

Riley County, Kansas

**Regulatory Basis
Financial Statement
December 31, 2015**

Riley County, Kansas
Financial Statement
For the Year Ended December 31, 2015

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INDEPENDENT AUDITOR'S REPORT

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, 2015, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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); this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1(c) to the financial statement, the financial statement is prepared by Riley County, Kansas on the basis of the financial reporting 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.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1(c) and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Riley County, Kansas as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Unmodified 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, 2015, 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).

Other Matters

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 summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule 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).

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis 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 statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 4, 2016, on our consideration of Riley County, Kansas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Riley County, Kansas's internal control over financial reporting and compliance.

James Gordon & Associates

James Gordon & Associates CPA, P.A.

Manhattan, Kansas

August 4, 2016



Riley County, Kansas

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	\$ 5,321,344	\$ 24,278,815	\$ 23,843,714	\$ 5,756,445	\$ 280,054	\$ 6,036,499
Special Purpose Funds						
Health Department	168,758	3,941,934	3,561,368	549,324	91,224	640,548
Register of Deeds Technology	76,337	69,495	95,205	50,627	-	50,627
County Clerk Technology	-	17,319	-	17,319	-	17,319
County Treasurer Technology	-	17,319	10,800	6,519	-	6,519
War Memorial	9,830	975	1,200	9,605	-	9,605
County Auction	61,548	897	4,535	57,910	-	57,910
Juvenile Services	24,913	312,325	311,783	25,455	23	25,478
Prosecuting Attorney Training	7,771	3,793	8,158	3,406	-	3,406
Motor Vehicle Operations	18,924	380,863	362,207	37,580	1,575	39,155
Special Alcohol Programs	9,586	2,764	4,420	7,930	-	7,930
Adult Services	88,356	570,102	579,151	79,307	350	79,657
Capital Improvements	2,934,803	2,113,894	1,176,341	3,872,356	187,966	4,060,322
Economic Development	194,778	275,000	294,372	175,406	-	175,406
County Building	78,828	224,449	293,310	9,967	21,101	31,068
Road and Bridge 1/2 Cent Sales Tax	3,770,465	1,855,194	951,205	4,674,454	15,085	4,689,539
RCPD	357,507	4,156,709	4,084,801	429,415	6,859	436,274
Landfill Closure	46,602	40,000	69,190	17,412	1,060	18,472
Fire District	73,740	613,150	671,268	15,622	36,430	52,052
Rural Fire Capital Outlay	284,020	220,355	113,061	391,314	-	391,314
Miscellaneous Nonbudgeted	60,422	52,442	33,960	78,904	1,323	80,227
Bond and Interest Fund						
Bond and Interest	224,726	791,517	790,941	225,302	-	225,302

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

Riley County, Kansas

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Capital Project Funds						
Fire District #1 Tuttle Cove						
Firestation	\$ -	\$ 663,061	\$ 275,890	\$ 387,171	\$ 100,256	\$ 487,427
University Park Sewer Replacement	-	295,872	295,872	-	-	-
Expansion of U.P./Lakeside Heights	1,476	53,425	54,901	-	-	-
Business Funds						
Emergency 911	774,994	297,902	488,995	583,901	4,654	588,555
Solid Waste Disposal	402,759	2,367,879	2,361,770	408,868	165,310	574,178
University Park Water and Sewer	38,034	106,351	102,021	42,364	6,352	48,716
University Park Water and Sewer Reserve	15,488	45,282	33,490	27,280	1,260	28,540
University Park Improvement District	3,620	19,855	19,090	4,385	-	4,385
Hunter's Island Water District	7,962	24,521	28,201	4,282	3,085	7,367
Hunter's Island Water Reserve	16,407	1,564	-	17,971	-	17,971
Carson Sewer Benefit District	9,925	4,200	678	13,447	42	13,489
Carson Sewer Reserve	20,500	-	400	20,100	-	20,100
Deep Creek Sewer	7,855	5,200	5,236	7,819	357	8,176
Deep Creek Reserve	28,942	1,977	-	30,919	-	30,919
Moehlman Bottoms Water District	9,353	13,331	13,346	9,338	1,562	10,900
Moehlman Bottoms Reserve	6,947	738	-	7,685	-	7,685
Valleywood Operations	16,561	20,590	2,464	34,687	283	34,970
Valleywood Operations Reserve	37,730	-	-	37,730	-	37,730
Terra Heights Sewer	44,390	24,040	42,089	26,341	756	27,097
Terra Heights Sewer Sinking	34,073	42,726	16,054	60,745	2,109	62,854

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

Riley County, Kansas

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds, Continued						
Konza Water District	\$ 63,539	\$ 76,876	\$ 64,140	\$ 76,275	\$ 7,456	\$ 83,731
Konza Water Reserve	119,708	1,667	1,481	119,894	-	119,894
Lakeside Heights Sewer	716	663	598	781	35	816
Lakeside Heights Sewer Reserve	855	5,636	-	6,491	-	6,491
Mertz/McGehee Drainage	6,183	-	-	6,183	-	6,183
Total Financial Reporting Entity	\$ 15,481,275	\$ 44,012,667	\$ 41,067,706	\$ 18,426,236	\$ 936,567	\$ 19,362,803

Composition of Cash

Certificates of Deposit	\$ 2,900,000
CDARs	13,100,000
Savings Accounts	229,476
Checking Accounts	55,488,390
Petty Cash and Change Funds	5,345

Total Cash

Total Cash	71,723,211
Less: Agency Funds per Schedule 3	(52,360,408)

Total Reporting Entity (Excluding Agency Funds)

\$ 19,362,803

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

Riley County, Kansas

Notes to the Financial Statement December 31, 2015

1. Summary of Significant Accounting Policies

(a) Financial Reporting Entity

Riley County, Kansas (the County) 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.

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

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

In addition, under applicable state statutes, the County provides accounting services to the University Park Improvement District, which provides recreation facilities for that district within the County. This is accounted for as a business fund in the County's financial statement. This special district has a separate governing body responsible for governance decisions and the district's budget is subject to the same requirements and budget process as the County. Revenues required for the upkeep of these recreational facilities are derived solely from customer user fees.

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 specific regulatory receipt sources, (other than 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.

Riley County, Kansas

Notes to the Financial Statement December 31, 2015

1. Summary of Significant Accounting Policies, Continued

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.

(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 budget:

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

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.

Riley County, Kansas

Notes to the Financial Statement
December 31, 2015

1. Summary of Significant Accounting Policies, Continued

(d) Budgetary Information, Continued

The following budgets were amended during the current year:

	Original Budgeted Expenditures	Amended Budgeted Expenditures
General Fund	\$ 24,598,832	\$ 26,523,540
Health Department Fund	3,761,387	4,059,225
Register of Deeds Technology Fund	50,050	145,355
Juvenile Services Fund	324,728	337,389
Adult Services Fund	569,101	658,356
County Building Fund	270,000	303,106
RCPD Fund	4,140,956	4,524,310
Landfill Closure Fund	45,700	86,644
Fire District Fund	629,442	686,890
Fire District #1 Tuttle Cove Firestation Fund	-	663,061
Terra Heights Sewer Fund	44,707	68,921

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. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for the capital project funds, agency funds, the miscellaneous nonbudgeted funds, and the following special purpose and business funds:

Register of Deeds Technology Fund	Landfill Closure Fund
County Clerk Technology Fund	Rural Fire Capital Outlay Fund
County Treasurer Technology Fund	University Park Water and Sewer Reserve Fund
War Memorial Fund	Hunter's Island Water Reserve Fund
County Auction Fund	Carson Sewer Reserve Fund
Juvenile Services Fund	Deep Creek Reserve Fund
Prosecuting Attorney Training Fund	Moehlman Bottoms Reserve Fund
Motor Vehicle Operations Fund	Valleywood Operations Reserve Fund
Adult Services Fund	Terra Heights Sewer Sinking Fund
Capital Improvements Fund	Konza Water Reserve Fund
Road and Bridge ½ Cent Sales Tax Fund	Lakeside Heights Sewer Reserve Fund

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.

Riley County, Kansas

Notes to the Financial Statement December 31, 2015

1. Summary of Significant Accounting Policies, Continued

(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, 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) Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursement under KMAAG regulatory basis of accounting.

(g) 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 1st 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 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year prior to January 1st of the ensuing year.

Riley County, Kansas

Notes to the Financial Statement December 31, 2015

2. Compliance with Financial-Related Legal and Contractual Provisions

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 statement 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, 2015:

Receipts	
Case fees from Clerk of the District Court	\$ 27,726
Registration Fees and LexisNexis	11,220
Riley County Clerk	<u>12,240</u>
Total Receipts	<u>51,186</u>
Expenditures	
Books and Publications	33,438
Manhattan Public Library	10,000
Other	<u>321</u>
Total Expenditures	<u>43,759</u>
Receipts Over (Under) Expenditures	7,427
Unencumbered Cash, Beginning	<u>54,034</u>
Unencumbered Cash, Ending	<u>\$ 61,461</u>

3. Deposits and Investments

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

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 in which the County is located, or in an adjoining county if such institution has been designated as an official depository 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.

Riley County, Kansas

Notes to the Financial Statement December 31, 2015

3. Deposits and Investments, Continued

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, 2015.

At December 31, 2015, the County's carrying amount of deposits was \$71,707,323 and the bank balance was \$72,822,113. Of the bank balance, \$17,361,276 was covered by federal depository insurance, \$3,986,076 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$51,474,761 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.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

Project	Project Authorization	Expended To Date
Sewer Projects	\$ 4,265,000	\$ 486,230
Bridge Projects	1,967,428	814,954
Construction Projects	1,430,000	321,109
Culvert Projects	973,868	321,947
Precast Concrete Culvert Box Projects	75,402	-

Riley County, Kansas

Notes to the Financial Statement
December 31, 2015

5. Interfund Transfers

Interfund transfers within the County are substantially for the purpose of subsidizing the operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by the Kansas Statutes. The County's interfund transfers and regulatory authority for the year ended December 31, 2015 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Health Department Fund	K.S.A. 65-204	\$ 1,279,894
General Fund	Capital Improvements Fund	K.S.A. 19-120	2,104,170
General Fund	Economic Development Fund	K.S.A. 19-4102	275,000
General Fund	Landfill Closure Fund	Court Order	40,000
	Expansion of U.P./Lakeside		
General Fund	Heights Fund	K.S.A. 19-120	66
Motor Vehicle Operation Fund	General Fund	K.S.A. 8-145	18,924
Capital Improvement Fund	Bond & Interest Fund	Bond Covenant	205,569
Economic Development Fund	Bond & Interest Fund	Bond Covenant	45,525
Fire District Fund	Rural Fire Capital Outlay Fund	K.S.A. 19-3612c	220,000
	Fire District #1 Tuttle Cove		
Rural Fire Capital Outlay Fund	Firestation Fund	K.S.A. 19-3612c	113,061
Expansion of U.P./Lakeside			
Heights Fund	General Fund	K.S.A. 79-2958	7,260
University Park Water & Sewer Fund	University Park Water & Sewer Reserve Fund	K.S.A. 12-631o	30,000
Terra Heights Sewer Fund	Terra Heights Sinking Fund	K.S.A. 12-631o	30,000
Terra Heights Sinking Fund	Bond & Interest Fund	Bond Covenant	6,203

Riley County, Kansas

Notes to the Financial Statement
December 31, 2015

6. Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2015, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2013-A	3.00%-3.50%	09/17/2013	\$ 1,860,000	09/01/2028	\$ 1,610,000	\$ -	\$ 280,000	\$ 1,330,000	\$ 49,225
Series 2012-A	1.00%-2.00%	08/30/2012	205,000	09/01/2022	165,000	-	20,000	145,000	2,390
Series 2010-A	2.00%-3.375%	03/01/2010	375,000	09/01/2020	240,000	-	35,000	205,000	7,381
Series 2010-B	2.75%-4.125%	12/01/2010	4,915,000	09/01/2025	2,355,000	-	210,000	2,145,000	84,938
Series 2009	5.80%-5.90%	07/15/2009	90,000	09/01/2019	45,000	-	10,000	35,000	2,630
General Obligation Temporary Notes:									
Fire District No. 1 Temporary Note	1.98%	12/22/2015	550,000	12/22/2016	-	550,000	-	550,000	-
State of Kansas Loans:									
KS DOT TR 0064	3.93%	10/01/2007	628,000	08/01/2017	204,769	-	69,110	135,659	8,047
Kansas Water Pollution Control Loan	3.09%	05/24/2000	180,106	03/01/2020	50,972	-	10,727	40,245	1,493
Subtotal Bonds, Notes, and Loans					4,670,741	550,000	634,837	4,585,904	156,104
KDOT Agreement:									
56th St. Interchange at K-18	N/A	04/07/2011	1,500,000	01/31/2021	1,050,000	-	150,000	900,000	-
Capital Leases:									
4 Roadgraders	2.71%	06/14/2013	834,076	06/14/2023	745,061	-	34,874	710,187	20,186
2 Ambulances	2.55%	11/03/2010	374,902	11/03/2015	61,616	-	61,616	-	1,898
Telecommunications	2.07%	03/25/2011	208,856	06/25/2015	42,844	-	42,844	-	893
Total Contractual Indebtedness					<u>\$ 6,570,262</u>	<u>\$ 550,000</u>	<u>\$ 924,171</u>	<u>\$ 6,196,091</u>	<u>\$ 179,081</u>

Riley County, Kansas

Notes to the Financial Statement
December 31, 2015

6. Long-Term Debt, Continued

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
	2016	2017	2018	2019	2020	2021-2025	2026-2031	
Principal								
General Obligation Bonds	\$ 545,000	\$ 550,000	\$ 555,000	\$ 365,000	\$ 375,000	\$ 1,330,000	\$ 140,000	\$ 3,860,000
General Obligation Notes	550,000	-	-	-	-	-	-	550,000
State of Kansas Loans	82,887	75,239	11,761	6,017	-	-	-	175,904
KDOT Agreement	150,000	150,000	150,000	150,000	150,000	150,000	-	900,000
Capital Leases	35,819	36,789	37,786	38,810	39,861	521,122	-	710,187
Total Principal	<u>1,363,706</u>	<u>812,028</u>	<u>754,547</u>	<u>559,827</u>	<u>564,861</u>	<u>2,001,122</u>	<u>140,000</u>	<u>6,196,091</u>
Interest								
General Obligation Bonds	130,171	114,181	97,861	80,266	68,304	170,320	9,975	671,078
General Obligation Notes	10,890	-	-	-	-	-	-	10,890
State of Kansas Loans	6,490	3,323	459	93	-	-	-	10,365
Capital Leases	19,242	18,271	17,274	16,251	15,199	38,999	-	125,236
Total Interest	<u>166,793</u>	<u>135,775</u>	<u>115,594</u>	<u>96,610</u>	<u>83,503</u>	<u>209,319</u>	<u>9,975</u>	<u>817,569</u>
Total Principal & Interest	<u>\$ 1,530,499</u>	<u>\$ 947,803</u>	<u>\$ 870,141</u>	<u>\$ 656,437</u>	<u>\$ 648,364</u>	<u>\$ 2,210,441</u>	<u>\$ 149,975</u>	<u>\$ 7,013,660</u>

On December 22, 2015, the County issued a General Obligation Temporary Note for \$550,000 to finance the construction of the Fire District #1 Tuttle Cove Fire Station. The note has an interest rate of 1.98% and a maturity date of December 22, 2016.

Riley County, Kansas

Notes to the Financial Statement December 31, 2015

7. Compensated Absences

Expenses for accumulated vacation and sick leave earned by the employees of the County 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. At December 31, 2015, the County's potential liability for accumulated vacation and sick leave was approximately \$538,000 and \$572,000, respectively. This is not reflected in the financial statement.

8. 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. Kansas law establishes and amends benefit provisions. KPERs issues a publically available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERs website at www.kpers.org or by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2 or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009, and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate at 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. Member contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERs 1 and KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% or 1.00% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$1,043,290 for the year ended December 31, 2015.

Net Pension Liability

At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERs was \$8,526,370. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERs, relative to the total employer and nonemployer contributions of the Local subgroup within KPERs. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERs collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Riley County, Kansas

Notes to the Financial Statement December 31, 2015

9. 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.

10. Landfill Closure and Post-Closure Costs

State and Federal laws and regulations require that the County place a final cover on its landfill site when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The landfill was closed December 31, 1991. Any liability for post-closure care costs associated with the landfill has not been determined. The County incurs monitoring and other costs annually related to the close facility. The actual cost of closure and post-closure care costs may vary significantly over time 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.

11. Subsequent Events

The County has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report which is the date the financial statement was available for issue.

On April 20, 2016, the County issued \$2,357,000 of General Obligation Temporary Notes to provide financing for the University Park Sewer Placement Project. The interest rate of the notes is 1.98% and a maturity date of April 20, 2018.

**Regulatory Required
Supplementary Information**

**Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2015**

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 26,523,540	\$ -	\$ 26,523,540	\$ 23,843,714	\$ (2,679,826)
Special Purpose Funds					
Health Department	4,059,225	-	4,059,225	3,561,368	(497,857)
Register of Deeds Technology	* 145,355	-	145,355	95,205	(50,150)
County Clerk Technology	* 12,500	-	12,500	-	(12,500)
County Treasurer Technology	* 12,500	-	12,500	10,800	(1,700)
War Memorial	* 16,104	-	16,104	1,200	(14,904)
County Auction	* 224,109	-	224,109	4,535	(219,574)
Juvenile Services	* 337,389	-	337,389	311,783	(25,606)
Motor Vehicle Operations	* 402,924	-	402,924	362,207	(40,717)
Special Alcohol Programs	13,457	-	13,457	4,420	(9,037)
Adult Services	* 658,356	-	658,356	579,151	(79,205)
Capital Improvements	* 2,400,000	-	2,400,000	1,176,341	(1,223,659)
Economic Development	380,000	-	380,000	294,372	(85,628)
County Building	303,106	-	303,106	293,310	(9,796)
Road and Bridge 1/2 Cent Sales Tax	* 7,958,901	-	7,958,901	951,205	(7,007,696)
RCPD	4,524,310	-	4,524,310	4,084,801	(439,509)
Landfill Closure	* 86,644	-	86,644	69,190	(17,454)
Fire District	686,890	-	686,890	671,268	(15,622)
Rural Fire Capital Outlay	* 353,061	-	353,061	113,061	(240,000)
Bond and Interest Fund					
Bond and Interest	1,431,732	-	1,431,732	790,941	(640,791)
Capital Project Funds					
Fire District #1 Tuttle Cove Firestation	* 663,061	-	663,061	275,890	(387,171)
University Park Sewer Replacement	* 1,626,059	-	1,626,059	295,872	(1,330,187)

See the independent auditor's report on regulatory required supplementary information.

**Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2015**

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Business Funds					
Emergency 911	\$ 500,400	\$ -	\$ 500,400	\$ 488,995	\$ (11,405)
Solid Waste Disposal	2,365,000	-	2,365,000	2,361,770	(3,230)
University Park Water and Sewer	115,187	-	115,187	102,021	(13,166)
University Park Water and Sewer Reserve	* 50,382	-	50,382	33,490	(16,892)
University Park Improvement District	21,315	-	21,315	19,090	(2,225)
Hunter's Island Water District	36,255	-	36,255	28,201	(8,054)
Hunter's Island Water Reserve	* 13,766	-	13,766	-	(13,766)
Carson Sewer Benefit District	9,734	-	9,734	678	(9,056)
Carson Sewer Reserve	* 16,916	-	16,916	400	(16,516)
Deep Creek Sewer	10,699	-	10,699	5,236	(5,463)
Deep Creek Reserve	* 14,538	-	14,538	-	(14,538)
Moehlman Bottoms Water District	16,797	-	16,797	13,346	(3,451)
Moehlman Bottoms Reserve	* 6,593	-	6,593	-	(6,593)
Valleywood Operations	34,491	-	34,491	2,464	(32,027)
Valleywood Operations Reserve	* 50,891	-	50,891	-	(50,891)
Terra Heights Sewer	68,921	-	68,921	42,089	(26,832)
Terra Heights Sewer Sinking	* 69,560	-	69,560	16,054	(53,506)
Konza Water District	96,872	-	96,872	64,140	(32,732)
Konza Water Reserve	* 75,371	-	75,371	1,481	(73,890)
Lakeside Heights Sewer	760	-	760	598	(162)
Lakeside Heights Sewer Reserve	* 870	-	870	-	(870)
Mertz/McGehee Drainage	6,183	-	6,183	-	(6,183)
Total Primary Government	<u>\$ 56,400,724</u>	<u>\$ -</u>	<u>\$ 56,400,724</u>	<u>\$ 40,970,687</u>	<u>\$ (15,430,037)</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, 2015

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 16,620,983	\$ 16,952,864	\$ (331,881)
Delinquent Tax	278,104	330,675	(52,571)
Motor Vehicle Tax	1,527,680	1,527,680	-
Recreational Vehicle Tax	14,100	14,100	-
Watercraft Tax	15,843	15,843	-
Commercial Vehicle Tax	76,346	76,346	-
16/20 M Vehicle Tax	13,112	13,112	-
Oil, Gas and Mineral Tax	5,965	-	5,965
Intangibles Tax	235,939	235,939	-
Interest on Taxes	301,131	85,000	216,131
Local Sales Tax	1,798,995	1,794,031	4,964
Interest Income	85,468	286,450	(200,982)
Reimbursed Expenses	16,281	-	16,281
Franchise Fees	42,797	32,215	10,582
Licenses, Fees, Permits	716,670	655,092	61,578
Diversion Fees	68,280	65,314	2,966
Special City/County Highway Fund	1,080,901	1,080,901	-
Federal Grants	60,210	-	60,210
Federal In Lieu of Tax	34,765	34,765	-
City In Lieu of Tax	6,499	-	6,499
Grants Non-Federal	37,585	-	37,585
Vehicle Rental Excise Tax	30,618	30,618	-
Mortgage Fees	927,871	757,277	170,594
Recording Fees	170,271	143,674	26,597
21st Judicial District Case Receipts	51,039	53,964	(2,925)
Heritage Trust	34,728	29,218	5,510
TIF Adjustment	-	(378,553)	378,553
Miscellaneous Collections	450	-	450
Transfers In	26,184	18,924	7,260
Total Receipts	<u>24,278,815</u>	<u>\$ 23,855,449</u>	<u>\$ 423,366</u>
Expenditures			
County Attorney			
Personnel Services	1,155,364	\$ 1,140,882	\$ 14,482
Employee Benefits	426,003	488,622	(62,619)
Commodities	16,887	19,061	(2,174)
Contractual Services	114,413	114,117	296
Capital Outlay	1,000	4,850	(3,850)
County Attorney Total	<u>1,713,667</u>	<u>1,767,532</u>	<u>(53,865)</u>

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance Over (Under)
County Clerk			
Personnel Services	\$ 526,277	\$ 524,845	\$ 1,432
Employee Benefits	193,947	223,059	(29,112)
Commodities	3,721	6,208	(2,487)
Contractual Services	37,241	34,901	2,340
Capital Outlay	2,800	1,455	1,345
County Clerk Total	<u>763,986</u>	<u>790,468</u>	<u>(26,482)</u>
County Commissioners			
Personnel Services	124,925	121,186	3,739
Employee Benefits	33,079	51,504	(18,425)
Commodities	604	1,781	(1,177)
Contractual Services	45,682	28,496	17,186
County Commissioners Total	<u>204,290</u>	<u>202,967</u>	<u>1,323</u>
Information Systems			
Personnel Services	519,351	547,744	(28,393)
Personnel Services - Health Department	43,445	50,182	(6,737)
Employee Benefits	186,462	228,524	(42,062)
Employee Benefits - Health Department	20,096	21,327	(1,231)
Commodities	6,396	25,750	(19,354)
Commodities - Health Department	5	250	(245)
Contractual Services	504,841	485,880	18,961
Contractual Services - Health Department	715	37,530	(36,815)
Capital Outlay	152,207	225,300	(73,093)
Capital Outlay - Health Department	11,486	23,550	(12,064)
Information Systems Total	<u>1,445,004</u>	<u>1,646,037</u>	<u>(201,033)</u>
County Counselor			
Personnel Services	338,173	336,031	2,142
Employee Benefits	112,731	142,813	(30,082)
Commodities	3,208	6,257	(3,049)
Contractual Services	45,838	56,463	(10,625)
Capital Outlay	662	1,455	(793)
County Counselor Total	<u>500,612</u>	<u>543,019</u>	<u>(42,407)</u>

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance Over (Under)
Register of Deeds			
Personnel Services	\$ 269,490	\$ 261,903	\$ 7,587
Employee Benefits	95,274	111,308	(16,034)
Commodities	3,946	2,929	1,017
Contractual Services	45,415	15,530	29,885
Capital Outlay	-	1,940	(1,940)
Register of Deeds Total	<u>414,125</u>	<u>393,610</u>	<u>20,515</u>
County Treasurer			
Personnel Services	470,184	479,017	(8,833)
Employee Benefits	196,727	203,581	(6,854)
Commodities	3,371	8,342	(4,971)
Contractual Services	53,007	47,608	5,399
County Treasurer Total	<u>723,289</u>	<u>738,548</u>	<u>(15,259)</u>
District Court			
Commodities	20,415	31,525	(11,110)
Contractual Services	94,505	149,817	(55,312)
Capital Outlay	18,943	4,365	14,578
District Court Total	<u>133,863</u>	<u>185,707</u>	<u>(51,844)</u>
Emergency Management			
Personnel Services	124,742	121,421	3,321
Employee Benefits	45,373	51,604	(6,231)
Commodities	17,216	12,610	4,606
Contractual Services	19,999	28,877	(8,878)
Capital Outlay	921	-	921
Emergency Management Total	<u>208,251</u>	<u>214,512</u>	<u>(6,261)</u>
County Coroner			
Personnel Services	5,227	5,458	(231)
Employee Benefits	405	-	405
Contractual Services	33,750	60,674	(26,924)
County Coroner Total	<u>39,382</u>	<u>66,132</u>	<u>(26,750)</u>
Juvenile Detention			
Contractual Services	80,128	80,128	-
Juvenile Detention Total	<u>80,128</u>	<u>80,128</u>	<u>-</u>

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance Over (Under)
Fair			
Commodities	\$ 16,200	\$ 18,430	\$ (2,230)
Contractual Services	70,407	67,852	2,555
Capital Outlay	<u>12,551</u>	<u>10,083</u>	<u>2,468</u>
Fair Total	<u>99,158</u>	<u>96,365</u>	<u>2,793</u>
Ambulance			
Contractual Services	<u>975,329</u>	<u>1,270,937</u>	<u>(295,608)</u>
Ambulance Total	<u>975,329</u>	<u>1,270,937</u>	<u>(295,608)</u>
Museum			
Personnel Services	270,136	247,791	22,345
Employee Benefits	82,306	98,879	(16,573)
Commodities	3,363	3,007	356
Contractual Services	7,171	9,952	(2,781)
Capital Outlay	<u>616</u>	<u>-</u>	<u>616</u>
Museum Total	<u>363,592</u>	<u>359,629</u>	<u>3,963</u>
Election			
Personnel Services	178,375	198,904	(20,529)
Employee Benefits	62,586	68,054	(5,468)
Commodities	8,314	16,975	(8,661)
Contractual Services	91,666	113,685	(22,019)
Capital Outlay	<u>-</u>	<u>27,160</u>	<u>(27,160)</u>
Election Total	<u>340,941</u>	<u>424,778</u>	<u>(83,837)</u>
County Appraiser			
Personnel Services	887,012	874,815	12,197
Employee Benefits	329,123	367,540	(38,417)
Commodities	16,903	19,109	(2,206)
Contractual Services	101,745	87,203	14,542
Capital Outlay	<u>-</u>	<u>7,761</u>	<u>(7,761)</u>
County Appraiser Total	<u>1,334,783</u>	<u>1,356,428</u>	<u>(21,645)</u>

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance Over (Under)
Planning and Development			
Personnel Services	\$ 297,927	\$ 289,184	\$ 8,743
Personnel Services - Health Department	51,189	49,652	1,537
Employee Benefits	88,181	122,903	(34,722)
Employee Benefits - Health Department	24,218	21,102	3,116
Commodities	3,919	12,513	(8,594)
Contractual Services	24,399	33,243	(8,844)
Capital Outlay	299	1,940	(1,641)
Planning and Development Total	<u>490,132</u>	<u>530,537</u>	<u>(40,405)</u>
General Services			
Personnel Services	35,757	56,783	(21,026)
Employee Benefits	5,892	-	5,892
Commodities	6,979	3,255	3,724
Contractual Services	1,006,806	1,679,795	(672,989)
Capital Outlay	-	75,710	(75,710)
General Services Total	<u>1,055,434</u>	<u>1,815,543</u>	<u>(760,109)</u>
Road & Bridge/Public Works			
Personnel Services	2,611,360	3,050,296	(438,936)
Personnel Services - Health Department	113,680	105,231	8,449
Employee Benefits	1,015,799	1,227,898	(212,099)
Employee Benefits - Health Department	64,011	44,725	19,286
Commodities	2,177,130	2,305,040	(127,910)
Contractual Services	527,727	675,974	(148,247)
Capital Outlay	221,972	356,987	(135,015)
Road & Bridge/Public Works Total	<u>6,731,679</u>	<u>7,766,151</u>	<u>(1,034,472)</u>
Noxious Weed & HH Waste			
Personnel Services	350,252	376,224	(25,972)
Employee Benefits	128,575	159,895	(31,320)
Commodities	67,546	59,812	7,734
Contractual Services	79,487	81,928	(2,441)
Noxious Weed & HH Waste Total	<u>625,860</u>	<u>677,859</u>	<u>(51,999)</u>
Juvenile Supervision			
Personnel Services	2,137	-	2,137
Employee Benefits	1,725	-	1,725
Juvenile Supervision Total	<u>3,862</u>	<u>-</u>	<u>3,862</u>

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Appropriations			
Council on Aging	\$ 252,437	\$ 252,437	\$ -
Mental Health	251,000	251,000	-
Big Lakes Development Center	208,901	208,901	-
Extension Council	526,602	526,602	-
Conservation District	54,590	54,590	-
Animal Shelter	65,000	65,000	-
Emergency Shelter	11,000	11,000	-
Riley County Genealogical Society	3,500	3,500	-
ATA Bus	110,490	110,490	-
Appropriations Total	<u>1,483,520</u>	<u>1,483,520</u>	<u>-</u>
Liability Insurance	413,697	564,069	(150,372)
Transfers Out	<u>3,699,130</u>	<u>3,549,064</u>	<u>150,066</u>
Total Expenditures	<u>23,843,714</u>	<u>\$ 26,523,540</u>	<u>\$ (2,679,826)</u>
Receipts Over (Under) Expenditures	435,101		
Unencumbered Cash, Beginning	<u>5,321,344</u>		
Unencumbered Cash, Ending	<u>\$ 5,756,445</u>		

See the independent auditor's report on regulatory required supplementary information.

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	\$ 901,482	\$ 534,769	\$ 366,713
Federal Grants	1,203,479	1,693,435	(489,956)
Other Grants	30,000	-	30,000
Fees - Self Pay	107,861	99,087	8,774
Fees - Medicaid	39,003	39,003	-
Fees - Other Insurance	346,592	346,592	-
Miscellaneous Collections	28,422	66,445	(38,023)
Reimbursements	5,201	-	5,201
Transfers In	1,279,894	1,279,894	-
Total Receipts	<u>3,941,934</u>	<u>\$ 4,059,225</u>	<u>\$ (117,291)</u>
Expenditures			
General Services			
Personnel Services	216,725	\$ 293,826	\$ (77,101)
Employee Benefits	41,581	124,875	(83,294)
Commodities	7,676	7,506	170
Contractual Services	141,222	148,322	(7,100)
Capital Outlay	22,739	-	22,739
General Services Total	<u>429,943</u>	<u>574,529</u>	<u>(144,586)</u>
Wildcat Region PHEP			
Commodities	339	-	339
Contractual Services	5,498	7,635	(2,137)
Wildcat Region PHEP Total	<u>5,837</u>	<u>7,635</u>	<u>(1,798)</u>
Emergency Response			
Personnel Services	36,983	45,406	(8,423)
Employee Benefits	11,154	19,297	(8,143)
Commodities	1,387	1,500	(113)
Contractual Services	2,928	818	2,110
Capital Outlay	5,618	-	5,618
Emergency Response Total	<u>58,070</u>	<u>67,021</u>	<u>(8,951)</u>
WIC			
Personnel Services	414,145	441,658	(27,513)
Employee Benefits	162,948	183,596	(20,648)
Commodities	19,518	12,500	7,018
Contractual Services	17,711	25,750	(8,039)
Capital Outlay	7,609	-	7,609
WIC Total	<u>621,931</u>	<u>663,504</u>	<u>(41,573)</u>

See the independent auditor's report on regulatory required supplementary information.

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance Over (Under)
March of Dimes Grant			
Commodities	\$ 12,809	\$ 11,907	\$ 902
Contractual Services	228	-	228
March of Dimes Grant Total	<u>13,037</u>	<u>11,907</u>	<u>1,130</u>
Child Care Licensing			
Personnel Services	46,734	57,827	(11,093)
Employee Benefits	21,431	24,576	(3,145)
Commodities	400	677	(277)
Contractual Services	2,564	1,920	644
Child Care Licensing Total	<u>71,129</u>	<u>85,000</u>	<u>(13,871)</u>
Family Planning			
Personnel Services	196,005	217,047	(21,042)
Employee Benefits	62,900	92,245	(29,345)
Commodities	58,012	86,250	(28,238)
Contractual Services	32,471	22,530	9,941
Family Planning Total	<u>349,388</u>	<u>418,072</u>	<u>(68,684)</u>
Immunization Action Plan			
Personnel Services	84,948	109,937	(24,989)
Employee Benefits	30,456	46,723	(16,267)
Commodities	259,358	289,814	(30,456)
Contractual Services	6,037	3,526	2,511
Capital Outlay	269	-	269
Immunization Action Plan Total	<u>381,068</u>	<u>450,000</u>	<u>(68,932)</u>
MCH			
Personnel Services	119,338	133,352	(14,014)
Employee Benefits	37,134	56,675	(19,541)
Commodities	161	500	(339)
Contractual Services	2,663	1,800	863
MCH Total	<u>159,296</u>	<u>192,327</u>	<u>(33,031)</u>
Healthy Families			
Personnel Services	266,596	336,570	(69,974)
Employee Benefits	93,911	143,042	(49,131)
Commodities	5,025	4,700	325
Contractual Services	57,067	34,530	22,537
Capital Outlay	9,397	-	9,397
Healthy Families Total	<u>431,996</u>	<u>518,842</u>	<u>(86,846)</u>

See the independent auditor's report on regulatory required supplementary information.

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Smart Start			
Personnel Services	\$ 203,013	\$ 197,773	\$ 5,240
Employee Benefits	75,399	81,062	(5,663)
Commodities	51,804	73,694	(21,890)
Contractual Services	468,201	481,807	(13,606)
Capital Outlay	<u>39,857</u>	<u>-</u>	<u>39,857</u>
Smart Start Total	<u>838,274</u>	<u>834,336</u>	<u>3,938</u>
State Formula			
Personnel Services	113,948	112,402	1,546
Employee Benefits	36,278	47,771	(11,493)
Commodities	3,540	12,081	(8,541)
Contractual Services	<u>14,821</u>	<u>27,746</u>	<u>(12,925)</u>
State Formula Total	<u>168,587</u>	<u>200,000</u>	<u>(31,413)</u>
Healthy Foods & Health Education			
Personnel Services	22,837	24,949	(2,112)
Employee Benefits	7,998	10,603	(2,605)
Commodities	157	500	(343)
Contractual Services	<u>1,820</u>	<u>-</u>	<u>1,820</u>
Healthy Foods & Health Education Total	<u>32,812</u>	<u>36,052</u>	<u>(3,240)</u>
Total Expenditures	<u>3,561,368</u>	<u>\$ 4,059,225</u>	<u>\$ (497,857)</u>
Receipts Over (Under) Expenditures	380,566		
Unencumbered Cash, Beginning	<u>168,758</u>		
Unencumbered Cash, Ending	<u>\$ 549,324</u>		

See the independent auditor's report on regulatory required supplementary information.

Register of Deeds Technology
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Fees	\$ 69,476	\$ 69,000	\$ 476
Interest	19	18	1
Total Receipts	<u>69,495</u>	<u>\$ 69,018</u>	<u>\$ 477</u>
Expenditures			
Commodities	24,153	\$ 30,000	\$ (5,847)
Contractual Services	37,095	36,394	701
Capital Outlay	<u>33,957</u>	<u>78,961</u>	<u>(45,004)</u>
Total Expenditures	<u>95,205</u>	<u>\$ 145,355</u>	<u>\$ (50,150)</u>
Receipts Over (Under) Expenditures	(25,710)		
Unencumbered Cash, Beginning	<u>76,337</u>		
Unencumbered Cash, Ending	<u>\$ 50,627</u>		

See the independent auditor's report on regulatory required supplementary information.

County Clerk Technology
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	\$ 17,318	\$ 12,500	\$ 4,818
Interest	1	-	1
Total Receipts	<u>17,319</u>	<u>\$ 12,500</u>	<u>\$ 4,819</u>
Expenditures			
Capital Outlay	-	\$ 12,500	\$ (12,500)
Total Expenditures	<u>-</u>	<u>\$ 12,500</u>	<u>\$ (12,500)</u>
Receipts Over (Under) Expenditures	17,319		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	<u>\$ 17,319</u>		

See the independent auditor's report on regulatory required supplementary information.

County Treasurer Technology
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Fees	\$ 17,318	\$ 12,500	\$ 4,818
Interest	<u>1</u>	<u>-</u>	<u>1</u>
Total Receipts	<u>17,319</u>	<u>\$ 12,500</u>	<u>\$ 4,819</u>
 Expenditures			
Capital Outlay	<u>10,800</u>	<u>\$ 12,500</u>	<u>\$ (1,700)</u>
Total Expenditures	<u>10,800</u>	<u>\$ 12,500</u>	<u>\$ (1,700)</u>
 Receipts Over (Under) Expenditures	6,519		
 Unencumbered Cash, Beginning	<u>-</u>		
 Unencumbered Cash, Ending	<u>\$ 6,519</u>		

See the independent auditor's report on regulatory required supplementary information.

War Memorial
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance Over (Under)
Receipts			
Donations	\$ 975	\$ 1,200	\$ (225)
Total Receipts	975	\$ 1,200	\$ (225)
Expenditures			
Contractual Services	1,200	\$ 16,104	\$ (14,904)
Total Expenditures	1,200	\$ 16,104	\$ (14,904)
Receipts Over (Under) Expenditures	(225)		
Unencumbered Cash, Beginning	9,830		
Unencumbered Cash, Ending	\$ 9,605		

See the independent auditor's report on regulatory required supplementary information.

County Auction
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Miscellaneous Collections	\$ 897	\$ 150,000	\$ (149,103)
Total Receipts	<u>897</u>	<u>\$ 150,000</u>	<u>\$ (149,103)</u>
Expenditures			
Commodities	-	\$ 150,000	\$ (150,000)
Contractual Services	<u>4,535</u>	<u>74,109</u>	<u>(69,574)</u>
Total Expenditures	<u>4,535</u>	<u>\$ 224,109</u>	<u>\$ (219,574)</u>
Receipts Over (Under) Expenditures	(3,638)		
Unencumbered Cash, Beginning	<u>61,548</u>		
Unencumbered Cash, Ending	<u>\$ 57,910</u>		

See the independent auditor's report on regulatory required supplementary information.

Juvenile Services
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
State Aid	\$ 312,325	\$ 312,325	\$ -
Total Receipts	<u>312,325</u>	<u>\$ 312,325</u>	<u>\$ -</u>
Expenditures			
Personnel Services	210,581	\$ 210,000	\$ 581
Employee Benefits	82,416	85,000	(2,584)
Commodities	2,493	5,000	(2,507)
Contractual Services	<u>16,293</u>	<u>37,389</u>	<u>(21,096)</u>
Total Expenditures	<u>311,783</u>	<u>\$ 337,389</u>	<u>\$ (25,606)</u>
Receipts Over (Under) Expenditures	542		
Unencumbered Cash, Beginning	<u>24,913</u>		
Unencumbered Cash, Ending	<u>\$ 25,455</u>		

See the independent auditor's report on regulatory required supplementary information.

Prosecuting Attorney Training
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>
Receipts	
Receipts	\$ <u>3,793</u>
Total Receipts	<u>3,793</u>
Expenditures	
Commodities	119
Contractual Services	<u>8,039</u>
Total Expenditures	<u>8,158</u>
Receipts Over (Under) Expenditures	(4,365)
Unencumbered Cash, Beginning	<u>7,771</u>
Unencumbered Cash, Ending	<u>\$ 3,406</u>

See the independent auditor's report on regulatory required supplementary information.

Motor Vehicle Operations
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Fees	\$ 380,642	\$ 384,000	\$ (3,358)
Miscellaneous Collections	221	-	221
Total Receipts	<u>380,863</u>	<u>\$ 384,000</u>	<u>\$ (3,137)</u>
Expenditures			
Personnel Services	231,835	\$ 240,860	\$ (9,025)
Employee Benefits	83,379	102,336	(18,957)
Commodities	7,324	13,100	(5,776)
Contractual Services	16,235	25,204	(8,969)
Capital Outlay	4,510	2,500	2,010
Transfers Out	18,924	18,924	-
Total Expenditures	<u>362,207</u>	<u>\$ 402,924</u>	<u>\$ (40,717)</u>
Receipts Over (Under) Expenditures	18,656		
Unencumbered Cash, Beginning	<u>18,924</u>		
Unencumbered Cash, Ending	<u>\$ 37,580</u>		

See the independent auditor's report on regulatory required supplementary information.

Special Alcohol Programs
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Local Alcoholic Liquor Tax	\$ 2,764	\$ 4,500	\$ (1,736)
Total Receipts	<u>2,764</u>	<u>\$ 4,500</u>	<u>\$ (1,736)</u>
Expenditures			
Contractual Services	<u>4,420</u>	\$ 13,457	\$ (9,037)
Total Expenditures	<u>4,420</u>	<u>\$ 13,457</u>	<u>\$ (9,037)</u>
Receipts Over (Under) Expenditures	(1,656)		
Unencumbered Cash, Beginning	<u>9,586</u>		
Unencumbered Cash, Ending	<u>\$ 7,930</u>		

See the independent auditor's report on regulatory required supplementary information.

Adult Services
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
State Aid	\$ 556,032	\$ 570,000	\$ (13,968)
Other Grants	4,000	-	4,000
Local Alcoholic Liquor Tax	10,000	-	10,000
Miscellaneous Collections	70	-	70
Total Receipts	<u>570,102</u>	<u>\$ 570,000</u>	<u>\$ 102</u>
Expenditures			
Personnel Services	310,487	\$ 330,500	\$ (20,013)
Employee Benefits	114,463	135,000	(20,537)
Commodities	5,209	5,000	209
Contractual Services	148,101	187,604	(39,503)
Capital Outlay	891	252	639
Total Expenditures	<u>579,151</u>	<u>\$ 658,356</u>	<u>\$ (79,205)</u>
Receipts Over (Under) Expenditures	(9,049)		
Unencumbered Cash, Beginning	<u>88,356</u>		
Unencumbered Cash, Ending	<u>\$ 79,307</u>		

See the independent auditor's report on regulatory required supplementary information.

Capital Improvements
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 8,950	\$ -	\$ 8,950
Interest	774	-	774
Transfers In	<u>2,104,170</u>	<u>1,954,170</u>	<u>150,000</u>
Total Receipts	<u>2,113,894</u>	<u>\$ 1,954,170</u>	<u>\$ 159,724</u>
Expenditures			
Commodities	145,646	\$ -	\$ 145,646
Contractual Services	129,120	-	129,120
Capital Outlay	696,006	2,194,431	(1,498,425)
Transfers Out	<u>205,569</u>	<u>205,569</u>	<u>-</u>
Total Expenditures	<u>1,176,341</u>	<u>\$ 2,400,000</u>	<u>\$ (1,223,659)</u>
Receipts Over (Under) Expenditures	937,553		
Unencumbered Cash, Beginning	<u>2,934,803</u>		
Unencumbered Cash, Ending	<u>\$ 3,872,356</u>		

See the independent auditor's report on regulatory required supplementary information.

Economic Development
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Transfers In	\$ 275,000	\$ 275,000	\$ -
Total Receipts	<u>275,000</u>	<u>\$ 275,000</u>	<u>\$ -</u>
Expenditures			
Contractual Services	98,847	\$ 334,475	\$ (235,628)
Capital Outlay	150,000	-	150,000
Transfers Out	<u>45,525</u>	<u>45,525</u>	<u>-</u>
Total Expenditures	<u>294,372</u>	<u>\$ 380,000</u>	<u>\$ (85,628)</u>
Receipts Over (Under) Expenditures	(19,372)		
Unencumbered Cash, Beginning	<u>194,778</u>		
Unencumbered Cash, Ending	<u>\$ 175,406</u>		

See the independent auditor's report on regulatory required supplementary information.

County Building
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 205,980	\$ 209,899	\$ (3,919)
Delinquent Tax	3,683	-	3,683
Motor Vehicle Tax	13,261	12,994	267
Recreational Vehicle Tax	112	112	-
Watercraft Tax	123	91	32
Commercial Vehicle Tax	468	468	-
16/20 M Vehicle Tax	267	308	(41)
Vehicle Rental Excise Tax	406	406	-
Miscellaneous Collections	149	-	149
Total Receipts	<u>224,449</u>	<u>\$ 224,278</u>	<u>\$ 171</u>
Expenditures			
Commodities	3,663	\$ 3,280	\$ 383
Contractual Services	203,955	212,000	(8,045)
Contractual Services - Health Department	85,692	71,181	14,511
Capital Outlay	-	16,645	(16,645)
Total Expenditures	<u>293,310</u>	<u>\$ 303,106</u>	<u>\$ (9,796)</u>
Receipts Over (Under) Expenditures	(68,861)		
Unencumbered Cash, Beginning	<u>78,828</u>		
Unencumbered Cash, Ending	<u>\$ 9,967</u>		

See the independent auditor's report on regulatory required supplementary information.

Road and Bridge ½ Cent Sales Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Sales Tax	\$ 1,798,995	\$ 1,500,000	\$ 298,995
Loan Proceeds	-	5,400,000	(5,400,000)
Federal Grants	56,199	-	56,199
Total Receipts	<u>1,855,194</u>	<u>\$ 6,900,000</u>	<u>\$ (5,044,806)</u>
Expenditures			
Commodities	202,401	\$ -	\$ 202,401
Contractual Services	265,212	6,089,100	(5,823,888)
Capital Outlay	483,592	1,869,801	(1,386,209)
Total Expenditures	<u>951,205</u>	<u>\$ 7,958,901</u>	<u>\$ (7,007,696)</u>
Receipts Over (Under) Expenditures	903,989		
Unencumbered Cash, Beginning	<u>3,770,465</u>		
Unencumbered Cash, Ending	<u>\$ 4,674,454</u>		

See the independent auditor's report on regulatory required supplementary information.

RCPD
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 3,713,075	\$ 3,732,986	\$ (19,911)
Delinquent Tax	63,299	53,004	10,295
Motor Vehicle Tax	345,662	345,662	-
Recreational Vehicle Tax	3,173	3,173	-
Watercraft Tax	4,173	4,174	(1)
Commercial Vehicle Tax	16,965	16,965	-
16/20 M Vehicle Tax	3,211	3,689	(478)
Vehicle Rental Excise Tax	7,151	7,150	1
Total Receipts	<u>4,156,709</u>	<u>\$ 4,166,803</u>	<u>\$ (10,094)</u>
Expenditures			
Commodities	829	\$ 10,000	\$ (9,171)
Contractual Services	4,041,347	4,154,629	(113,282)
Capital Outlay	42,625	359,681	(317,056)
Total Expenditures	<u>4,084,801</u>	<u>\$ 4,524,310</u>	<u>\$ (439,509)</u>
Receipts Over (Under) Expenditures	71,908		
Unencumbered Cash, Beginning	<u>357,507</u>		
Unencumbered Cash, Ending	<u>\$ 429,415</u>		

See the independent auditor's report on regulatory required supplementary information.

Landfill Closure
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Miscellaneous Collections	\$ -	\$ 42	\$ (42)
Transfers In	40,000	40,000	-
Total Receipts	<u>40,000</u>	<u>\$ 40,042</u>	<u>\$ (42)</u>
Expenditures			
Contractual Services	34,190	\$ 51,644	\$ (17,454)
Capital Outlay	35,000	-	35,000
Transfers Out	-	35,000	(35,000)
Total Expenditures	<u>69,190</u>	<u>\$ 86,644</u>	<u>\$ (17,454)</u>
Receipts Over (Under) Expenditures	(29,190)		
Unencumbered Cash, Beginning	<u>46,602</u>		
Unencumbered Cash, Ending	<u>\$ 17,412</u>		

See the independent auditor's report on regulatory required supplementary information.

Fire District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 514,033	\$ 514,033	\$ -
Delinquent Tax	12,266	12,048	218
Motor Vehicle Tax	69,627	69,627	-
Recreational Vehicle Tax	1,194	1,194	-
Watercraft Tax	1,752	1,752	-
Commercial Vehicle Tax	8,750	8,750	-
16/20 M Vehicle Tax	2,133	2,351	(218)
Miscellaneous Collections	3,395	3,395	-
Total Receipts	<u>613,150</u>	<u>\$ 613,150</u>	<u>\$ -</u>
Expenditures			
Personnel Services	117,428	\$ 120,000	\$ (2,572)
Employee Benefits	43,848	45,000	(1,152)
Commodities	107,935	110,000	(2,065)
Contractual Services	141,911	175,000	(33,089)
Capital Outlay	40,146	16,890	23,256
Transfers Out	220,000	220,000	-
Total Expenditures	<u>671,268</u>	<u>\$ 686,890</u>	<u>\$ (15,622)</u>
Receipts Over (Under) Expenditures	(58,118)		
Unencumbered Cash, Beginning	<u>73,740</u>		
Unencumbered Cash, Ending	<u>\$ 15,622</u>		

See the independent auditor's report on regulatory required supplementary information.

Rural Fire Capital Outlay
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Federal Grant	\$ 355	\$ -	\$ 355
Transfers In	<u>220,000</u>	<u>220,000</u>	<u>-</u>
Total Receipts	<u>220,355</u>	<u>\$ 220,000</u>	<u>\$ 355</u>
Expenditures			
Capital Outlay	-	\$ 240,000	\$ (240,000)
Transfers Out	<u>113,061</u>	<u>113,061</u>	<u>-</u>
Total Expenditures	<u>113,061</u>	<u>\$ 353,061</u>	<u>\$ (240,000)</u>
Receipts Over (Under) Expenditures	107,294		
Unencumbered Cash, Beginning	<u>284,020</u>		
Unencumbered Cash, Ending	<u>\$ 391,314</u>		

See the independent auditor's report on regulatory required supplementary information.

Miscellaneous Nonbudgeted
Schedule of Receipts and Expenditures – Actual (Non-Budget)
Regulatory Basis
For the Year Ended December 31, 2015

	Balance December 31, 2014 <u>Actual</u>	<u>Receipts</u>	<u>Expenditures</u>	Balance December 31, 2015 <u>Actual</u>
Special Prosecutor Trust	\$ 876	\$ -	\$ -	\$ 876
JJA Prevention St Formula	3,175	8,891	12,066	-
Teen Court	2,226	1,775	2,124	1,877
Court Technology	36,496	33,220	11,309	58,407
Museum Bequest	6,582	-	-	6,582
Returned Check	(3,672)	556	-	(3,116)
Juvenile Intake Case Mgr.	1,716	4,000	4,302	1,414
21st Jud. Dist Teen Court	11,528	4,000	4,159	11,369
LEPC-HMTA	222	-	-	222
Payroll Clearing	1,273	-	-	1,273
Totals	\$ 60,422	\$ 52,442	\$ 33,960	\$ 78,904

Receipts

State Aid JJA Prevention	\$ 8,891
Fees	34,995
Returned Checks Collected	33,643
Less: Returned Checks	(33,087)
Manhattan City Alcohol Tax	8,000
Total Receipts	\$ 52,442

Expenditures

Salaries	\$ (84)
Employee Benefits	(1,883)
Contractual	25,898
Commodities	2,807
Capital Outlay	7,222
Total Expenditures	\$ 33,960

See the independent auditor's report on regulatory required supplementary information.

Bond and Interest
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Ad Valorem Tax	\$ 347,974	\$ 354,973	\$ (6,999)
Delinquent Tax	7,724	-	7,724
Motor Vehicle Tax	31,613	36,269	(4,656)
Watercraft Tax	458	444	14
Commercial Vehicle Tax	1,824	245	1,579
Recreational Vehicle Tax	305	333	(28)
16/20 M Vehicle Tax	96	90	6
Vehicle Rental Excise Tax	458	765	(307)
Special Assessments	143,768	143,697	71
Transfers In	<u>257,297</u>	<u>764,916</u>	<u>(507,619)</u>
Total Receipts	<u>791,517</u>	<u>\$ 1,301,732</u>	<u>\$ (510,215)</u>
Expenditures			
Principal	634,837	\$ 1,129,837	\$ (495,000)
Interest	156,104	171,262	(15,158)
Commission and Postage	-	633	(633)
Cash Basis Requirement	<u>-</u>	<u>130,000</u>	<u>(130,000)</u>
Total Expenditures	<u>790,941</u>	<u>\$ 1,431,732</u>	<u>\$ (640,791)</u>
Receipts Over (Under) Expenditures	576		
Unencumbered Cash, Beginning	<u>224,726</u>		
Unencumbered Cash, Ending	<u>\$ 225,302</u>		

See the independent auditor's report on regulatory required supplementary information.

Fire District #1 Tuttle Cove Firestation
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Current Year Budget	Variance Over (Under)
Receipts			
Temporary Note Proceeds	\$ 550,000	\$ 550,000	\$ -
Transfers In	113,061	113,061	-
Total Receipts	663,061	\$ 663,061	\$ -
Expenditures			
Bond and Note Issuance Cost	6,214	\$ -	\$ 6,214
Contractual Services	1,220	150,000	(148,780)
Capital Outlay	268,456	513,061	(244,605)
Total Expenditures	275,890	\$ 663,061	\$ (387,171)
Receipts Over (Under) Expenditures	387,171		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	\$ 387,171		

See the independent auditor's report on regulatory required supplementary information.

**University Park Sewer Replacement
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015**

	<u>Actual</u>	<u>Current Year Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Temporary Note Proceeds	\$ -	\$ -	\$ -
Bond Proceeds	-	1,600,000	(1,600,000)
Federal Grants	<u>295,872</u>	<u>-</u>	<u>295,872</u>
Total Receipts	<u>295,872</u>	<u>\$ 1,600,000</u>	<u>\$ (1,304,128)</u>
Expenditures			
Bond and Note Issuance Cost	-	\$ -	\$ -
Temporary Note Principal	-	-	-
Temporary Note Interest	-	-	-
Design and Administration	295,872	26,059	269,813
Improvements	-	1,089,209	(1,089,209)
Transfers Out	<u>-</u>	<u>510,791</u>	<u>(510,791)</u>
Total Expenditures	<u>295,872</u>	<u>\$ 1,626,059</u>	<u>\$ (1,330,187)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

See the independent auditor's report on regulatory required supplementary information.

**Expansion of U.P./Lakeside Heights
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015**

	Actual
Receipts	
Property Owner Proceeds	\$ 53,359
Transfers In	66
Total Receipts	53,425
 Expenditures	
Design and Administration	1,500
Improvements	46,141
Transfers Out	7,260
Total Expenditures	54,901
 Receipts Over (Under) Expenditures	 (1,476)
Unencumbered Cash, Beginning	1,476
 Unencumbered Cash, Ending	 \$ -

See the independent auditor's report on regulatory required supplementary information.

Emergency 911
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	\$ 297,701	\$ 250,000	\$ 47,701
Interest	201	400	(199)
Total Receipts	297,902	\$ 250,400	\$ 47,502
Expenditures			
Contractual Services	125,716	\$ 257,400	\$ (131,684)
Capital Outlay	363,279	243,000	120,279
Total Expenditures	488,995	\$ 500,400	\$ (11,405)
Receipts Over (Under) Expenditures	(191,093)		
Unencumbered Cash, Beginning	774,994		
Unencumbered Cash, Ending	\$ 583,901		

See the independent auditor's report on regulatory required supplementary information.

Solid Waste Disposal
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Charges for Services	\$ 2,330,611	\$ 2,150,000	\$ 180,611
Other Income	37,268	15,000	22,268
Transfers In	<u>-</u>	<u>35,000</u>	<u>(35,000)</u>
Total Receipts	<u>2,367,879</u>	<u>\$ 2,200,000</u>	<u>\$ 167,879</u>
Expenditures			
Personnel Services	142,279	\$ 144,039	\$ (1,760)
Employee Benefits	68,846	61,217	7,629
Commodities	24,745	52,700	(27,955)
Contractual Services	1,985,431	2,016,400	(30,969)
Capital Outlay	140,469	2,200	138,269
Miscellaneous	<u>-</u>	<u>88,444</u>	<u>(88,444)</u>
Total Expenditures	<u>2,361,770</u>	<u>\$ 2,365,000</u>	<u>\$ (3,230)</u>
Receipts Over (Under) Expenditures	6,109		
Unencumbered Cash, Beginning	<u>402,759</u>		
Unencumbered Cash, Ending	<u>\$ 408,868</u>		

See the independent auditor's report on regulatory required supplementary information.

University Park Water and Sewer
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 9,548	\$ 9,859	\$ (311)
Delinquent Tax	369	-	369
Charges for Services	91,985	105,328	(13,343)
Special Collections	3,756	-	3,756
Miscellaneous Collections	18	-	18
Deposits	675	-	675
Total Receipts	<u>106,351</u>	<u>\$ 115,187</u>	<u>\$ (8,836)</u>
Expenditures			
Commodities	24,663	\$ 25,655	\$ (992)
Contractual Services	47,358	62,189	(14,831)
Capital Outlay	-	5,000	(5,000)
Transfers Out	30,000	22,343	7,657
Total Expenditures	<u>102,021</u>	<u>\$ 115,187</u>	<u>\$ (13,166)</u>
Receipts Over (Under) Expenditures	4,330		
Unencumbered Cash, Beginning	<u>38,034</u>		
Unencumbered Cash, Ending	<u>\$ 42,364</u>		

See the independent auditor's report on regulatory required supplementary information.

University Park Water and Sewer Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 15,282	\$ 10,710	\$ 4,572
Transfers In	30,000	22,343	7,657
Total Receipts	45,282	\$ 33,053	\$ 12,229
Expenditures			
Commodities	-	\$ 10,000	\$ (10,000)
Contractual Services	33,490	10,000	23,490
Capital Outlay	-	30,382	(30,382)
Total Expenditures	33,490	\$ 50,382	\$ (16,892)
Receipts Over (Under) Expenditures	11,792		
Unencumbered Cash, Beginning	15,488		
Unencumbered Cash, Ending	\$ 27,280		

See the independent auditor's report on regulatory required supplementary information.

University Park Improvement District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 7,174	\$ 7,408	\$ (234)
Delinquent Tax	309	-	309
Charges for Services	<u>12,372</u>	<u>10,000</u>	<u>2,372</u>
Total Receipts	<u>19,855</u>	<u>\$ 17,408</u>	<u>\$ 2,447</u>
Expenditures			
Operating	15,718	\$ 11,615	\$ 4,103
Taxes	-	4,200	(4,200)
Insurance	<u>3,372</u>	<u>5,500</u>	<u>(2,128)</u>
Total Expenditures	<u>19,090</u>	<u>\$ 21,315</u>	<u>\$ (2,225)</u>
Receipts Over (Under) Expenditures	765		
Unencumbered Cash, Beginning	<u>3,620</u>		
Unencumbered Cash, Ending	<u>\$ 4,385</u>		

See the independent auditor's report on regulatory required supplementary information.

Hunter's Island Water District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Charges for Services	\$ 24,221	\$ 32,000	\$ (7,779)
Deposits	<u>300</u>	<u>150</u>	<u>150</u>
Total Receipts	<u>24,521</u>	<u>\$ 32,150</u>	<u>\$ (7,629)</u>
Expenditures			
Commodities	14,526	\$ 17,860	\$ (3,334)
Contractual Services	13,675	15,462	(1,787)
Transfers Out	<u>-</u>	<u>2,933</u>	<u>(2,933)</u>
Total Expenditures	<u>28,201</u>	<u>\$ 36,255</u>	<u>\$ (8,054)</u>
Receipts Over (Under) Expenditures	(3,680)		
Unencumbered Cash, Beginning	<u>7,962</u>		
Unencumbered Cash, Ending	<u>\$ 4,282</u>		

See the independent auditor's report on regulatory required supplementary information.

Hunter’s Island Water Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Miscellaneous Collections	\$ 1,564	\$ 1,080	\$ 484
Transfers In	<u>-</u>	<u>2,933</u>	<u>(2,933)</u>
Total Receipts	<u>1,564</u>	<u>\$ 4,013</u>	<u>\$ (2,449)</u>
Expenditures			
Commodities	-	\$ 3,173	\$ (3,173)
Contractual Services	-	5,593	(5,593)
Capital Outlay	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>
Total Expenditures	<u>-</u>	<u>\$ 13,766</u>	<u>\$ (13,766)</u>
Receipts Over (Under) Expenditures	1,564		
Unencumbered Cash, Beginning	<u>16,407</u>		
Unencumbered Cash, Ending	<u>\$ 17,971</u>		

See the independent auditor’s report on regulatory required supplementary information.

Carson Sewer Benefit District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 3,857	\$ 3,857	\$ -
Delinquent Tax	238	-	238
Charges for Services	<u>105</u>	<u>105</u>	<u>-</u>
Total Receipts	<u>4,200</u>	<u>\$ 3,962</u>	<u>\$ 238</u>
Expenditures			
Contractual Services	678	\$ 2,899	\$ (2,221)
Transfers Out	<u>-</u>	<u>6,835</u>	<u>(6,835)</u>
Total Expenditures	<u>678</u>	<u>\$ 9,734</u>	<u>\$ (9,056)</u>
Receipts Over (Under) Expenditures	3,522		
Unencumbered Cash, Beginning	<u>9,925</u>		
Unencumbered Cash, Ending	<u>\$ 13,447</u>		

See the independent auditor's report on regulatory required supplementary information.

Carson Sewer Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Transfers In	\$ -	\$ 6,835	\$ (6,835)
Total Receipts	<u>-</u>	<u>\$ 6,835</u>	<u>\$ (6,835)</u>
Expenditures			
Commodities	-	\$ 5,000	\$ (5,000)
Contractual Services	400	11,916	(11,516)
Total Expenditures	<u>400</u>	<u>\$ 16,916</u>	<u>\$ (16,516)</u>
Receipts Over (Under) Expenditures	(400)		
Unencumbered Cash, Beginning	<u>20,500</u>		
Unencumbered Cash, Ending	<u>\$ 20,100</u>		

See the independent auditor's report on regulatory required supplementary information.

**Deep Creek Sewer
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Charges for Services	\$ 5,200	\$ 5,400	\$ (200)
Water/Sewer Deposits	<u>-</u>	<u>150</u>	<u>(150)</u>
Total Receipts	<u>5,200</u>	<u>\$ 5,550</u>	<u>\$ (350)</u>
Expenditures			
Commodities	715	\$ 610	\$ 105
Contractual Services	4,521	5,889	(1,368)
Transfers Out	<u>-</u>	<u>4,200</u>	<u>(4,200)</u>
Total Expenditures	<u>5,236</u>	<u>\$ 10,699</u>	<u>\$ (5,463)</u>
Receipts Over (Under) Expenditures	(36)		
Unencumbered Cash, Beginning	<u>7,855</u>		
Unencumbered Cash, Ending	<u>\$ 7,819</u>		

See the independent auditor's report on regulatory required supplementary information.

Deep Creek Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Miscellaneous Collections	\$ 1,977	\$ 2,026	\$ (49)
Transfers In	<u>-</u>	<u>4,200</u>	<u>(4,200)</u>
Total Receipts	<u>1,977</u>	<u>\$ 6,226</u>	<u>\$ (4,249)</u>
Expenditures			
Commodities	-	\$ 2,538	\$ (2,538)
Contractual Services	-	2,000	(2,000)
Capital Outlay	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>
Total Expenditures	<u>-</u>	<u>\$ 14,538</u>	<u>\$ (14,538)</u>
Receipts Over (Under) Expenditures	1,977		
Unencumbered Cash, Beginning	<u>28,942</u>		
Unencumbered Cash, Ending	<u>\$ 30,919</u>		

See the independent auditor's report on regulatory required supplementary information.

Moehlman Bottoms Water District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	\$ 13,331	\$ 14,000	\$ (669)
Water/Sewer Deposits	-	75	(75)
Total Receipts	13,331	\$ 14,075	\$ (744)
Expenditures			
Commodities	6,127	\$ 8,148	\$ (2,021)
Contractual Services	7,219	8,574	(1,355)
Capital Outlay	-	75	(75)
Total Expenditures	13,346	\$ 16,797	\$ (3,451)
Receipts Over (Under) Expenditures	(15)		
Unencumbered Cash, Beginning	9,353		
Unencumbered Cash, Ending	\$ 9,338		

See the independent auditor's report on regulatory required supplementary information.

Moehlman Bottoms Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 738	\$ 792	\$ (54)
Total Receipts	738	\$ 792	\$ (54)
Expenditures			
Commodities	-	\$ 2,000	\$ (2,000)
Contractual Services	-	2,000	(2,000)
Capital Outlay	-	2,593	(2,593)
Total Expenditures	-	\$ 6,593	\$ (6,593)
Receipts Over (Under) Expenditures	738		
Unencumbered Cash, Beginning	6,947		
Unencumbered Cash, Ending	\$ 7,685		

See the independent auditor's report on regulatory required supplementary information.

Valleywood Operations
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Ad Valorem Tax	\$ 20,511	\$ 22,350	\$ (1,839)
16/20 M Vehicle Tax	<u>79</u>	<u>-</u>	<u>79</u>
Total Receipts	<u>20,590</u>	<u>\$ 22,350</u>	<u>\$ (1,760)</u>
Expenditures			
Commodities	-	\$ 723	\$ (723)
Contractual Services	2,464	7,300	(4,836)
Transfers Out	<u>-</u>	<u>26,468</u>	<u>(26,468)</u>
Total Expenditures	<u>2,464</u>	<u>\$ 34,491</u>	<u>\$ (32,027)</u>
Receipts Over (Under) Expenditures	18,126		
Unencumbered Cash, Beginning	<u>16,561</u>		
Unencumbered Cash, Ending	<u>\$ 34,687</u>		

See the independent auditor's report on regulatory required supplementary information.

Valleywood Operations Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Transfers In	\$ -	\$ 26,468	\$ (26,468)
Total Receipts	<u>-</u>	<u>\$ 26,468</u>	<u>\$ (26,468)</u>
Expenditures			
Commodities	-	\$ 10,000	\$ (10,000)
Contractual Services	-	20,000	(20,000)
Capital Outlay	-	20,891	(20,891)
Total Expenditures	<u>-</u>	<u>\$ 50,891</u>	<u>\$ (50,891)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>37,730</u>		
Unencumbered Cash, Ending	<u>\$ 37,730</u>		

See the independent auditor's report on regulatory required supplementary information.

**Terra Heights Sewer
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 4,971	\$ 4,970	\$ 1
Delinquent Tax	-	61	(61)
16/20 M Vehicle Tax	60	-	60
Miscellaneous Collections	18,859	-	18,859
Deposits	<u>150</u>	<u>19,500</u>	<u>(19,350)</u>
Total Receipts	<u>24,040</u>	<u>\$ 24,531</u>	<u>\$ (491)</u>
Expenditures			
Commodities	338	\$ 2,000	\$ (1,662)
Contractual Services	11,751	10,000	1,751
Capital Outlay	-	6,921	(6,921)
Transfers Out	<u>30,000</u>	<u>50,000</u>	<u>(20,000)</u>
Total Expenditures	<u>42,089</u>	<u>\$ 68,921</u>	<u>\$ (26,832)</u>
Receipts Over (Under) Expenditures	(18,049)		
Unencumbered Cash, Beginning	<u>44,390</u>		
Unencumbered Cash, Ending	<u>\$ 26,341</u>		

See the independent auditor's report on regulatory required supplementary information.

**Terra Heights Sewer Sinking
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 12,726	\$ 12,900	\$ (174)
Transfers In	<u>30,000</u>	<u>50,000</u>	<u>(20,000)</u>
Total Receipts	<u>42,726</u>	<u>\$ 62,900</u>	<u>\$ (20,174)</u>
Expenditures			
Commodities	-	\$ 15,175	\$ (15,175)
Contractual Services	7,477	34,385	(26,908)
Capital Outlay	2,374	16,969	(14,595)
Transfers Out	<u>6,203</u>	<u>3,031</u>	<u>3,172</u>
Total Expenditures	<u>16,054</u>	<u>\$ 69,560</u>	<u>\$ (53,506)</u>
Receipts Over (Under) Expenditures	26,672		
Unencumbered Cash, Beginning	<u>34,073</u>		
Unencumbered Cash, Ending	<u>\$ 60,745</u>		

See the independent auditor's report on regulatory required supplementary information.

Konza Water District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Charges for Services	\$ 76,201	\$ 78,000	\$ (1,799)
Customer Deposits	<u>675</u>	<u>600</u>	<u>75</u>
Total Receipts	<u>76,876</u>	<u>\$ 78,600</u>	<u>\$ (1,724)</u>
Expenditures			
Commodities	25,469	\$ 23,225	\$ 2,244
Contractual Services	38,671	58,100	(19,429)
Transfers Out	<u>-</u>	<u>15,547</u>	<u>(15,547)</u>
Total Expenditures	<u>64,140</u>	<u>\$ 96,872</u>	<u>\$ (32,732)</u>
Receipts Over (Under) Expenditures	12,736		
Unencumbered Cash, Beginning	<u>63,539</u>		
Unencumbered Cash, Ending	<u>\$ 76,275</u>		

See the independent auditor's report on regulatory required supplementary information.

Konza Water Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Connection Fee	\$ 1,667	\$ -	\$ 1,667
Transfers In	<u>-</u>	<u>15,547</u>	<u>(15,547)</u>
Total Receipts	<u>1,667</u>	<u>\$ 15,547</u>	<u>\$ (13,880)</u>
Expenditures			
Commodities	-	\$ 15,000	\$ (15,000)
Contractual Services	1,481	15,000	(13,519)
Capital Outlay	<u>-</u>	<u>45,371</u>	<u>(45,371)</u>
Total Expenditures	<u>1,481</u>	<u>\$ 75,371</u>	<u>\$ (73,890)</u>
Receipts Over (Under) Expenditures	186		
Unencumbered Cash, Beginning	<u>119,708</u>		
Unencumbered Cash, Ending	<u>\$ 119,894</u>		

See the independent auditor's report on regulatory required supplementary information.

Lakeside Heights Sewer
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Miscellaneous Collections	\$ 663	\$ 432	\$ 231
Total Receipts	<u>663</u>	<u>\$ 432</u>	<u>\$ 231</u>
 Expenditures			
Contractual Services	598	\$ 760	\$ (162)
Total Expenditures	<u>598</u>	<u>\$ 760</u>	<u>\$ (162)</u>
 Receipts Over (Under) Expenditures	65		
 Unencumbered Cash, Beginning	<u>716</u>		
 Unencumbered Cash, Ending	<u>\$ 781</u>		

Lakeside Heights Sewer Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Miscellaneous Collections	\$ 5,636	\$ 540	\$ 5,096
Total Receipts	<u>5,636</u>	<u>\$ 540</u>	<u>\$ 5,096</u>
Expenditures			
Capital Outlay	-	\$ 870	\$ (870)
Total Expenditures	<u>-</u>	<u>\$ 870</u>	<u>\$ (870)</u>
Receipts Over (Under) Expenditures	5,636		
Unencumbered Cash, Beginning	<u>855</u>		
Unencumbered Cash, Ending	<u>\$ 6,491</u>		

See the independent auditor's report on regulatory required supplementary information.

Mertz/McGehee Drainage
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Miscellaneous Collections	\$ -	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Contractual Services	\$ -	\$ 6,183	\$ (6,183)
Total Expenditures	<u>-</u>	<u>6,183</u>	<u>(6,183)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>6,183</u>		
Unencumbered Cash, Ending	<u>\$ 6,183</u>		

See the independent auditor's report on regulatory required supplementary information.

**Summary of Receipts and Disbursements – Agency Funds
Regulatory Basis
For the Year Ended December 31, 2015**

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Property Tax	\$ 40,959,029	\$ 78,319,823	\$ 74,115,867	\$ 45,162,985
Special Assessments Subdivisions	3,401,623	6,979,640	6,920,910	3,460,353
Special Assessments County	77,059	7,523	10,996	73,586
Motor Vehicle Tax	1,132,560	5,861,932	5,782,205	1,212,287
Real Estate Redemption	210,100	1,397,674	1,101,056	506,718
Advance Tax	-	18,472	18,472	-
Tax Sale	5,890	-	-	5,890
Special Delinquent Ad Valorem	6,033	111,308	113,764	3,577
City County Highway Tax	-	1,369,454	1,369,454	-
Vehicle Rental Excise Tax	56,445	105,521	108,002	53,964
Commercial Vehicle Tax	6,301	1,247,680	1,250,207	3,774
Recreational Vehicle Tax	7,423	51,502	50,803	8,122
Watercraft Tax	46,482	41,195	64,128	23,549
16/20 Truck Tax	27,649	37,776	42,249	23,176
Total Distributable Funds	<u>45,936,594</u>	<u>95,549,500</u>	<u>90,948,113</u>	<u>50,537,981</u>
State Funds:				
Educational Building	-	636,193	636,193	-
Institutional Building	-	318,097	318,097	-
Vehicle Registrations	-	2,082,622	2,082,622	-
Game Licenses	32	8,193	8,163	62
Total State Funds	<u>32</u>	<u>3,045,105</u>	<u>3,045,075</u>	<u>62</u>
Subdivision Funds:				
School Districts	(22)	30,933,665	30,933,649	(6)
Townships	-	890,252	890,252	-
Cities	-	24,203,694	24,203,694	-
Cemeteries	397	64,266	64,520	143
NCK Library System	-	169,732	169,732	-
Mill Creek Watershed	-	121	121	-
Total Subdivision Funds	<u>375</u>	<u>56,261,730</u>	<u>56,261,968</u>	<u>137</u>
Other Funds:				
Riley County Police Department	1,571,705	19,220,257	19,168,633	1,623,329
Long & Short Accounts	23,293	1,623	1,379	23,537
Tax Holding	55,303	487,372	501,957	40,718
Drivers License	860	101,043	100,278	1,625
Sales and Compensating Tax	170,078	2,063,961	2,111,563	122,476
Riley County Attorney's Trust	5,288	176,868	171,613	10,543
Total Other Funds	<u>1,826,527</u>	<u>22,051,124</u>	<u>22,055,423</u>	<u>1,822,228</u>
Total	<u>\$ 47,763,528</u>	<u>\$ 176,907,459</u>	<u>\$ 172,310,579</u>	<u>\$ 52,360,408</u>

See the independent auditor's report on regulatory required supplementary information.

**Single Audit
Section**

Riley County, Kansas

**Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Expenditures
Department of Agriculture		
Passed Through Kansas Department of Health and Environment		
Food and Nutrition Program		
Special Supplements Nutrition Program for Women, Infants and Children	10.557	\$ 685,673
Rural Utilities Service		
Water and Waste Disposal Systems for Rural Communities	10.760	295,872
Rural Housing Service		
Community Facilities Loans and Grants	10.766	<u>125,915</u>
Total Department of Agriculture		<u>1,107,460</u>
Department of Health and Human Services		
Passed Through Kansas Department of Health and Environment		
Centers for Disease Control and Prevention		
Public Health Emergency Preparedness	93.069	30,170
Public Health Emergency Preparedness	93.069	239
HPP & PHEP Aligned Cooperative Agreements	93.074	307
Immunization Cooperative Agreements	93.268	10,199
Cancer Prevention and Control Programs	93.752	5,273
Office of Population Affairs		
Family Planning Services	93.217	143,017
Administration for Children and Families		
Child Care and Development Block Grant	93.575	32,902
Refugee and Entrant Assistance State Administered Programs	93.566	425
Centers for Medicare and Medicaid Services		
Medical Assistance Program	93.778	212,000
Health Resources and Service Administration		
Maternal and Child Health Services Block Grant to the States	93.994	<u>61,390</u>
Total Department of Health and Human Services		<u>495,922</u>
Department of Army, Department of Defense		
Passed Through Department of Administration		
Office of the Chief of Engineers		
Emergency Operations Flood Response and Post Flood Response	12.103	<u>3,282</u>
Department of Interior		
Office of the Secretary		
Payments In Lieu of Taxes (PILT)	15.226	<u>34,765</u>

See independent auditor's report on the financial statement and notes to the schedule of expenditures of federal awards.

Riley County, Kansas

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Expenditures
Department of Homeland Security		
Passed Through Kansas Department of Emergency Management Emergency Management Performance Grant (EMPG)	97.042	\$ 30,323
Federal Emergency Management Agency Assistance to Firefighters Grant	97.044	<u>355</u>
Total Department of Homeland Security		<u>30,678</u>
Department of Transportation		
Passed Through Kansas Department of Transportation Federal Highway Administration (FHWA) Highway Planning and Construction	20.205	<u>1,629</u>
Total		<u>\$ 1,673,736</u>

See independent auditor's report on the financial statement and notes to the schedule of expenditures of federal awards.

Riley County, Kansas

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2015

1. General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Riley County, Kansas (the County). The reporting entity is defined in Note 1(c) of the County basic financial statement. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the Schedule.

2. Basis of Presentation

The accompanying Schedule 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 County basic financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The County did not elect to use the 10% de minimis cost rate.

Riley County, Kansas

Schedule of Findings and Questioned Costs
December 31, 2015

Section I – Summary of Independent Auditor’s Results

Financial Statement

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None Reported
Type of auditor’s report issued:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No

Major Programs:

10.557 Special Supplements Nutrition Program for Women, Infants, and Children

Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

None

Section III – Finding and Questioned Costs – Major Federal Award Programs

None

Riley County, Kansas

**Summary Schedule of Prior Year Single Audit Findings
December 31, 2015**

No prior year findings.



**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***

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 (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated August 4, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County'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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 entity'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 the County's financial statement is 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James Gordon & Associates

James Gordon & Associates CPA, P.A.

Manhattan, Kansas

August 4, 2016





INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Commissioners
Riley County, Kansas

Report on Compliance for Each Major Federal Program

We have audited Riley County, Kansas's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2015. The County'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County'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 the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 the County'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 the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County 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, 2015.

Report on Internal Control over Compliance

Management of the County 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 the County'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 the Uniform Guidance, 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 the County'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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

James Gordon & Associates

James Gordon & Associates CPA, P.A.

Manhattan, Kansas

August 4, 2016

