>5,345.41</u>
<b>Total Primary Government</b>	64,069,204.68
Agency Funds per Schedule 3	<u>(47,758,238.71)</u>
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<u>\$ 16,310,965.97</u>

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

# Riley County, Kansas

## Notes to the Financial Statement December 31, 2014

### 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 Sever 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 Statement December 31, 2014

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 Statement December 31, 2014

### (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 Statement December 31, 2014

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 Budgeted Expenditures	Amended Budgeted Expenditures
General Fund	\$24,905,756.00	\$26,681,150.00
Health Department Fund	3,758,136.00	4,407,657.00
Adult Services Fund	488,000.00	635,400.00
Capital Improvements Fund	1,500,000.00	5,753,355.00
Worker's Compensation Fund	139,824.00	139,897.00
County Building Fund	175,000.00	391,645.00
Rural Fire Capital Outlay Fund	320,000.00	768,158.00
Valleywood Operations Fund	45,043.00	70,222.00
RCPD Fund	3,965,482.00	4,244,629.00
University Park Sewer Replacement Fund	-	130,668.00

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.

# Riley County, Kansas

## Notes to the Financial Statement December 31, 2014

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
- 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 Statement December 31, 2014

### (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, 2014:

Case fees from Clerk of the District Court	\$	29,790.59
Registration Fees		5,940.00
Lexis Nexis		200.00
Riley County Clerk		7,852.00
Total Cash Receipts		<u>43,782.59</u>
Expenditures		
Books and publications		27,151.70
Manhattan Public Library		5,000.00
Other		381.16
Total Expenditures		<u>32,532.86</u>
Receipts Over (Under) Expenditures		11,249.73
Unencumbered Cash, Beginning		<u>42,783.95</u>
Unencumbered Cash, Ending	\$	<u>54,033.68</u>

# Riley County, Kansas

## Notes to the Financial Statement December 31, 2014

### 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, 2014.

# Riley County, Kansas

## Notes to the Financial Statement December 31, 2014

At December 31, 2014, the County's carrying amount of deposits was \$64,063,859.27 and the bank balance was \$64,773,828.16. Of the bank balance, \$17,761,286.57 was covered by federal depository insurance, \$5,255,386.41 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$41,757,155.18 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. 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, 2014

#### 6. Capital Projects

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

Fund Project	Project Authorization	Expended To Date	Under Contract Not Expended
Landfill Closure Fund	\$ 21,668,666.28	\$ 16,141,889.99	\$ 35,000.00
Solid Waste Disposal Fund			
Purchase Wheel Loader	132,682.00	-	132,682.00
University Park Sewer			
Replacement Fund	4,265,000.00	190,357.87	511,000.00
Emergency 911 Fund			
Equipment Upgrades	423,073.58	-	423,073.58
Expansion of U.P.-			
Lakeside Heights Fund	59,000.00	5,523.68	53,457.70
Rural Fire Capital Outlay Fund			
New Fire Station	800,000.00	36,939.25	32,309.75
RCPD Fund			
LEC Standby Power	42,751.00	-	42,751.00
Capital Improvements Fund			
Cico Trail	100,000.00	10,045.00	-
Fairmont Park Trail	20,000.00	-	-
Polymer Overlay	108,923.70	-	108,923.70
5 Precast Boxes	87,870.00	-	87,870.00
Pickup Purchase	27,869.00	-	27,869.00
Tractor	60,000.00	-	-
Grader	45,000.00	-	-
Sign Truck	100,000.00	-	-
Salt Shed Door	25,000.00	-	-
Courthouse Security	200,000.00	14,422.78	-
Road and Bridge ½ Cent			
Sales Tax Fund			
Frog Holler Culvert	179,500.00	117,281.07	37,267.46
McDowell Creek Road	6,000,000.00	282,335.01	7,979.64
West 40 <sup>th</sup> Bridge	600,000.00	347,871.94	-
Casement Drainage Outlet	344,868.00	30,113.34	-
Daniels Drive Bridge	338,201.00	34,278.57	-
Green Randolph Bridge	532,823.00	145.91	77,800.00
Green Randolph Culvert	136,500.00	28,926.68	-
N. 52 <sup>nd</sup> Street Culvert	110,000.00	22,592.45	-
W. 54 <sup>th</sup> Culvert	124,000.00	23,553.81	-
S. 32 <sup>nd</sup> Bridge	246,917.00	14,535.90	14,084.10

# Riley County, Kansas

## Notes to the Financial Statement December 31, 2014

On November 18, 2013, the county commission agreed to a motion to proceed with G.O. Bond Issues to finance \$6,450,000.00 of Road and Bridge Sales Tax projects and improvement district projects. The bonds are to be repaid from the future sales tax revenue and specific property tax assessments.

\$2,357,000.00 of G. O. bonds will be to be purchased by the United States Department of Agriculture in conjunction with a Department of Agriculture grant of \$1,818,000 for the University Park Sewer Replacement Project. The bonds are to be repaid over forty years from fees charged to the improvement district.

On May 4, 2015 the county commission approved a resolution to issue G. O. Bonds in an amount not to exceed \$650,000 to construct a new fire station facility for the Rural Fire Capital Outlay Fund.

After year end, Jueneman Excavating was awarded the bid for the grading phase of Casement Ditch Outfall Structure, and Ebert Construction was awarded the bid for the Daniels Drive Bridge.

### 7. Interfund Transactions

Operating transfers during the fiscal year ended December 31, 2014\ were as follows:

From	To	Amount
General Fund	Health Department Fund	\$1,096,226.00
General Fund	Capital Improvements Fund	3,824,418.70
General Fund	Landfill Closure Fund	59,500.00
General Fund	Expansion of U.P./Lakeside Heights Fund	7,000.00
General Fund	Economic Development Fund	250,000.00
Health Department Fund	General Fund	695,974.97
Worker's Compensation Fund	General Fund	139,855.20
Capital Improvements Fund	General Fund	800,000.00
Motor Vehicle Operations Fund	General Fund	8,595.10
Fire District Fund	Rural Fire Capital Outlay Fund	100,000.00
Fire District Fund	RCPD Fund	16,455.00
Economic Development Fund	Bond and Interest Fund	40,552.00
Capital Improvements Fund	Bond and Interest Fund	209,769.00
Terra Heights Sewer Sinking Fund	Bond and Interest Fund	6,200.00
Valleywood Operations Fund	Valleywood Operations Reserve	50,000.00

Riley County, Kansas

Notes to the Financial Statement  
December 31, 2014

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, 2014, 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%	9/17/2013	\$ 1,860,000.00	9/1/2028	\$ 1,860,000.00	\$ -	\$ 250,000.00	\$ (250,000.00)	\$ 1,610,000.00	\$ 54,203.90
Series 2012-A	0.45%-2.00%	8/30/2012	205,000.00	9/1/2022	185,000.00	-	20,000.00	(20,000.00)	165,000.00	2,510.00
Series 2010-A	2.0%-3.375%	3/1/2010	375,000.00	9/1/2020	275,000.00	-	35,000.00	(35,000.00)	240,000.00	8,081.26
Series 2010-B	3.0%-4.125%	12/1/2010	4,915,000.00	9/1/2025	2,590,000.00	-	235,000.00	(235,000.00)	2,355,000.00	91,987.50
Series 2009	5.8%-5.9%	7/15/2009	90,000.00	9/1/2019	55,000.00	-	10,000.00	(10,000.00)	45,000.00	3,220.00
Series 1999-A	5.00%	3/1/1999	262,218.00	9/1/2014	5,000.00	-	5,000.00	(5,000.00)	-	250.00
General Obligation Temporary Notes										
Series 2013	3.19%	12/30/2013	240,000.00	12/30/2014	90,000.00	-	90,000.00	(90,000.00)	-	2,872.25
State of Kansas Loans:										
KS DOT TR 0064	3.93%	10/1/2007	628,000.00	8/1/2017	271,265.13	-	66,496.42	(66,496.42)	204,768.71	9,982.56
Kansas Water Pollution Control Loan	3.09%	5/24/2000	180,106.30	3/1/2020	61,374.74	-	10,403.17	(10,403.17)	50,971.57	1,669.75
Subtotal Bonds Notes and Loans					5,392,639.87	-	721,899.59	(721,899.59)	4,670,740.28	174,777.22
KDOT Agreement:										
56th St. Interchange at K-18	N/A	4/7/2011	1,500,000.00	1/31/2021	1,200,000.00	-	150,000.00	(150,000.00)	1,050,000.00	-
Capital Leases:										
4 Roadgraders	2.71%	6/14/2013	834,076.00	6/14/2023	779,015.53	-	33,954.12	(33,954.12)	745,061.41	21,106.35
2 Ambulances	3.27%	10/8/2009	344,476.00	9/8/2014	73,397.48	-	73,397.48	(73,397.48)	-	2,399.52
2 Ambulances	2.55%	11/3/2010	374,902.00	11/3/2015	123,231.20	-	61,615.60	(61,615.60)	61,615.60	3,795.52
Fire Station Improvements	3.29%	10/28/2009	210,000.00	9/28/2014	44,762.14	-	44,762.14	(44,762.14)	-	49.80
Telecommunications	2.07%	3/25/2011	208,855.88	6/25/2015	84,813.44	-	41,969.31	(41,969.31)	42,844.13	1,767.89
Total Contractual Indebtedness					<u>\$ 7,697,859.66</u>	<u>\$ -</u>	<u>\$ 1,127,598.24</u>	<u>\$ (1,127,598.24)</u>	<u>\$ 6,570,261.42</u>	<u>\$ 203,896.30</u>

**Riley County, Kansas**  
**Notes to the Financial Statement**  
**December 31, 2014**

**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

	Years							Total
	2015	2016	2017	2018	2019	2020-2024	2025-2029	
Principal								
General Obligation Bonds	\$ 555,000.00	\$ 545,000.00	\$ 550,000.00	\$ 555,000.00	\$ 365,000.00	\$ 1,465,000.00	\$ 380,000.00	\$ 4,415,000.00
State of Kansas Loans	79,836.86	82,886.89	75,238.80	11,760.73	6,017.00	-	-	255,740.28
KDOT Agreement	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	300,000.00	-	1,050,000.00
Capital Leases	139,333.79	35,818.93	36,789.39	37,786.15	38,809.91	560,982.97	-	849,521.14
Total Principal	<u>924,170.65</u>	<u>813,705.82</u>	<u>812,028.19</u>	<u>754,546.88</u>	<u>559,826.91</u>	<u>2,325,982.97</u>	<u>380,000.00</u>	<u>6,570,261.42</u>
Interest								
General Obligation Bonds	146,563.76	130,171.26	114,181.26	97,861.26	80,266.26	224,105.01	24,493.75	817,642.56
State of Kansas Loans	9,540.15	6,490.15	3,322.97	459.17	92.96	-	-	19,905.40
Capital Leases	22,650.68	19,241.54	18,271.08	17,274.32	16,250.56	54,198.44	-	147,886.62
Total Interest	<u>178,754.59</u>	<u>155,902.95</u>	<u>135,775.31</u>	<u>115,594.75</u>	<u>96,609.78</u>	<u>278,303.45</u>	<u>24,493.75</u>	<u>985,434.58</u>
Total Principal & Interest	<u>\$ 1,102,925.24</u>	<u>\$ 969,608.77</u>	<u>\$ 947,803.50</u>	<u>\$ 870,141.63</u>	<u>\$ 656,436.69</u>	<u>\$ 2,604,286.42</u>	<u>\$ 404,493.75</u>	<u>\$ 7,555,696.00</u>

# Riley County, Kansas

## Notes to the Financial Statement December 31, 2014

### 9. Compensated Absences

As of December 31, 2014, the accumulated vacation leave, sick leave, and overtime compensation due was:

Vacation Leave	\$	470,000.00
Sick Leave		450,000.00
Taxes and benefits		<u>152,000.00</u>
Total	\$	<u><u>1,072,000.00</u></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 2014 is 8.84%. The county employer contributions for the years ending December 31, 2014, 2013, 2012 were \$1,021,292.87, \$870,630.87 and \$812,893.47.

# **Riley County, Kansas**

## **Notes to the Financial Statement December 31, 2014**

### **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, 2014 were \$16,141,889.99. 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 August 12, 2015, the date of the financial statements.

## Riley County, Kansas

**Summary of Expenditures - Actual and Budget  
(Budgeted Funds Only)  
Regulatory Basis  
For the Year Ended December 31, 2014**

<b>Fund</b>	Beginning Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>General</b>	26,681,150.00	-	26,681,150.00	24,675,617.79	(2,005,532.21)
<b>Special Purpose Funds</b>					
Health Department	4,407,657.00	-	4,407,657.00	4,061,894.99	(345,762.01)
RCPD	4,244,629.00	-	4,244,629.00	3,876,907.85	(367,721.15)
Capital Improvements *	5,753,355.00	-	5,753,355.00	2,906,577.90	(2,846,777.10)
Road and Bridge 1/2 Cent Sales Tax *	3,766,989.00	-	3,766,989.00	976,462.46	(2,790,526.54)
County Building	391,645.00	-	391,645.00	312,162.87	(79,482.13)
Economic Development	957,876.00	-	957,876.00	308,293.73	(649,582.27)
Special Alcohol Programs	13,980.00	-	13,980.00	3,875.00	(10,105.00)
Register of Deeds Technology	75,100.00	-	75,100.00	37,592.59	(37,507.41)
Rural Fire Capital Outlay *	768,158.00	-	768,158.00	484,138.04	(284,019.96)
Juvenile Services *	340,744.00	-	340,744.00	319,525.52	(21,218.48)
County Auction *	70,852.00	-	70,852.00	2,321.02	(68,530.98)
Adult Services *	635,400.00	-	635,400.00	546,751.19	(88,648.81)
Motor Vehicle Operations *	379,000.00	-	379,000.00	362,114.50	(16,885.50)
Prosecuting Attorney Training *	16,454.00	-	16,454.00	6,217.63	(10,236.37)
War Memorial *	16,854.00	-	16,854.00	7,299.36	(9,554.64)
Fire District	620,015.00	-	620,015.00	546,541.17	(73,473.83)
Landfill Closure *	42,261.00	-	42,261.00	20,860.25	(21,400.75)
Worker's Compensation	139,897.00	-	139,897.00	139,855.20	(41.80)
<b>Bond and Interest Fund</b>					
Bond and Interest	959,585.00	-	959,585.00	804,630.95	(154,954.05)
<b>Capital Project Funds</b>					
University Park Sewer Replacement *	130,668.00	-	130,668.00	126,417.36	(4,250.64)
<b>Business Funds</b>					
Emergency 911	709,826.00	-	709,826.00	142,657.69	(567,168.31)
Solid Waste Disposal	2,415,000.00	-	2,415,000.00	2,118,169.66	(296,830.34)
University Park Water and Sewer	116,670.00	-	116,670.00	69,568.72	(47,101.28)
University Park Water and Sewer Reserve *	34,113.00	-	34,113.00	3,869.50	(30,243.50)
Hunter's Island Water District	33,240.00	-	33,240.00	23,950.73	(9,289.27)
Hunter's Island Water Reserve *	7,309.00	-	7,309.00	-	(7,309.00)
Moehlman Bottoms Water District	26,800.00	-	26,800.00	13,951.87	(12,848.13)
Moehlman Bottoms Reserve *	10,283.00	-	10,283.00	-	(10,283.00)
Terra Heights Sewer	41,052.00	-	41,052.00	13,352.00	(27,700.00)
Terra Heights Sewer Sinking *	48,114.00	-	48,114.00	20,099.17	(28,014.83)
Valleywood Operations	70,222.00	-	70,222.00	53,102.65	(17,119.35)
Valleywood Operations Reserve *	36,962.00	-	36,962.00	23,655.62	(13,306.38)

See the independent auditor's report on required supplementary information

Riley County, Kansas

Summary of Expenditures - Actual and Budget  
 (Budgeted Funds Only)  
 Regulatory Basis  
 For the Year Ended December 31, 2014

<b>Fund</b>	Beginning Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Business Funds, Cont'd</b>					
Konza Water District	108,352.00	-	108,352.00	64,033.83	(44,318.17)
Konza Water Reserve *	111,978.00	-	111,978.00	-	(111,978.00)
Deep Creek Sewer	7,103.00	-	7,103.00	4,653.16	(2,449.84)
Deep Creek Reserve *	21,180.00	-	21,180.00	-	(21,180.00)
Mertz/McGehee Drainage	6,183.00	-	6,183.00	-	(6,183.00)
Carson Sewer Benefit District	5,580.00	-	5,580.00	1,327.94	(4,252.06)
Carson Sewer Reserve *	13,308.00	-	13,308.00	-	(13,308.00)
Lakeside Heights Sewer	432.00	-	432.00	178.20	(253.80)
Lakeside Heights Sewer Reserve *	540.00	-	540.00	-	(540.00)
University Park Improvement District	15,985.00	-	15,985.00	11,561.71	(4,423.29)
<b>Total Primary Government</b> (Excluding Agency Funds)	<u>54,252,501.00</u>	<u>-</u>	<u>54,252,501.00</u>	<u>43,090,189.82</u>	<u>(11,162,311.18)</u>

\* Funds not required by statute to be budgeted

**General**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Ad Valorem Tax	\$ 16,185,417.65	\$ 16,479,949.00	\$ (294,531.35)
Delinquent Tax	181,514.61	158,387.00	23,127.61
Motor Vehicle Tax	1,395,462.05	1,467,136.00	(71,673.95)
Recreational Vehicle Tax	14,004.83	15,000.00	(995.17)
Mineral Production Tax	174.82	-	174.82
16/20 M Vehicle Tax	75,517.51	25,000.00	50,517.51
Intangibles Tax	253,556.35	210,000.00	43,556.35
Interest on Taxes	4,378.08	129,942.00	(125,563.92)
Local Sales Tax	1,762,452.20	1,718,124.00	44,328.20
Interest Income	57,503.13	59,759.00	(2,255.87)
Reimbursed Expenses	240,564.85	-	240,564.85
Franchise Fees	42,723.32	45,000.00	(2,276.68)
Licenses, Fees, Permits	849,312.35	150,000.00	699,312.35
Diversion Fees	96,405.00	87,135.00	9,270.00
Special City/County Highway Fund	996,856.22	996,857.00	(0.78)
Federal Grants	47,388.79	-	47,388.79
Federal In Lieu of Tax	35,172.00	33,000.00	2,172.00
City In Lieu of Tax	18,361.66	-	18,361.66
Grants Non-Federal	10,733.00	-	10,733.00
Vehicle Rental Excise Tax	30,080.09	44,659.00	(14,578.91)
Mortgage Fees	842,923.63	840,000.00	2,923.63
Recording Fees	93,325.00	100,000.00	(6,675.00)
21st Judicial Dist Case Receipts	404.00	11,755.00	(11,351.00)
Transfers	1,644,425.27	1,644,394.00	31.27
<b>Cash Receipts Total</b>	<u>24,878,656.41</u>	<u>\$ 24,216,097.00</u>	<u>\$ 662,559.41</u>
<b>Expenditures and Transfers Subject to Budget</b>			
<b>County Attorney</b>			
Salaries	1,109,955.42	\$ 1,133,546.00	\$ (23,590.58)
Employee Benefits	412,293.99	475,060.00	(62,766.01)
Commodities	16,627.34	19,600.00	(2,972.66)
Contractual	98,258.16	120,804.00	(22,545.84)
Capital Outlay	899.97	5,000.00	(4,100.03)
County Attorney Total	<u>1,638,034.88</u>	<u>1,754,010.00</u>	<u>(115,975.12)</u>
<b>County Clerk</b>			
Salaries	507,866.68	519,280.00	(11,413.32)
Employee Benefits	173,974.13	220,694.00	(46,719.87)
Commodities	3,309.06	5,900.00	(2,590.94)
Contractual	31,807.68	35,400.00	(3,592.32)
Capital Outlay	-	1,500.00	(1,500.00)
County Clerk Total	<u>716,957.55</u>	<u>782,774.00</u>	<u>(65,816.45)</u>

See the independent auditor's report on required supplementary information

**General**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>County Commissioners</b>			
Salaries	119,620.80	119,629.00	(8.20)
Employee Benefits	47,240.34	50,842.00	(3,601.66)
Commodities	264.89	1,836.00	(1,571.11)
Contractual	19,240.06	27,902.00	(8,661.94)
County Commissioners Total	<u>186,366.09</u>	<u>200,209.00</u>	<u>(13,842.91)</u>
<b>Information Systems</b>			
Salaries	464,413.07	519,214.00	(54,800.93)
Salaries - Health Department	36,246.48	48,082.00	(11,835.52)
Employee Benefits	164,214.58	217,719.00	(53,504.42)
Employee Benefits - Health Department	15,359.38	19,174.00	(3,814.62)
Commodities	21,078.24	27,875.00	(6,796.76)
Commodities - Health Dept.	-	325.00	(325.00)
Contractual	428,532.33	338,450.00	90,082.33
Contractual - Health Dept.	455.00	34,780.00	(34,325.00)
Capital Outlay	282,327.40	178,500.00	103,827.40
Capital Outlay - Health Dept.	10,888.44	44,500.00	(33,611.56)
Information Systems Total	<u>1,423,514.92</u>	<u>1,428,619.00</u>	<u>(5,104.08)</u>
<b>County Counselor</b>			
Salaries	330,959.82	331,728.00	(768.18)
Employee Benefits	112,262.02	140,984.00	(28,721.98)
Commodities	3,169.90	6,350.00	(3,180.10)
Contractual	40,803.44	49,760.00	(8,956.56)
Capital Outlay	-	1,500.00	(1,500.00)
County Counselor Total	<u>487,195.18</u>	<u>530,322.00</u>	<u>(43,126.82)</u>
<b>Register of Deeds</b>			
Salaries	258,045.51	258,577.00	(531.49)
Employee Benefits	92,721.16	109,895.00	(17,173.84)
Commodities	1,933.20	3,020.00	(1,086.80)
Contractual	9,462.18	16,110.00	(6,647.82)
Capital Outlay	1,444.68	2,300.00	(855.32)
Register of Deeds Total	<u>363,606.73</u>	<u>389,902.00</u>	<u>(26,295.27)</u>
<b>County Treasurer</b>			
Salaries	462,570.94	473,382.00	(10,811.06)
Employee Benefits	193,922.01	201,187.00	(7,264.99)
Commodities	47,644.77	8,500.00	39,144.77
Contractual	3,305.43	48,680.00	(45,374.57)
Capital Outlay	-	-	-
County Treasurer Total	<u>707,443.15</u>	<u>731,749.00</u>	<u>(24,305.85)</u>

See the independent auditor's report on required supplementary information

**General**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
District Court			
Commodities	22,543.86	31,300.00	(8,756.14)
Contractual	104,406.40	137,830.00	(33,423.60)
Capital Outlay	22,080.21	21,000.00	1,080.21
District Court Total	<u>149,030.47</u>	<u>190,130.00</u>	<u>(41,099.53)</u>
Emergency Management			
Salaries	119,132.04	119,887.00	(754.96)
Employee Benefits	44,026.80	50,952.00	(6,925.20)
Commodities	19,529.76	15,400.00	4,129.76
Contractual	18,664.40	26,492.00	(7,827.60)
Capital Outlay	22,748.63	500.00	22,248.63
Emergency Management Total	<u>224,101.63</u>	<u>213,231.00</u>	<u>10,870.63</u>
County Coroner			
Salaries	5,150.08	5,150.00	0.08
Employee Benefits	399.06	405.00	(5.94)
Contractual	36,116.71	64,002.00	(27,885.29)
County Coroner Total	<u>41,665.85</u>	<u>69,557.00</u>	<u>(27,891.15)</u>
Juvenile Detention			
Contractual	87,046.80	87,047.00	(0.20)
Juvenile Detention Total	<u>87,046.80</u>	<u>87,047.00</u>	<u>(0.20)</u>
Fair			
Commodities	16,907.70	19,000.00	(2,092.30)
Contractual	65,884.13	69,950.00	(4,065.87)
Capital Outlay	16,305.38	10,395.00	5,910.38
Fair Total	<u>99,097.21</u>	<u>99,345.00</u>	<u>(247.79)</u>
Museum			
Salaries	252,178.47	244,070.00	8,108.47
Employee Benefits	77,505.23	97,363.00	(19,857.77)
Commodities	3,980.08	3,100.00	880.08
Contractual	6,360.22	10,260.00	(3,899.78)
Capital Outlay	4,901.03	-	4,901.03
Museum Total	<u>344,925.03</u>	<u>354,793.00</u>	<u>(9,867.97)</u>

See the independent auditor's report on required supplementary information

**General**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Election			
Salaries	185,195.20	200,363.00	(15,167.80)
Employee Benefits	62,041.46	68,405.00	(6,363.54)
Commodities	33,515.12	20,700.00	12,815.12
Contractual	122,020.33	131,600.00	(9,579.67)
Capital Outlay	<u>3,224.68</u>	<u>26,000.00</u>	<u>(22,775.32)</u>
Election Total	<u>405,996.79</u>	<u>447,068.00</u>	<u>(41,071.21)</u>
Ambulance			
Contractual	<u>846,036.71</u>	<u>867,919.00</u>	<u>(21,882.29)</u>
Ambulance Total	<u>846,036.71</u>	<u>867,919.00</u>	<u>(21,882.29)</u>
County Appraiser			
Salaries	850,897.34	888,101.00	(37,203.66)
Employee Benefits	322,066.17	372,964.00	(50,897.83)
Commodities	28,827.42	19,700.00	9,127.42
Contractual	97,297.01	88,625.00	8,672.01
Capital Outlay	<u>220.94</u>	<u>9,500.00</u>	<u>(9,279.06)</u>
County Appraiser Total	<u>1,299,308.88</u>	<u>1,378,890.00</u>	<u>(79,581.12)</u>
Planning and Development			
Salaries	283,840.84	296,447.00	(12,606.16)
Salaries - Health Dept	48,963.20	48,959.00	4.20
Employee Benefits	84,301.61	121,782.00	(37,480.39)
Employee Benefits - Health Dept	23,441.70	20,807.00	2,634.70
Commodities	8,072.34	4,050.00	4,022.34
Contractual	36,268.01	40,030.00	(3,761.99)
Capital Outlay	<u>1,240.28</u>	<u>2,000.00</u>	<u>(759.72)</u>
Planning and Development Total	<u>486,127.98</u>	<u>534,075.00</u>	<u>(47,947.02)</u>
General Services			
Salaries	28,782.47	75,000.00	(46,217.53)
Employee Benefits	1,504.73	-	1,504.73
Commodities	1,188.26	4,300.00	(3,111.74)
Contractual	972,274.77	1,194,210.00	(221,935.23)
Capital Outlay	<u>-</u>	<u>100,000.00</u>	<u>(100,000.00)</u>
General Services Total	<u>1,003,750.23</u>	<u>1,373,510.00</u>	<u>(369,759.77)</u>

See the independent auditor's report on required supplementary information

**General**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Road & Bridge/Public Works			
Salaries	2,537,274.31	2,734,083.00	(196,808.69)
Salaries - Health Dept	107,584.95	110,906.00	(3,321.05)
Employee Benefits	999,265.01	1,091,026.00	(91,760.99)
Employee Benefits - Health Dept	61,940.62	47,135.00	14,805.62
Commodities	2,009,240.72	2,177,650.00	(168,409.28)
Contractual	538,973.60	667,950.00	(128,976.40)
Capital Outlay	<u>97,613.82</u>	<u>179,000.00</u>	<u>(81,386.18)</u>
Road & Bridge/Public Works Total	<u>6,351,893.03</u>	<u>7,007,750.00</u>	<u>(655,856.97)</u>
Noxious Weed & HH Waste			
Salaries	339,720.47	333,730.00	5,990.47
Employee Benefits	124,599.23	141,835.00	(17,235.77)
Commodities	133,650.36	58,300.00	75,350.36
Contractual	70,485.23	80,405.00	(9,919.77)
Capital Outlay	<u>8,873.00</u>	<u>-</u>	<u>8,873.00</u>
Noxious Weed & HH Waste Total	<u>677,328.29</u>	<u>614,270.00</u>	<u>63,058.29</u>

**General**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Appropriations:			
Council on Aging	252,382.00	252,382.00	-
Mental Health	244,000.00	244,000.00	-
Big Lakes Development Center	198,953.00	198,953.00	-
Extension Council	505,661.00	505,661.00	-
Conservation District	53,520.00	53,520.00	-
Animal Shelter	60,000.00	60,000.00	-
Emergency Shelter	11,000.00	11,000.00	-
Riley Cnty Genealogical Society	3,100.00	3,100.00	-
ATA Bus	110,490.00	110,490.00	-
Liability Insurance	459,939.69	486,745.00	(26,805.31)
Juvenile Supervision Fees	-	9,044.00	(9,044.00)
Transfers Out			
To Lakeside Sewer	7,000.00	-	7,000.00
To Capital Improvement Fund	3,824,418.70	4,285,359.00	(460,940.30)
To Economic Development Fund	250,000.00	250,000.00	-
To Landfill Closure	59,500.00	59,500.00	-
To Health Dept - Healthy Families	1,096,226.00	1,096,226.00	-
<b>Expenditures and Transfers</b>			
<b>Subject to Budget Total</b>	<u>24,675,617.79</u>	<u>\$ 26,681,150.00</u>	<u>\$ (2,005,532.21)</u>
<b>Receipts Over (Under) Expenditures</b>	203,038.62		
<b>Unencumbered Cash, Beginning</b>	<u>5,118,305.52</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 5,321,344.14</u>		

**Health Department**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
State Grant	\$ 842,429.00	\$ 1,027,429.00	\$ (185,000.00)
Federal Grants	1,122,721.85	1,113,663.00	9,058.85
Other Grant	7,600.00	-	7,600.00
Fees - Self Pay	104,848.62	99,530.00	5,318.62
Fees - Medicaid	40,296.04	40,045.00	251.04
Fees Other Insurance	278,252.89	284,279.00	(6,026.11)
Miscellaneous Collection	636.20	41,302.00	(40,665.80)
Reimbursements	11,652.79	9,208.00	2,444.79
Rents	30,014.98	-	30,014.98
Transfer In - Riley Co. General Fund	1,096,226.00	1,096,226.00	-
<b>Cash Receipts Total</b>	<u>3,534,678.37</u>	<u>\$ 3,711,682.00</u>	<u>\$ (177,003.63)</u>
<b>Expenditures and Transfers Subject to Budget</b>			
<b>General Fund</b>			
Salaries	194,956.47	\$ 253,901.00	\$ (58,944.53)
Employee Benefits	33,911.07	107,908.00	(73,996.93)
Commodities	6,948.45	7,650.00	(701.55)
Contractual	116,937.45	91,750.00	25,187.45
Capital Outlay	16,490.10	-	16,490.10
General Fund Total	<u>369,243.54</u>	<u>461,209.00</u>	<u>(91,965.46)</u>
<b>Capital Improvement</b>			
Capital Outlay	16,814.17	-	16,814.17
Capital Improvement Total	<u>16,814.17</u>	<u>-</u>	<u>16,814.17</u>
<b>Emergency Response</b>			
Salaries	41,609.49	47,621.00	(6,011.51)
Employee Benefits	14,859.14	20,239.00	(5,379.86)
Commodities	5,812.54	2,140.00	3,672.54
Contractual	6,721.11	-	6,721.11
Emergency Response Total	<u>69,002.28</u>	<u>70,000.00</u>	<u>(997.72)</u>
<b>HIV Case Management</b>			
Salaries	8,373.89	9,949.00	(1,575.11)
Employee Benefits	1,623.88	4,228.00	(2,604.12)
Commodities	384.40	698.00	(313.60)
Contractual	4,288.91	125.00	4,163.91
HIV Case Management Total	<u>14,671.08</u>	<u>15,000.00</u>	<u>(328.92)</u>

**Health Department**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>WIC</b>			
Salaries	411,457.77	419,385.00	(7,927.23)
Employee Benefits	154,489.39	175,240.00	(20,750.61)
Commodities	18,416.53	15,550.00	2,866.53
Contractual	11,118.03	10,025.00	1,093.03
Capital Outlay	-	100,000.00	(100,000.00)
WIC Total	<u>595,481.72</u>	<u>720,200.00</u>	<u>(124,718.28)</u>
<b>March of Dimes Grant</b>			
Commodities	1,728.41	-	1,728.41
Contractual	239.41	-	239.41
March of Dimes Grant Total	<u>1,967.82</u>	<u>-</u>	<u>1,967.82</u>
<b>Child Care Licensing</b>			
Salaries	44,730.35	67,596.00	(22,865.65)
Employee Benefits	20,790.82	28,729.00	(7,938.18)
Commodities	622.02	1,016.00	(393.98)
Contractual	2,290.73	1,843.00	447.73
Capital Outlay	-	816.00	(816.00)
Child Care Licensing Total	<u>68,433.92</u>	<u>100,000.00</u>	<u>(31,566.08)</u>
<b>Family Planning</b>			
Salaries	202,315.30	208,976.00	(6,660.70)
Employee Benefits	75,187.38	88,815.00	(13,627.62)
Commodities	64,284.39	63,000.00	1,284.39
Contractual	23,332.13	28,135.00	(4,802.87)
Capital Outlay	8,295.01	-	8,295.01
Family Planning Total	<u>373,414.21</u>	<u>388,926.00</u>	<u>(15,511.79)</u>
<b>Immunization Action Plan</b>			
Salaries	80,995.60	66,009.00	14,986.60
Employee Benefits	30,356.83	28,053.00	2,303.83
Commodities	215,473.85	201,905.00	13,568.85
Contractual	5,560.09	4,033.00	1,527.09
Capital Outlay	229.99	-	229.99
Immunization Action Plan Total	<u>332,616.36</u>	<u>300,000.00</u>	<u>32,616.36</u>

**Health Department**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
MCH			
Salaries	127,844.17	126,019.00	1,825.17
Employee Benefits	40,981.51	53,558.00	(12,576.49)
Commodities	225.98	-	225.98
Contractual	3,022.74	2,000.00	1,022.74
MCH Total	<u>172,074.40</u>	<u>181,577.00</u>	<u>(9,502.60)</u>
Healthy Families			
Salaries	282,361.05	288,404.00	(6,042.95)
Employee Benefits	97,823.90	122,571.00	(24,747.10)
Commodities	6,054.55	9,250.00	(3,195.45)
Contractual	39,195.67	10,530.00	28,665.67
Healthy Families Total	<u>425,435.17</u>	<u>430,755.00</u>	<u>(5,319.83)</u>
Primary Care			
Salaries	4,750.22	4,517.00	233.22
Employee Benefits	1,410.82	1,919.00	(508.18)
Commodities	-	305.00	(305.00)
Contractual	232.19	152.00	80.19
Capital Outlay	-	107.00	(107.00)
Primary Care Total	<u>6,393.23</u>	<u>7,000.00</u>	<u>(606.77)</u>
Smart Start			
Salaries	198,619.26	154,139.00	44,480.26
Employee Benefits	74,735.17	62,467.00	12,268.17
Commodities	72,120.61	13,161.00	58,959.61
Contractual	377,218.65	582,050.00	(204,831.35)
Capital Outlay	4,908.83	-	4,908.83
Smart Start Total	<u>727,602.52</u>	<u>811,817.00</u>	<u>(84,214.48)</u>
State Formula			
Salaries	77,655.41	85,841.00	(8,185.59)
Employee Benefits	26,746.89	36,482.00	(9,735.11)
Commodities	3,960.16	10,994.00	(7,033.84)
Contractual	13,510.09	16,683.00	(3,172.91)
Capital Outlay	581.87	-	581.87
State Formula Total	<u>122,454.42</u>	<u>150,000.00</u>	<u>(27,545.58)</u>

**Health Department**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
Healthy Foods & Health Education			
Salaries	47,529.29	47,718.00	(188.71)
Employee Benefits	20,785.89	20,280.00	505.89
Commodities	-	7,200.00	(7,200.00)
Contractual	2,000.00	-	2,000.00
Healthy Foods & Health Education Total	70,315.18	75,198.00	(4,882.82)
 Environmental Health			
Transfer out to GF	695,974.97	695,975.00	(0.03)
Environmental Health Total	695,974.97	695,975.00	(0.03)
 <b>Expenditures and Transfers Subject to Budget Total</b>	<b>4,061,894.99</b>	<b>\$ 4,407,657.00</b>	<b>\$ (345,762.01)</b>
 <b>Receipts Over (Under) Expenditures</b>	<b>(527,216.62)</b>		
 <b>Unencumbered Cash, Beginning</b>	<b>695,974.97</b>		
 <b>Unencumbered Cash, Ending</b>	<b>\$ 168,758.35</b>		

**RCPD**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
<b>Cash Receipts</b>			
Ad Valorem Tax	\$ 3,586,873.94	\$ 3,601,442.00	\$ (14,568.06)
Delinquent Tax	42,058.56	51,136.00	(9,077.44)
Motor Vehicle Tax	343,357.68	335,000.00	8,357.68
Recreational Vehicle Tax	3,442.97	3,085.00	357.97
16/20 M Vehicle Tax	18,598.04	14,625.00	3,973.04
Vehicle Rental Excise Tax	7,443.60	9,000.00	(1,556.40)
Medical Reimbursement	2,299.00	-	2,299.00
Transfer in	16,455.00	16,455.00	-
<b>Cash Receipts Total</b>	<u>4,020,528.79</u>	<u>\$ 4,030,743.00</u>	<u>\$ (10,214.21)</u>
<b>Expenditures and Transfers Subject to Budget</b>			
Commodities	1,161.71	\$ 10,000.00	\$ (8,838.29)
Contractual	3,875,746.14	4,154,629.00	(278,882.86)
Capital Outlay	-	80,000.00	(80,000.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	<u>3,876,907.85</u>	<u>\$ 4,244,629.00</u>	<u>\$ (367,721.15)</u>
<b>Receipts Over (Under) Expenditures</b>	143,620.94		
<b>Unencumbered Cash, Beginning</b>	<u>213,886.42</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 357,507.36</u>		

**Capital Improvements**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Returned Voting Equipment	\$ 47,918.50	\$ -	\$ 47,918.50
Misc Reimbursement	9,290.00	9,290.00	-
Interest	1,047.19	-	1,047.19
Transfer from General Fund	3,824,418.70	4,285,359.00	(460,940.30)
<b>Cash Receipts Total</b>	<b>3,882,674.39</b>	<b>\$ 4,294,649.00</b>	<b>\$ (411,974.61)</b>
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	219,726.36	\$ 1,743,586.00	\$ (1,523,859.64)
Commodities	25,853.55	-	25,853.55
Capital Outlay	1,651,228.99	3,000,000.00	(1,348,771.01)
Transfer to Bond & Interest	209,769.00	209,769.00	-
Transfer Out to General Fund	800,000.00	800,000.00	-
<b>Expenditures and Transfers Subject to Budget Total</b>	<b>2,906,577.90</b>	<b>\$ 5,753,355.00</b>	<b>\$ (2,846,777.10)</b>
<b>Receipts Over (Under) Expenditures</b>	976,096.49		
<b>Unencumbered Cash, Beginning</b>	1,958,706.37		
<b>Unencumbered Cash, Ending</b>	<b>\$ 2,934,802.86</b>		

**Road and Bridge 1/2 Cent Sales Tax  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Sales Tax	\$ 1,762,452.13	\$ 1,500,000.00	\$ 262,452.13
Federal Grants	49,225.22	-	49,225.22
<b>Cash Receipts Total</b>	1,811,677.35	\$ 1,500,000.00	\$ 311,677.35
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	405,427.92	\$ 3,766,989.00	\$ (3,361,561.08)
Capital Outlay	571,034.54	-	571,034.54
<b>Expenditures and Transfers Subject to Budget Total</b>	976,462.46	\$ 3,766,989.00	\$ (2,790,526.54)
<b>Receipts Over (Under) Expenditures</b>	835,214.89		
<b>Unencumbered Cash, Beginning</b>	2,935,250.58		
<b>Unencumbered Cash, Ending</b>	\$ 3,770,465.47		

**County Building**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
<b>Cash Receipts</b>			
Ad Valorem Tax	\$ 93,160.48	\$ 95,040.00	\$ (1,879.52)
Delinquent Tax	3,049.60	3,000.00	49.60
Motor Vehicle Tax	29,895.20	29,895.00	0.20
Recreational Vehicle Tax	297.41	297.00	0.41
16/20 M Vehicle Tax	1,633.07	1,676.00	(42.93)
Vehicle Rental Excise Tax	682.65	700.00	(700.00)
Misc Reimbursement	1,236.31	-	-
<b>Cash Receipts Total</b>	<u>129,954.72</u>	<u>\$ 130,608.00</u>	<u>\$ (2,572.24)</u>
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	196,856.67	\$ 300,000.00	\$ (103,143.33)
Contractual Services - Health Dept..	100,472.81	75,000.00	25,472.81
Commodities	14,833.39	16,645.00	(1,811.61)
<b>Expenditures and Transfers Subject to Budget Total</b>	<u>312,162.87</u>	<u>\$ 391,645.00</u>	<u>\$ (79,482.13)</u>
<b>Receipts Over (Under) Expenditures</b>	(182,208.15)		
<b>Unencumbered Cash, Beginning</b>	<u>261,036.55</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 78,828.40</u>		

**Economic Development**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
GO Bond Proceeds	\$ -	\$ 525,000.00	\$ (525,000.00)
Transfer In From General Fund	250,000.00	250,000.00	-
<b>Cash Receipts Total</b>	250,000.00	\$ 775,000.00	\$ (525,000.00)
 <b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	92,741.73	\$ 432,876.00	\$ (340,134.27)
Commodities	-	-	-
Capital Outlay	175,000.00	525,000.00	(350,000.00)
Transfer to Bond and Interest	40,552.00	-	40,552.00
<b>Expenditures and Transfers Subject to Budget Total</b>	308,293.73	\$ 957,876.00	\$ (649,582.27)
 <b>Receipts Over (Under) Expenditures</b>	(58,293.73)		
 <b>Unencumbered Cash, Beginning</b>	253,071.93		
 <b>Unencumbered Cash, Ending</b>	\$ 194,778.20		

**Special Alcohol Programs**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Local Alcoholic Liquor Tax	\$ 3,753.87	\$ 4,250.00	\$ (496.13)
<b>Cash Receipts Total</b>	3,753.87	\$ 4,250.00	\$ (496.13)
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	3,875.00	\$ 13,980.00	\$ (10,105.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	3,875.00	\$ 13,980.00	\$ (10,105.00)
<b>Receipts Over (Under) Expenditures</b>	(121.13)		
<b>Unencumbered Cash, Beginning</b>	9,706.93		
<b>Unencumbered Cash, Ending</b>	\$ 9,585.80		

**Register of Deeds Technology**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Fees	\$ 62,730.00	\$ 75,000.00	\$ (12,270.00)
Interest	23.84	100.00	(76.16)
<b>Cash Receipts Total</b>	62,753.84	\$ 75,100.00	\$ (12,346.16)
 <b>Expenditures and Transfers Subject to Budget</b>			
Commodities	-	\$ 3,500.00	\$ (3,500.00)
Contractual	37,592.59	35,000.00	2,592.59
Capital Outlay	-	36,600.00	(36,600.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	37,592.59	\$ 75,100.00	\$ (37,507.41)
<b>Receipts Over (Under) Expenditures</b>	25,161.25		
<b>Unencumbered Cash, Beginning</b>	51,175.67		
<b>Unencumbered Cash, Ending</b>	\$ 76,336.92		

**Rural Fire Capital Outlay**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Federal Grant	\$ 362,241.00	\$ 362,241.00	\$ -
Transfer In - Rural Fire District #1	100,000.00	100,000.00	-
<b>Cash Receipts Total</b>	462,241.00	\$ 462,241.00	\$ -
 <b>Expenditures and Transfers Subject to Budget</b>			
Commodities	94,139.41	\$ -	\$ 94,139.41
Contractual	14,851.73	-	14,851.73
Capital Outlay	375,146.90	768,158.00	(393,011.10)
<b>Expenditures and Transfers Subject to Budget Total</b>	484,138.04	\$ 768,158.00	\$ (284,019.96)
<b>Receipts Over (Under) Expenditures</b>	(21,897.04)		
<b>Unencumbered Cash, Beginning</b>	305,916.66		
<b>Unencumbered Cash, Ending</b>	\$ 284,019.62		

**Juvenile Services**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
State Aid	\$ 305,274.15	\$ 322,744.00	\$ (17,469.85)
Misc Collection	185.00	10,000.00	(9,815.00)
<b>Cash Receipts Total</b>	305,459.15	\$ 332,744.00	\$ (27,284.85)
 <b>Expenditures and Transfers Subject to Budget</b>			
Personnel Services	211,960.36	\$ 209,939.00	\$ 2,021.36
Contractual Services	21,789.38	35,626.00	(13,836.62)
Commodities	4,084.93	7,928.00	(3,843.07)
Capital Outlay	-	4,312.00	(4,312.00)
Employee Benefits	81,690.85	82,939.00	(1,248.15)
<b>Expenditures and Transfers Subject to Budget Total</b>	319,525.52	\$ 340,744.00	\$ (21,218.48)
 <b>Receipts Over (Under) Expenditures</b>	(14,066.37)		
 <b>Unencumbered Cash, Beginning</b>	38,979.11		
 <b>Unencumbered Cash, Ending</b>	\$ 24,912.74		

**County Auction**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Cash Receipts</b>			
Miscellaneous Collections	\$ 52,675.00	\$ 70,000.00	\$ (17,325.00)
<b>Cash Receipts Total</b>	<u>52,675.00</u>	<u>\$ 70,000.00</u>	<u>\$ (17,325.00)</u>
 <b>Expenditures and Transfers Subject to Budget</b>			
Commodities			-
Contractual	<u>2,321.02</u>	<u>\$ 70,852.00</u>	<u>\$ (68,530.98)</u>
<b>Expenditures and Transfers Subject to Budget Total</b>	<u>2,321.02</u>	<u>\$ 70,852.00</u>	<u>\$ (68,530.98)</u>
 <b>Receipts Over (Under) Expenditures</b>	50,353.98		
 <b>Unencumbered Cash, Beginning</b>	<u>11,194.48</u>		
 <b>Unencumbered Cash, Ending</b>	<u>\$ 61,548.46</u>		

**Adult Services**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
State Aid	\$ 504,947.85	\$ 521,958.00	\$ (17,010.15)
Federal Grants	61.60	-	61.60
Other Grants	12,000.00	-	12,000.00
Fees	4,655.75	-	4,655.75
<b>Cash Receipts Total</b>	<b>521,665.20</b>	<b>\$ 521,958.00</b>	<b>\$ (292.80)</b>
 <b>Expenditures and Transfers Subject to Budget</b>			
General Fund			
Salaries	311,910.20	\$ 308,606.00	\$ 3,304.20
Employee Benefits	110,619.36	131,157.00	(20,537.64)
Commodities	6,865.66	24,826.00	(17,960.34)
Contractual	117,355.97	170,811.00	(53,455.03)
<b>Expenditures and Transfers Subject to Budget Total</b>	<b>546,751.19</b>	<b>\$ 635,400.00</b>	<b>\$ (88,648.81)</b>
 <b>Receipts Over (Under) Expenditures</b>	 (25,085.99)		
 <b>Unencumbered Cash, Beginning</b>	 113,442.03		
 <b>Unencumbered Cash, Ending</b>	 \$ 88,356.04		

**Motor Vehicle Operations**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Fees	\$ 373,328.64	\$ 379,000.00	\$ (5,671.36)
<b>Cash Receipts Total</b>	373,328.64	\$ 379,000.00	\$ (5,671.36)
 <b>Expenditures and Transfers Subject to Budget</b>			
General Fund			
Personnel Services	228,044.87	\$ 226,630.00	\$ 1,414.87
Employee Benefits	90,349.87	96,318.00	(5,968.13)
Commodities	27,821.56	11,700.00	16,121.56
Contractual Services	6,253.10	40,452.00	(34,198.90)
Capital Outlay	1,050.00	3,900.00	(2,850.00)
Transfer to General Fund	8,595.10	-	8,595.10
<b>Expenditures and Transfers Subject to Budget Total</b>	362,114.50	\$ 379,000.00	\$ (16,885.50)
<b>Receipts Over (Under) Expenditures</b>	11,214.14		
<b>Unencumbered Cash, Beginning</b>	7,710.11		
<b>Unencumbered Cash, Ending</b>	\$ 18,924.25		

**Prosecuting Attorney Training  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Fees	\$ 4,699.50	\$ 6,000.00	\$ (1,300.50)
<b>Cash Receipts Total</b>	4,699.50	\$ 6,000.00	\$ (1,300.50)
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	6,217.63	\$ 16,454.00	\$ (10,236.37)
<b>Expenditures and Transfers Subject to Budget Total</b>	6,217.63	\$ 16,454.00	\$ (10,236.37)
<b>Receipts Over (Under) Expenditures</b>	(1,518.13)		
<b>Unencumbered Cash, Beginning</b>	9,289.01		
<b>Unencumbered Cash, Ending</b>	\$ 7,770.88		

**War Memorial**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Donations	\$ 1,425.00	\$ 1,200.00	\$ 225.00
<b>Cash Receipts Total</b>	<u>1,425.00</u>	<u>\$ 1,200.00</u>	<u>\$ 225.00</u>
 <b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	7,299.36	\$ 16,854.00	\$ (9,554.64)
<b>Expenditures and Transfers Subject to Budget Total</b>	<u>7,299.36</u>	<u>\$ 16,854.00</u>	<u>\$ (9,554.64)</u>
 <b>Receipts Over (Under) Expenditures</b>	 (5,874.36)		
 <b>Unencumbered Cash, Beginning</b>	 <u>15,704.43</u>		
 <b>Unencumbered Cash, Ending</b>	 <u>\$ 9,830.07</u>		

**Fire District**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Ad Valorem Tax	\$ 510,140.07	\$ 525,615.00	\$ (15,474.93)
Delinquent Tax	9,054.10	19,000.00	(9,945.90)
Escape Tax	-	-	-
Motor Vehicle Tax	66,284.58	66,000.00	284.58
Recreational Vehicle Tax	1,282.30	1,200.00	82.30
16/20 M Vehicle Tax	9,384.95	3,200.00	6,184.95
Miscellaneous Collection	1,261.41	5,000.00	(3,738.59)
<b>Cash Receipts Total</b>	<b>597,407.41</b>	<b>\$ 620,015.00</b>	<b>\$ (22,607.59)</b>
<b>Expenditures and Transfers Subject to Budget</b>			
General Fund			
Personnel Services	112,277.26	\$ 112,352.00	\$ (74.74)
Employee Benefits	44,985.73	47,749.00	(2,763.27)
Commodities	155,620.19	175,300.00	(19,679.81)
Contractual Services	115,039.02	170,700.00	(55,660.98)
Capital Outlay	2,163.97	77,459.00	(75,295.03)
Transfers out	116,455.00	36,455.00	80,000.00
<b>Expenditures and Transfers Subject to Budget Total</b>	<b>546,541.17</b>	<b>\$ 620,015.00</b>	<b>\$ (73,473.83)</b>
<b>Receipts Over (Under) Expenditures</b>	50,866.24		
<b>Unencumbered Cash, Beginning</b>	22,874.21		
<b>Unencumbered Cash, Ending</b>	<b>\$ 73,740.45</b>		

**Landfill Closure**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Transfer from General Fund	\$ 59,500.00	\$ 40,000.00	\$ 19,500.00
<b>Cash Receipts Total</b>	59,500.00	\$ 40,000.00	\$ 19,500.00
<b>Expenditures and Transfers Subject to Budget</b>			
Commodities			-
Contractual Services	20,860.25	\$ 42,261.00	\$ (21,400.75)
<b>Expenditures and Transfers Subject to Budget Total</b>	20,860.25	\$ 42,261.00	\$ (21,400.75)
<b>Receipts Over (Under) Expenditures</b>	38,639.75		
<b>Unencumbered Cash, Beginning</b>	7,961.88		
<b>Unencumbered Cash, Ending</b>	\$ 46,601.63		

**Worker's Compensation**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Interest Income	\$ -	\$ 42.00	\$ (42.00)
Delinquent Taxes	-	-	-
<b>Cash Receipts Total</b>	-	\$ 42.00	\$ (42.00)
<b>Expenditures and Transfers Subject to Budget</b>			
Transfer to General Fund	139,855.20	\$ 139,897.00	\$ (41.80)
<b>Expenditures and Transfers Subject to Budget Total</b>	139,855.20	\$ 139,897.00	\$ (41.80)
<b>Receipts Over (Under) Expenditures</b>	(139,855.20)		
<b>Unencumbered Cash, Beginning</b>	139,855.20		
<b>Unencumbered Cash, Ending</b>	\$ -		

**Miscellaneous Nonbudgeted  
Schedule of Receipts and Expenditures Actual (Non-Budget)  
Regulatory Basis  
For the Year Ended December 31, 2014**

	Balance December 31, 2013			Balance December 31, 2014
	Actual	Receipts	Expenditures	Actual
<b>Special Prosecutor Trust</b>	\$ 875.58	\$ -	\$ -	\$ 875.58
<b>EM Training Planning Grants</b>	-	15,000.00	15,000.00	-
<b>JJA Prevention St Formula</b>	-	11,296.00	8,121.00	3,175.00
<b>Teen Court</b>	2,651.47	1,680.00	2,105.17	2,226.30
<b>Court Technology</b>	12,573.51	28,431.50	4,509.00	36,496.01
<b>Museum Bequest</b>	6,582.25	-	-	6,582.25
<b>Returned Check</b>	(891.70)	-	2,780.32	(3,672.02)
<b>Juvenile Intake Case Mgr.</b>	2,607.91	4,000.00	4,891.43	1,716.48
<b>21st Jud. Dist Teen Court</b>	11,081.89	4,000.00	3,554.15	11,527.74
<b>LEPC-HMTA</b>	221.54	-	-	221.54
<b>Payroll Clearing</b>	1,272.87	-	-	1,272.87
<b>Totals</b>	\$ 36,975.32	\$ 64,407.50	\$ 40,961.07	\$ 60,421.75

**Cash Receipts**

State Aid JJA Prevention	\$ 10,746.00
Federal Grants	15,000.00
Fees Teen Court and Court Technology	30,111.50
Manhattan City Alcohol Tax	8,000.00
Detour Unexpended FY14	550.00
<b>Cash Receipts Total</b>	\$ 64,407.50

**Expenditures**

Returned Checks to Collection	70,698.97
Less Returned Checks Collected	(67,918.65)
Salaries	(690.18)
Employee Benefits	(748.07)
Commodities	2,923.78
Contractual	17,186.22
Federal Grants Subrecipients	15,000.00
Capital Outlay	4,509.00
<b>Expenditures Total</b>	\$ 40,961.07

**Bond and Interest**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Ad Valorem Tax	\$ 393,852.29	\$ 401,383.00	\$ (7,530.71)
Delinquent Tax	4,406.88	-	4,406.88
Motor Vehicle Tax	19,385.40	8,000.00	11,385.40
Recreational Vehicle Tax	174.25	75.00	99.25
16/20 M Vehicle Tax	1,164.96	50.00	1,114.96
Special Assessments	192,650.64	195,108.00	(2,457.36)
Vehicle Rental Excise Tax	712.25	200.00	512.25
Transfer from CIP	209,769.00	209,769.00	-
Transfer from Economic Development	40,552.00	-	40,552.00
Transfer from Terra Heights Sewer Sinking	6,200.00	5,000.00	1,200.00
<b>Cash Receipts Total</b>	<u>868,867.67</u>	<u>\$ 819,585.00</u>	<u>\$ 49,282.67</u>
<b>Expenditures and Transfers Subject to Budget</b>			
Principal	631,899.59	\$ 653,718.00	\$ (21,818.41)
Interest	171,904.97	175,045.00	(3,140.03)
Commission and Postage	1.25	-	1.25
Contractual Services	825.14	822.00	3.14
Cash Basis Requirement	-	130,000.00	(130,000.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	<u>804,630.95</u>	<u>\$ 959,585.00</u>	<u>\$ (154,954.05)</u>
<b>Receipts Over (Under) Expenditures</b>	64,236.72		
<b>Unencumbered Cash, Beginning</b>	<u>160,489.06</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 224,725.78</u>		

**University Park Sewer Replacement**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Current Year Budget</u>	<u>Variance Over (Under)</u>	<u>Total Project Actual</u>
<b>Cash Receipts</b>				
Temporary Note Proceeds	\$ -	\$ -	\$ -	\$ 90,000.00
Bond Proceeds		-	-	-
Federal Grants	100,357.87	105,000.00	(4,642.13)	100,357.87
<b>Cash Receipts Total</b>	<u>100,357.87</u>	<u>\$ 105,000.00</u>	<u>\$ (4,642.13)</u>	<u>190,357.87</u>
<b>Expenditures and Transfers</b>				
General Fund				
Bond and Note Issuance Cost	-	\$ -	-	1,020.84
Temporary Note Principle	90,000.00	90,000.00	-	90,000.00
Temporary Note Interest	2,872.25	2,871.00	1.25	2,872.25
Design and Administration	33,545.11	37,797.00	(4,251.89)	96,464.78
<b>Expenditures and Transfers Total</b>	<u>126,417.36</u>	<u>\$ 130,668.00</u>	<u>\$ (4,250.64)</u>	<u>190,357.87</u>
<b>Receipts Over (Under) Expenditures</b>	(26,059.49)			-
<b>Unencumbered Cash, Beginning</b>	<u>26,059.49</u>			<u>-</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>			<u>\$ -</u>

See the independent auditor's report on required supplementary information

**Expansion of U.P./Lakeside Hght**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Current Year Budget</u>	<u>Variance Over (Under)</u>	<u>Total Project Actual</u>
<b>Cash Receipts</b>				
Transfer From General Fund (Loan)	\$ 7,000.00	\$ -	\$ 7,000.00	\$ 7,000.00
Bond Proceeds	-	-	-	-
Federal Grant	-	-	-	-
<b>Cash Receipts Total</b>	<u>7,000.00</u>	<u>\$ -</u>	<u>\$ 7,000.00</u>	<u>7,000.00</u>
<b>Expenditures and Transfers</b>				
General Fund				
Bond and Note Issuance Cost	-	\$ -	\$ -	-
Design and Administration	5,522.68	-	5,522.68	5,522.68
Improvements	1.00	-	1.00	1.00
<b>Expenditures and Transfers Total</b>	<u>5,523.68</u>	<u>\$ -</u>	<u>\$ 5,523.68</u>	<u>5,523.68</u>
<b>Receipts Over (Under) Expenditures</b>	1,476.32			1,476.32
<b>Unencumbered Cash, Beginning</b>	<u>-</u>			<u>-</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,476.32</u>			<u>\$ 1,476.32</u>

**Emergency 911**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Charges for Services	\$ 304,428.08	\$ 250,000.00	\$ 54,428.08
Interest	290.42	-	290.42
<b>Cash Receipts Total</b>	304,718.50	\$ 250,000.00	\$ 54,718.50
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	142,657.69	\$ 133,700.00	\$ 8,957.69
Capital Outlay	-	576,126.00	(576,126.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	142,657.69	\$ 709,826.00	\$ (567,168.31)
<b>Receipts Over (Under) Expenditures</b>	162,060.81		
<b>Unencumbered Cash, Beginning</b>	612,933.25		
<b>Unencumbered Cash, Ending</b>	\$ 774,994.06		

**Solid Waste Disposal**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Charges for Services	\$ 2,200,576.13	\$ 2,150,000.00	\$ 50,576.13
Other Income	9,937.49	15,000.00	(5,062.51)
<b>Cash Receipts Total</b>	2,210,513.62	\$ 2,165,000.00	\$ 45,513.62
<b>Expenditures and Transfers Subject to Budget</b>			
Personnel Services	150,017.28	\$ 137,729.00	\$ 12,288.28
Employee Benefits	69,816.42	58,535.00	11,281.42
Contractual Services	1,869,538.32	1,950,400.00	(80,861.68)
Commodities	28,797.64	58,000.00	(29,202.36)
Capital Outlay	-	2,200.00	(2,200.00)
Miscellaneous	-	208,136.00	(208,136.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	2,118,169.66	\$ 2,415,000.00	\$ (296,830.34)
<b>Receipts Over (Under) Expenditures</b>	92,343.96		
<b>Unencumbered Cash, Beginning</b>	310,415.36		
<b>Unencumbered Cash, Ending</b>	\$ 402,759.32		

**University Park Water and Sewer  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Ad Valorem Tax	\$ 9,306.11	\$ 9,593.00	\$ (286.89)
Delinquent Tax	96.66	-	96.66
Charges for Services	88,755.89	96,701.00	(7,945.11)
Special Collections	550.38	-	550.38
Deposits	1,125.00	150.00	975.00
<b>Cash Receipts Total</b>	<b>99,834.04</b>	<b>\$ 106,444.00</b>	<b>\$ (6,609.96)</b>
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	49,138.31	\$ 51,707.00	\$ (2,568.69)
Commodities	20,430.41	25,850.00	(5,419.59)
Capital Outlay	-	5,000.00	(5,000.00)
Transfer to University Park Reserve Fund	-	34,113.00	(34,113.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	<b>69,568.72</b>	<b>\$ 116,670.00</b>	<b>\$ (47,101.28)</b>
<b>Receipts Over (Under) Expenditures</b>	30,265.32		
<b>Unencumbered Cash, Beginning</b>	7,769.11		
<b>Unencumbered Cash, Ending</b>	<b>\$ 38,034.43</b>		

**University Park Water and Sewer Reserve  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Misc. Collections	\$ 17,454.50	\$ -	\$ 17,454.50
Transfer from University Park Water & Sewer	-	34,113.00	(34,113.00)
<b>Cash Receipts Total</b>	17,454.50	\$ 34,113.00	\$ (16,658.50)
 <b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	3,283.60	\$ 5,000.00	\$ (1,716.40)
Commodities	585.90	5,000.00	(4,414.10)
Capital Outlay	-	24,113.00	(24,113.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	3,869.50	\$ 34,113.00	\$ (30,243.50)
 <b>Receipts Over (Under) Expenditures</b>	13,585.00		
 <b>Unencumbered Cash, Beginning</b>	1,903.05		
 <b>Unencumbered Cash, Ending</b>	\$ 15,488.05		

**Hunter's Island Water District**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Charges for Services	\$ 24,493.03	\$ 32,000.00	\$ (7,506.97)
Deposits	225.00	150.00	75.00
<b>Cash Receipts Total</b>	24,718.03	\$ 32,150.00	\$ (7,431.97)
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	12,193.37	\$ 14,787.00	\$ (2,593.63)
Commodities	11,757.36	17,860.00	(6,102.64)
Transfer to Hunter's Island Reserve	-	593.00	(593.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	23,950.73	\$ 33,240.00	\$ (9,289.27)
<b>Receipts Over (Under) Expenditures</b>	767.30		
<b>Unencumbered Cash, Beginning</b>	7,194.95		
<b>Unencumbered Cash, Ending</b>	\$ 7,962.25		

**Hunter's Island Water Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Misc. Collections	\$ 1,018.00	\$ 1,080.00	\$ (62.00)
Transfer from University Park Water & Sewer	-	593.00	(593.00)
<b>Cash Receipts Total</b>	1,018.00	\$ 1,673.00	\$ (655.00)
 <b>Expenditures and Transfers Subject to Budget</b>			
General Fund			
Contractual Services	-	\$ 5,000.00	\$ (5,000.00)
Capital Outlay	-	2,309.00	(2,309.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	-	\$ 7,309.00	\$ (7,309.00)
 <b>Receipts Over (Under) Expenditures</b>	1,018.00		
 <b>Unencumbered Cash, Beginning</b>	15,388.89		
 <b>Unencumbered Cash, Ending</b>	\$ 16,406.89		

**Moehlman Bottoms Water District**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Charges for Services	\$ 15,709.46	\$ 21,927.00	\$ (6,217.54)
<b>Cash Receipts Total</b>	15,709.46	\$ 21,927.00	\$ (6,217.54)
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	6,783.91	\$ 10,554.00	\$ (3,770.09)
Commodities	7,167.96	11,370.00	(4,202.04)
Transfer to Moehlman Bottoms Reserve	-	4,876.00	(4,876.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	13,951.87	\$ 26,800.00	\$ (12,848.13)
<b>Receipts Over (Under) Expenditures</b>	1,757.59		
<b>Unencumbered Cash, Beginning</b>	7,595.21		
<b>Unencumbered Cash, Ending</b>	\$ 9,352.80		

**Moehlman Bottoms Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Miscellaneous	\$ 531.00	\$ 792.00	\$ (261.00)
Transfer In	-	4,876.00	(4,876.00)
<b>Cash Receipts Total</b>	531.00	\$ 5,668.00	\$ (5,137.00)
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	-	\$ 5,000.00	\$ (5,000.00)
Commodities	-	3,000.00	(3,000.00)
Capital Outlay	-	2,283.00	(2,283.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	-	\$ 10,283.00	\$ (10,283.00)
<b>Receipts Over (Under) Expenditures</b>	531.00		
<b>Unencumbered Cash, Beginning</b>	6,416.00		
<b>Unencumbered Cash, Ending</b>	\$ 6,947.00		

**Terra Heights Sewer  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Ad Valorem Tax	\$ 4,897.30	\$ 4,897.00	\$ 0.30
Charges for Services	17,947.18	19,200.00	(1,252.82)
Deposits	225.00	150.00	75.00
<b>Cash Receipts Total</b>	23,069.48	\$ 24,247.00	\$ (1,177.52)
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	12,332.48	\$ 16,047.00	\$ (3,714.52)
Commodities	1,019.52	1,325.00	(305.48)
Capital Outlay	-	23,680.00	(23,680.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	13,352.00	\$ 41,052.00	\$ (27,700.00)
<b>Receipts Over (Under) Expenditures</b>	9,717.48		
<b>Unencumbered Cash, Beginning</b>	34,672.31		
<b>Unencumbered Cash, Ending</b>	\$ 44,389.79		

**Terra Heights Sewer Sinking  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Misc. Collections	\$ 12,700.00	\$ 12,900.00	\$ (200.00)
Transfer from Tera Heights Sewer Fund	-	23,680.00	(23,680.00)
<b>Cash Receipts Total</b>	12,700.00	\$ 36,580.00	\$ (23,880.00)
<b>Expenditures and Transfers Subject to Budget</b>			
Capital Outlay	5,645.35	\$ 15,000.00	\$ (9,354.65)
Commodities	8,253.82	15,000.00	(6,746.18)
Contractual	-	13,114.00	(13,114.00)
Transfer Out to Bond & Interest	6,200.00	5,000.00	1,200.00
<b>Expenditures and Transfers Subject to Budget Total</b>	20,099.17	\$ 48,114.00	\$ (28,014.83)
<b>Receipts Over (Under) Expenditures</b>	(7,399.17)		
<b>Unencumbered Cash, Beginning</b>	41,471.75		
<b>Unencumbered Cash, Ending</b>	\$ 34,072.58		

**Valleywood Operations**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Ad Valorem Tax	\$ 21,452.60	\$ 22,011.00	\$ (558.40)
<b>Cash Receipts Total</b>	<u>21,452.60</u>	<u>\$ 22,011.00</u>	<u>\$ (558.40)</u>
 <b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	2,547.03	\$ 19,666.00	\$ (17,118.97)
Commodities	125.62	126.00	(0.38)
Capital Outlay	430.00	430.00	-
Transfer to Valleywood Combined Res.	50,000.00	50,000.00	-
<b>Expenditures and Transfers Subject to Budget Total</b>	<u>53,102.65</u>	<u>\$ 70,222.00</u>	<u>\$ (17,119.35)</u>
 <b>Receipts Over (Under) Expenditures</b>	 (31,650.05)		
 <b>Unencumbered Cash, Beginning</b>	 48,210.68		
 <b>Unencumbered Cash, Ending</b>	 <u>\$ 16,560.63</u>		

**Valleywood Operations Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Transfer from Vallywood Operations Fund	\$ 50,000.00	\$ 36,962.00	\$ 13,038.00
<b>Cash Receipts Total</b>	50,000.00	\$ 36,962.00	\$ 13,038.00
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	23,655.62	\$ 20,000.00	\$ 3,655.62
Commodities	-	5,032.00	(5,032.00)
Capital Outlay	-	11,930.00	(11,930.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	23,655.62	\$ 36,962.00	\$ (13,306.38)
<b>Receipts Over (Under) Expenditures</b>	26,344.38		
<b>Unencumbered Cash, Beginning</b>	11,385.17		
<b>Unencumbered Cash, Ending</b>	\$ 37,729.55		

**Konza Water District**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Charges for Services	\$ 79,098.93	\$ 78,000.00	\$ 1,098.93
Customer Deposits	450.00	600.00	(150.00)
<b>Cash Receipts Total</b>	79,548.93	\$ 78,600.00	\$ 948.93
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	39,994.70	\$ 60,700.00	\$ (20,705.30)
Commodities	24,039.13	1,225.00	22,814.13
Transfer to Konza Water Reserve	-	46,427.00	(46,427.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	64,033.83	\$ 108,352.00	\$ (44,318.17)
<b>Receipts Over (Under) Expenditures</b>	15,515.10		
<b>Unencumbered Cash, Beginning</b>	48,024.05		
<b>Unencumbered Cash, Ending</b>	\$ 63,539.15		

**Konza Water Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Connection Fee	\$ 3,333.34	\$ -	\$ 3,333.34
Transfer from Konza Water Fund	-	46,427.00	(46,427.00)
<b>Cash Receipts Total</b>	3,333.34	\$ 46,427.00	\$ (43,093.66)
 <b>Expenditures and Transfers Subject to Budget</b>			
Capital Outlay	-	\$ 50,000.00	\$ (50,000.00)
Contractual Services	-	50,000.00	(50,000.00)
Commodities	-	11,978.00	(11,978.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	-	\$ 111,978.00	\$ (111,978.00)
 <b>Receipts Over (Under) Expenditures</b>	3,333.34		
 <b>Unencumbered Cash, Beginning</b>	116,374.60		
 <b>Unencumbered Cash, Ending</b>	\$ 119,707.94		

**Deep Creek Sewer**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Special Assessments	\$ 5,656.19	\$ 5,400.00	\$ 256.19
Water/sewer Deposits	150.00	-	150.00
Return Check Expense	-	150.00	(150.00)
<b>Cash Receipts Total</b>	5,806.19	\$ 5,550.00	\$ 256.19
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	4,435.70	\$ 5,926.00	\$ (1,490.30)
Commodities	217.46	610.00	(392.54)
Transfer to Deep Creek Reserve	-	567.00	(567.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	4,653.16	\$ 7,103.00	\$ (2,449.84)
<b>Receipts Over (Under) Expenditures</b>	1,153.03		
<b>Unencumbered Cash, Beginning</b>	6,701.84		
<b>Unencumbered Cash, Ending</b>	\$ 7,854.87		

**Deep Creek Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Miscellaneous	\$ 2,042.16	\$ 2,026.00	\$ 16.16
Transfer from Deep Creek Sewer	-	567.00	(567.00)
<b>Cash Receipts Total</b>	2,042.16	\$ 2,593.00	\$ (550.84)
<b>Expenditures and Transfers Subject to Budget</b>			
Commodities	-	\$ 6,180.00	\$ (6,180.00)
Contractual Services	-	5,000.00	(5,000.00)
Capital Outlay	-	10,000.00	(10,000.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	-	\$ 21,180.00	\$ (21,180.00)
<b>Receipts Over (Under) Expenditures</b>	2,042.16		
<b>Unencumbered Cash, Beginning</b>	26,899.41		
<b>Unencumbered Cash, Ending</b>	\$ 28,941.57		

**Mertz/McGehee Drainage**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

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

**Carson Sewer Benefit District**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Ad Valorem Tax	\$ 3,701.04	\$ 3,800.00	\$ (98.96)
Charges for Services	105.00	105.00	-
<b>Cash Receipts Total</b>	3,806.04	\$ 3,905.00	\$ (98.96)
 <b>Expenditures and Transfers Subject to Budget</b>			
Commodities	31.34	\$ -	\$ 31.34
Contractual Services	1,296.60	2,691.00	(1,394.40)
Capital Outlay	-	-	-
Transfer to Carson Sewer Reserve	-	2,889.00	(2,889.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	1,327.94	\$ 5,580.00	\$ (4,252.06)
 <b>Receipts Over (Under) Expenditures</b>	2,478.10		
 <b>Unencumbered Cash, Beginning</b>	7,446.76		
 <b>Unencumbered Cash, Ending</b>	\$ 9,924.86		

**Carson Sewer Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Transfer from Carson Sewer Fund	\$ -	\$ 2,889.00	\$ (2,889.00)
<b>Cash Receipts Total</b>	-	\$ 2,889.00	\$ (2,889.00)
<b>Expenditures and Transfers Subject to Budget</b>			
Commodities	-	\$ 5,000.00	\$ (5,000.00)
Contractual Services	-	8,308.00	(8,308.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	-	\$ 13,308.00	\$ (13,308.00)
<b>Receipts Over (Under) Expenditures</b>	-		
<b>Unencumbered Cash, Beginning</b>	20,500.00		
<b>Unencumbered Cash, Ending</b>	\$ 20,500.00		

**Lakeside Heights Sewer  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Misc Collections	\$ 565.53	\$ 432.00	\$ 133.53
<b>Cash Receipts Total</b>	<u>565.53</u>	<u>\$ 432.00</u>	<u>\$ 133.53</u>
<b>Expenditures and Transfers Subject to Budget</b>			
Contractual Services	178.20	\$ 432.00	\$ (253.80)
<b>Expenditures and Transfers Subject to Budget Total</b>	<u>178.20</u>	<u>\$ 432.00</u>	<u>\$ (253.80)</u>
<b>Receipts Over (Under) Expenditures</b>	387.33		
<b>Unencumbered Cash, Beginning</b>	<u>328.34</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 715.67</u>		

**Lakeside Heights Sewer Reserve  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Misc Collections	\$ 525.00	\$ 540.00	\$ (15.00)
<b>Cash Receipts Total</b>	525.00	\$ 540.00	\$ (15.00)
<b>Expenditures and Transfers Subject to Budget</b>			
Capital Outlay	-	\$ 540.00	\$ (540.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	-	\$ 540.00	\$ (540.00)
<b>Receipts Over (Under) Expenditures</b>	525.00		
<b>Unencumbered Cash, Beginning</b>	330.00		
<b>Unencumbered Cash, Ending</b>	\$ 855.00		

**University Park Improvement District  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014**

	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>			
Ad Valorem Tax	\$ 7,008.67	\$ 7,224.00	\$ (215.33)
Delinquent Tax	115.99	-	115.99
Charges for Services	4,591.38	8,500.00	(3,908.62)
<b>Cash Receipts Total</b>	11,716.04	\$ 15,724.00	\$ (4,007.96)
<b>Expenditures and Transfers Subject to Budget</b>			
Operating	7,629.71	\$ 10,885.00	\$ (3,255.29)
Taxes	-	1,100.00	(1,100.00)
Insurance	3,932.00	4,000.00	(68.00)
<b>Expenditures and Transfers Subject to Budget Total</b>	11,561.71	\$ 15,985.00	\$ (4,423.29)
<b>Receipts Over (Under) Expenditures</b>	154.33		
<b>Unencumbered Cash, Beginning</b>	3,465.52		
<b>Unencumbered Cash, Ending</b>	\$ 3,619.85		

**Agency Funds**  
**Summary of Receipts and Disbursements Agency Funds**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

<b>Fund</b>	Beginng Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
Ad Valorem Property Tax	\$ 39,590,784.08	\$ 73,083,306.18	\$ 71,668,581.02	\$ 41,005,509.24
Special Assessments	3,435,451.15	6,304,326.79	6,261,095.54	3,478,682.40
Motor Vehicle Tax	1,084,498.84	5,539,121.99	5,491,060.69	1,132,560.14
Real Estate Redemption	177,950.47	679,877.76	647,728.65	210,099.58
Advance Tax	-	6,076.01	6,076.01	-
Tax Sale	5,896.74		6.36	5,890.38
Special Delinquent Personal	3,515.12	131,342.79	128,825.27	6,032.64
City County Highway Tax	-	1,262,972.60	1,262,972.60	-
Vehicle Rental Excise Tax	50,801.58	116,394.82	110,751.89	56,444.51
Recreational Vehicle Tax	8,473.29	50,640.73	51,691.50	7,422.52
Heavy Truck	41,472.01	250,484.85	258,006.95	33,949.91
<b>Total Distributable Funds</b>	<u>44,398,843.28</u>	<u>87,424,544.52</u>	<u>85,886,796.48</u>	<u>45,936,591.32</u>
<b>State Funds:</b>				
State General	(0.50)	0.50	-	-
Educational Building	-	614,495.41	614,495.41	-
Institutional Building	-	307,247.67	307,247.67	-
Vehicle Registrations	-	3,013,344.51	3,013,344.51	-
Game Licenses	301.50	9,909.25	10,178.50	32.25
<b>Total State Funds</b>	<u>301.00</u>	<u>3,944,997.34</u>	<u>3,945,266.09</u>	<u>32.25</u>
<b>Subdivision Funds:</b>				
School Districts	63.34	30,439,084.79	30,439,169.80	(21.67)
Townships	-	823,607.77	823,607.77	-
Cities	-	22,882,701.57	22,882,701.57	-
Cemeteries	2,150.60	56,889.60	58,643.09	397.11
NCK Library System	-	168,044.76	168,044.76	-
Mill Creek Watershed	-	213.95	213.95	-
<b>Total Subdivision Funds</b>	<u>2,213.94</u>	<u>54,370,542.44</u>	<u>54,372,380.94</u>	<u>375.44</u>
<b>Other Funds:</b>				
Riley County Police Department	2,397,249.06	18,377,779.64	19,203,323.21	1,571,705.49
Law Enforcement Trust	14,318.81	-	14,318.81	-
Long & Short Accounts	21,485.82	1,886.99	79.39	23,293.42
Tax Holding	52,905.35	420,149.63	417,751.87	55,303.11
Drivers License	1,815.00	92,624.00	93,579.00	860.00
Sales and Compensating Tax	88,068.80	2,117,828.54	2,035,819.66	170,077.68
<b>Total Other Funds</b>	<u>2,575,842.84</u>	<u>21,010,268.80</u>	<u>21,764,871.94</u>	<u>1,821,239.70</u>
<b>Total</b>	<u>\$ 46,977,201.06</u>	<u>\$ 166,750,353.10</u>	<u>\$ 165,969,315.45</u>	<u>\$ 47,758,238.71</u>

See the independant auditor's report on required supplementary information



APPENDIX A

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

August 12, 2015

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, 2014, 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 August 12, 2015.

**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*

James Gordon & Associates CPA., P.A.



**Schedule of Receipts and Expenditures of Federal Awards  
For the Year Ended December 31, 2014**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Revenues	Expenditures
<b>Department of Agriculture</b>					
Food and Nutrition Service					
Passed Through Kansas Department of Health and Environment					
Special Supplements Nutrition Program for Women, Infants and Children	10.557	264000000	\$ 655,200.00	\$ 599,892.00	\$ 655,200.00
Rural Utilities Service					
Water and Waste Disposal Systems for Rural Communities	10.760	12-4155-0-3-452	4,175,000.00	100,358.00	100,358.00
Fish & Wildlife Management Assistance					
National Fish Passage Program	15.608	FWS-NFPP-FY11	50,000.00	-	50,000.00
<b>Total Department of Agriculture</b>				<u>700,250.00</u>	<u>805,558.00</u>
<b>Department of Health and Human Services</b>					
Passed Through Kansas Department of Health and Environment					
Centers for Disease Control and Prevention					
Public Health Emergency Preparedness	93.069	264000000	63,794.00	49,253.00	63,794.00
Immunization Cooperative Agreements	93.268	264000000	10,004.00	10,004.00	10,004.00
Investigations and Technical Assistance	93.283	264000000	6,459.00	6,459.00	5,316.00
Office of Population Affairs					
Family Planning Services	93.217	264000000	142,658.00	142,510.00	142,658.00
Administration for Children and Families					
Child Care and Development Block Grant	93.575	264000000	34,171.00	34,171.00	34,171.00
Centers for Medicare and Medicaid Services					
Medical Assistance Program	93.778	264000000	212,000.00	212,000.00	212,000.00
Health Resources and Service Administration					
HIV Care Formula Grants	93.917	264000000	31,367.00	13,259.00	14,338.00
Maternal and Child Health Services Block Grant to the States	93.994	264000000	55,174.00	55,174.00	55,174.00
<b>Total Department of Health and Human Services</b>				<u>522,830.00</u>	<u>537,455.00</u>
<b>Department of Army, Department of Defense</b>					
Passed Through Department of Administration					
Federal Flood Control Allocation	12.103	FFC10-14	3,049.00	3,049.00	3,049.00
<b>Department of Interior</b>					
Payments In Lieu of Taxes (PILT)	15.226		35,172.00	35,172.00	35,172.00

The notes are an integral part of this schedule.

**Schedule of Receipts and Expenditures of Federal Awards  
For the Year Ended December 31, 2014**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Revenues	Expenditures
<b>Election Assistance Commission</b>					
Help America Vote Act Requirements Payments	90.401		17,124.00	<u>17,124.00</u>	<u>17,124.00</u>
<b>Department of Homeland Security</b>					
Passed Through North Central Planning Commission Homeland Security Grant Program	97.067	DHS-14-GPD-067-000-01	82,452.00	82,452.00	82,452.00
Passed Through Kansas Department of Emergency Management Emergency Management Performance Grant (EMPG)	97.042	70-0561-0-1-999	6,780.00	29,850.00	6,780.00
Federal Emergency Management Agency Assistance to Firefighters Grant	97.044	EMW-2012 FO 00852	362,241.00	<u>362,241.00</u>	<u>362,241.00</u>
<b>Total Department of Homeland Security</b>				<u>474,543.00</u>	<u>451,473.00</u>
<b>Department of Transportation</b>					
Pipeline and Hazardous Materials Safety Administration Passed Through Kansas Department of Emergency Management Hazardous Materials Emergency Planning (HMEP)	20.703	HMP0299120100	18,750.00	15,000.00	-
Federal Aid Road Construction Passed Through Kansas Department of Transportation Highway Planning and Construction	20.205	81 C 0314-01	12,599.00	12,599.00	1,599.00
Highway Planning and Construction	20.205	81 C 0027-01	36,627.00	<u>36,627.00</u>	<u>36,627.00</u>
<b>Total Department of Transportation</b>				<u>64,226.00</u>	<u>38,226.00</u>
<b>Department of Justice</b>					
Office of Justice Programs	16.812	15-0401-0-1-754	62.00	62.00	62.00
Passed Through Executive Office of the State of Kansas Violence Against Women Act Court Training and Improvement Grants	16.588	Nun13-VAWA-16	10,500.00	<u>875.00</u>	-
<b>Total Department of Justice</b>				<u>937.00</u>	<u>62.00</u>
<b>Total 2014 Federal Awards</b>				<u>\$ 1,818,131.00</u>	<u>\$ 1,888,119.00</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, 2014**

**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 received or approved after year end are included as negative program balances when terms of the granting agency are to reimburse current expenditures. Certain prior period activities that were not approved for reimbursement until after the prior year schedule was prepared are included in the Schedule as current expenditures.

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

**Notes to the Schedule of Receipts and Expenditures  
of Federal Awards  
For the Year Ended December 31, 2014**

**3. Reconciliation Basis of Presentation**

<u>Supplementary Schedule</u>	<u>Program</u>	<u>Receipt</u>	<u>Expenditure</u>
<b>2014 SEFA Schedule - dollars reported on 2014 Financial Statement</b>			
Schedule 2-1 General Fund			
Federal in Lieu of Tax	15.226	\$ 35,172.00	\$ 35,172.00
Federal Grants	16.588	875.00	-
Federal Grants	97.067	749.00	749.00
Federal Grants	12.103	915.00	915.00
Federal Grants	97.042	29,850.00	6,780.00
Schedule 2-2 Health Department			
Federal Grants	10.557	599,892.00	655,200.00
Federal Grants	93.069	49,253.00	63,794.00
Federal Grants	93.217	142,510.00	142,658.00
Federal Grants	93.268	10,004.00	10,004.00
Federal Grants	93.283	6,459.00	5,316.00
Federal Grants	93.575	34,171.00	34,171.00
Federal Grants	93.778	212,000.00	212,000.00
Federal Grants	93.917	13,259.00	14,338.00
Federal Grants	93.994	55,174.00	55,174.00
Schedule 2-5 Road and Bridge ½ Cent Sales Tax			
Federal Grants	20.205	49,226.00	49,226.00
Federal Grants	15.608	-	50,000.00
Schedule 2-10 Rural Fire Capital Outlay			
Federal Grants	97.044	362,241.00	362,241.00
Schedule 2-13 Adult Services			
Federal Grants	16.812	62.00	62.00
Schedule 2-20 Miscellaneous Nonbudgeted			
Federal Grants	20.703	15,000.00	-
Schedule 2-22 University Park Sewer Replacement			
Federal Grants	10.760	100,358.00	36,417.00
Schedule 3 Agency Funds			
Township Receipts	12.103	305.00	305.00
USD Receipts	12.103	1,829.00	1,829.00
<b>2014 SEFA Schedule - dollars on 2013 Financial Statement</b>			
Federal Grants	10.760	-	63,941.00
<b>2014 SEFA Schedule - Non Cash Federal Awards not reported on Financial Statement</b>			
	90.401	17,124.00	17,124.00
	97.067	<u>81,703.00</u>	<u>81,703.00</u>
		<u>\$ 1,818,131.00</u>	<u>\$ 1,888,119.00</u>



**APPENDIX C**

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

August 12, 2015

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, 2014. 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, 2014.

## **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 Prior Year Single Audit Findings  
For the Year Ended December 31, 2014**

**Section I - Summary of Auditor's Results**

Type of auditor's report issued:	<b>Unqualified</b>
Internal control over financial reporting:	
Material weakness(es) identified	<b>None Identified</b>
Reportable condition(s) identified that are not considered to be material weaknesses?	<b>None Identified</b>
Noncompliance material to financial statements noted?	<b>None</b>

**Federal Awards**

Internal control over major programs:	
Material weakness(es) identified?	<b>None Identified</b>
Reportable condition(s) identified that are not considered to be material weaknesses?	<b>None Identified</b>
Type of auditor's report issued on compliance for major programs:	<b>Unqualified</b>
Any audit findings disclosed that are required to be reported in accordance with Section 501(a) of Circular A-133?	<b>No Findings</b>

Riley County, Kansas

Schedule of Prior Year Single Audit Findings  
For the Year Ended December 31, 2014

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	Department of Agriculture Special Supplements Nutrition Program for Women, Infants and Children
97.044	Department of Homeland Security - Assistance to Firefighters Grant

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

Auditee qualified as low-risk auditees? **Yes**

**Section II - Financial Statement Findings** **No Findings**

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

Major Programs Single Audit Findings	
Special Supplements Nutrition Program for Women, Infants and Childrer	<b>No Findings</b>
Assistance to Firefighters Grant	<b>No Findings</b>

**Summary Schedule of Prior Year Single Audit Findings  
For the Year Ended December 31, 2014**

**There were no prior year single audit findings.**