

Riley County, Kansas

**Financial Statement
December 31, 2012**

Riley County, Kansas
Financial Statement
For the Year Ended December 31, 2012

Table of Contents

Independent Auditors' Report	1-3
------------------------------	-----

FINANCIAL SECTION

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash	4-6
--	-----

Notes to the Financial Statement	7-20
----------------------------------	------

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

Summary of Expenditures - Actual and Budget	21-22
---	-------

Schedule 2

Schedule of Receipts and Expenditures - Actual and Budget	
2 - 1 General Fund	23-29

Special Purpose Funds:

2 - 2 Fire District Fund	30
2 - 3 County Building Fund	31
2 - 4 Economic Development Fund	32
2 - 5 Register of Deeds Technology Fund	33
2 - 6 Worker's Compensation Fund	34
2 - 7 Special Alcohol and Drug Abuse Programs Fund	35
2 - 8 RCPD Levy Fund	36
2 - 9 Health Department Fund	37-40
2 - 10 Rural Fire Capital Outlay Fund	41
2 - 11 Capital Improvements Fund	42
2 - 12 County Auction Fund	43
2 - 13 Motor Vehicle Operations Fund	44
2 - 14 Adult Services Fund	45
2 - 15 Prosecuting Attorney Training Fund	46
2 - 16 War Memorial Fund	47
2 - 17 Special Prosecutor Trust Fund	48
2 - 18 Juvenile Services Fund	49

Riley County, Kansas
Financial Statement
For the Year Ended December 31, 2012

Table of Contents

Schedule 2, Continued

Bond and Interest Fund:

2 - 19	Bond and Interest Fund	50
--------	------------------------	----

Capital Project Funds:

2 - 20	Landfill Capital Project Fund	51
2 - 21	Road and Bridge Capital Project Fund	52
2 - 22	Lakewood Paving Fund	53
2 - 23	Driftwood Paving Fund	54
2 - 24	High Meadows Paving Fund	55
2 - 25	Lakeside Heights Sewer Fund	56
2 - 26	Vista Acres Paving Fund	57
2 - 27	Stony Brook Paving Fund	58
2 - 28	Terra Heights Paving Fund	59
2 - 29	Lakeview Paving Fund	60
2 - 30	Resourceful Ks. Energy Capital Project Fund	61
2 - 31	Konza Water Main Capital Project Fund	62

Business Funds:

2 - 32	Emergency 911 Fund	63
2 - 33	Solid Waste Disposal Fund	64
2 - 34	University Park Improvement District Fund	65
2 - 35	University Park Water and Sewer Fund	66
2 - 36	University Park Water and Sewer Reserve Fund	67
2 - 37	Hunter's Island Water District Fund	68
2 - 38	Hunter's Island Water Reserve Fund	69
2 - 39	Moehlman Bottoms Water District Fund	70
2 - 40	Moehlman Bottoms Reserve Fund	71
2 - 41	Terra Heights Sewer Fund	72
2 - 42	Terra Heights Sewer Sinking Fund	73
2 - 43	Valleywood Combined Operations Fund	74
2 - 44	Valleywood Combined Operations Reserve Fund	75
2 - 45	Konza Water District Fund	76
2 - 46	Konza Water Reserve Fund	77
2 - 47	Deep Creek Sewer Fund	78
2 - 48	Deep Creek Reserve Fund	79
2 - 49	Mertz/McGehee Drainage Fund	80
2 - 50	Carson Sewer Benefit District	81

Riley County, Kansas
Financial Statement
For the Year Ended December 31, 2012
Table of Contents

2 - 51	Carson Sewer Reserve Fund	82
<u>Schedule 3</u>		
	Summary of Receipts and Disbursements - Agency Funds	83
<u>Appendix A</u>		
	Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <u>Government Auditing Standards</u>	84-85
<u>Appendix B</u>		
	Schedule of Receipts and Expenditures of Federal Awards	86-87
	Notes to the Schedule of Receipts and Expenditures of Federal Awards	88
<u>Appendix C</u>		
	Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	89-90
<u>Appendix D</u>		
	Schedule of Findings and Questioned Costs	91-92
<u>Appendix E</u>		
	Summary Schedule of Prior Year Audit Findings	93



INDEPENDENT AUDITORS' REPORT

August 30, 2013

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, 2012, and the related notes to the financial statement. This financial statement is the responsibility of Riley County, Kansas management. Our responsibility is to express an opinion on this financial statement based on our audit.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Riley County, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1(c).

Report on Supplementary Information

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

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



In accordance with Government Auditing Standards, we have also issued our report dated August 30, 2013, on our consideration of Riley County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That reports is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

James Gordon & Associates

James Gordon & Associates CPA., P.A.



Riley County, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash Regulatory Basis For the Year Ended December 31, 2012

<u>Fund</u>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 3,878,815.84	\$19,967,863.53	\$19,589,112.64	\$ 4,257,566.73	\$ 634,940.36	\$ 4,892,507.09
Special Purpose Funds:						
Fire District	27,650.45	560,655.06	577,394.14	10,911.37	11,122.63	22,034.00
County Building	284,401.30	371,984.94	382,831.97	273,554.27	6,928.07	280,482.34
Economic Development	700,023.89	-	275,764.00	424,259.89	-	424,259.89
Register of Deeds Tech	56,488.35	88,082.58	74,723.50	69,847.43	-	69,847.43
Worker's Compensation	139,655.20	96.67	-	139,751.87	-	139,751.87
Special Alcohol and Drug Abuse Programs	9,728.04	4,397.09	3,725.00	10,400.13	-	10,400.13
RCPD Levy	20,317.90	4,103,282.92	4,060,764.29	62,836.53	37,548.60	100,385.13
Health Department	1,248,246.95	3,213,285.56	3,509,471.20	952,061.31	40,326.97	992,388.28
Rural Fire Capital Outlay	242,356.70	100,000.00	65,000.00	277,356.70	-	277,356.70
Capital Improvements	2,913,012.31	1,163,344.72	1,934,925.78	2,141,431.25	176,053.00	2,317,484.25
County Auction	7,129.41	4,182.17	10,459.38	852.20	206.25	1,058.45
Motor Vehicle Operations	42,559.92	361,365.11	337,069.23	66,855.80	42.47	66,898.27
Adult Services	53,070.35	456,526.09	467,416.54	42,179.90	285.34	42,465.24
Prosecuting Attorney	6,284.25	8,604.83	6,309.90	8,579.18	484.00	9,063.18
War Memorial	14,779.43	1,275.00	700.00	15,354.43	-	15,354.43
Special Prosecutor Trust	875.58	-	-	875.58	-	875.58
Juvenile Services	14,377.64	336,919.00	313,327.70	37,968.94	190.64	38,159.58
Bond and Interest Fund:						
Bond and Interest	329,718.40	2,459,937.73	2,401,069.00	388,587.13	-	388,587.13
Capital Project Funds:						
Landfill	3,832.20	30,000.00	31,570.59	2,261.61	428.11	2,689.72
Road and Bridge	2,325,367.69	2,168,547.89	2,087,190.01	2,406,725.57	-	2,406,725.57
Lakewood Paving	4,243.38	152,616.59	156,859.97	-	-	-
Driftwood Paving	1,515.27	54,498.40	56,013.67	-	-	-
High Meadow Paving	1,575.87	57,161.12	58,736.99	-	-	-
Lakeside Heights Sewer	-	6,670.34	6,655.79	14.55	35.70	50.25
Vista Acres Paving	-	45,575.41	44,428.48	1,146.93	279.37	1,426.30
Stony Brook Paving	-	58,747.40	57,755.05	992.35	490.95	1,483.30
Terria Heights Paving	-	81,433.83	79,683.01	1,750.82	309.31	2,060.13
Lakeview Paving	-	92,573.02	91,014.85	1,558.17	537.88	2,096.05
Resourceful Ks Energy	-	774,375.90	776,592.07	(2,216.17)	2,216.17	-
Konza Water Main	-	-	515,318.00	(515,318.00)	515,318.00	-

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

Riley County, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash Regulatory Basis For the Year Ended December 31, 2012

<u>Fund</u>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds:						
Emergency 911	399,825.61	295,625.86	114,557.68	580,893.79	13,172.23	594,066.02
Solid Waste Disposal	107,347.99	2,185,509.01	2,095,968.83	196,888.17	119,056.76	315,944.93
University Park						
Improvement District	2,639.81	18,504.94	20,973.73	171.02	-	171.02
Water and Sewer	9,586.90	82,984.86	77,882.32	14,689.44	4,972.53	19,661.97
Water and Sewer Reserve	17,904.41	6,504.00	23,908.57	499.84	-	499.84
Hunter's Island						
Water District	8,944.19	28,124.13	30,434.17	6,634.15	1,775.35	8,409.50
Water Reserve	15,543.89	1,012.00	2,215.00	14,340.89	-	14,340.89
Moehlman Bottoms						
Water District	8,127.11	18,902.65	19,520.14	7,509.62	1,075.75	8,585.37
Reserve	5,165.00	609.00	-	5,774.00	-	5,774.00
Terra Heights						
Sewer	10,167.19	25,100.93	14,867.54	20,400.58	837.50	21,238.08
Sewer Sinking	52,985.98	12,625.00	19,426.63	46,184.35	-	46,184.35
Valleywood						
Combined Operations	12,310.96	19,317.46	4,305.03	27,323.39	128.31	27,451.70
Combined Operations Reserve	29,706.74	-	18,321.57	11,385.17	-	11,385.17
Konza						
Water District	10,466.08	78,533.18	53,267.09	35,732.17	4,679.56	40,411.73
Water Reserve	163,086.16	-	6,783.50	156,302.66	1,919.42	158,222.08
Deep Creek						
Sewer	5,476.62	5,393.97	5,248.43	5,622.16	644.19	6,266.35
Reserve	25,556.99	1,916.52	-	27,473.51	-	27,473.51
Mertz/McGehee Drainage	6,183.36	-	-	6,183.36	-	6,183.36
Carson						
Sewer Benefit District	3,964.18	2,867.29	1,192.51	5,638.96	-	5,638.96
Sewer Reserve	18,000.00	-	-	18,000.00	-	18,000.00
Total Financial Reporting Entity (Excluding Agency Funds)	<u>\$13,239,015.49</u>	<u>\$39,507,533.70</u>	<u>\$40,480,755.49</u>	<u>\$12,265,793.70</u>	<u>\$1,576,005.42</u>	<u>\$13,841,799.12</u>

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

Riley County, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash Regulatory Basis For the Year Ended December 31, 2012

Composition of Cash

Certificates of Deposit:	
Riley State Bank	\$ 1,200,000.00
Landmark National Bank	900,000.00
Kansas State Bank	7,600,000.00
United Bank & Trust	500,000.00
CDARs:	
Community First National Bank	1,800,000.00
Savings Accounts:	
Riley State Bank	260,158.91
Leonardville State Bank	5,000.00
Checking Accounts:	
Kansas State Bank	44,904,215.18
Commerce Bank Money Market	6,154.27
Landmark National Bank	25,733.52
Petty Cash and Change Funds	5,320.41
Total Primary Government	<u>57,206,582.29</u>
Agency Funds per Schedule 3	<u>43,364,783.17</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 13,841,799.12</u>

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

Riley County, Kansas

Notes to the Financial Statements December 31, 2012

1. Summary of Significant Accounting Policies

(a) Financial Reporting Entity

Riley County, Kansas is a municipal corporation governed by an elected three-member board of commissioners. The financial statement presents Riley County, the primary government. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statement referred to above does not include the financial data of component units of Riley County, Kansas.

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

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

In addition, under applicable state statutes, the County provides accounting services to the University Park Improvement District, which provides recreation facilities for that district within the County. This is accounted for as a business fund in the County's financial statement. Revenues required for the upkeep of these recreational facilities are derived solely from customer user fees.

Joint Ventures - A joint venture is a legal entity or other organization that results from a contractual arrangement that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain an ongoing financial interest or an ongoing financial responsibility.

Riley County, Kansas

Notes to the Financial Statements December 31, 2012

Jointly Governed Organizations - Jointly governed organizations consist of a regional government or other multi-governmental arrangement that is governed by representatives from each of the governments that create the organization, but is not a joint venture because the participants do not retain an ongoing financial interest or responsibility.

Members of the Riley County governing body are also members of the following organizations' governing bodies. In addition, the County appropriates funds, as disclosed in the financial statement, to these organizations:

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

(b) Regulatory Basis Fund Types

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

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

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

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

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

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

Riley County, Kansas

Notes to the Financial Statements December 31, 2012

(c) Basis of Accounting

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

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

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 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 hearing.
4. Adoption of the final budget on or before August 25th.

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

Riley County, Kansas

Notes to the Financial Statements December 31, 2012

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The following budgets were amended during the year:

	Original Budgeted Expenditures	Amended Budgeted Expenditures
Adult Services Fund	\$ 458,950.00	\$ 512,020.00
RCPD Levy Fund	3,671,804.00	4,123,602.00
Capital Improvements Fund	2,556,253.00	4,531,984.00
Fire District Fund	566,932.00	579,465.00
Hunter's Island Water District Fund	27,105.00	35,219.00
Landfill Closure Fund	30,000.00	33,832.00
Moehlman Bottoms Water District Fund	15,951.00	26,127.00

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures for individual funds.

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

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

- Register of Deeds Technology Fund
- Capital Improvements Fund
- County Auction Fund
- Motor Vehicle Operations Fund
- Adult Services Fund
- Prosecuting Attorney Training Fund
- War Memorial Fund
- Special Prosecutor Trust Fund
- Juvenile Services Fund

Riley County, Kansas

Notes to the Financial Statements December 31, 2012

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

(e) Investment Earnings

Cash balances in all funds are considered in determining the amount to be invested. Investment earnings are credited to the Emergency 911, Worker's Compensation, Register of Deeds Technology, Capital Improvements, and various capital project funds based on their average cash balances throughout the year. All other investment earnings are credited to the General Fund.

(f) Compensated Absences

Expenses for accumulated vacation and sick leave earned by the employees are recorded when paid or taken by the employee. The County's policies regarding vacations, short-term sick leave, and personal time off are combined into an annual leave category. The annual leave policy permits employees to accumulate a maximum of 12 to 21 days. Upon termination or resignation from service with the County, employees are entitled to payment of all annual leave earned prior to termination or resignation. All regular full-time employees earn and accumulate extended sick leave at the rate of 1.85 hours for each regular pay period of service. Upon retirement, an employee may receive compensation for accumulated extended sick leave at the rates in the County's extended sick leave payout table. To qualify for extended sick leave payment, an employee must have 384 hours accumulated. The County will pay 120 hours compensation for 384 hours accumulated up to a maximum 376 hours compensation for 768 hours accumulated.

(g) Pension Plan

Substantially all employees of the County are members of the State of Kansas Public Employees' Retirement System, a multiple-employer public employer state wide pension plan. The County's policy is to fund all pension costs accrued; such costs to be funded are determined annually by the system's actuary.

Riley County, Kansas

Notes to the Financial Statements December 31, 2012

2. Compliance with Financial-Related Legal and Contractual Provisions

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

K.S.A. 20-349 requires that the financial affairs of the district court in each county be subject to audit pursuant to the provisions of K.S.A. 1978 Supp. 75-1122. The District Court operations are included in the County's General Fund. In addition, the Law Library is required to be audited as part of the County audit. The operations of the Law Library are not included in the financial statements of the County as the Law Library is independent of the County fiscally. Following is a summary of the Law Library cash receipts and expenditures for the year ended December 31, 2012:

Registration Fees	\$ 5,760.00
Case fees from Clerk of the District Court	46,559.89
Total Cash Receipts	<u>52,319.89</u>
Expenditures	
Law librarian salary	1,812.00
Books and publications	30,828.34
Postage and other	1,383.53
Total Expenditures	<u>34,023.87</u>
Receipts Over (Under) Expenditures	18,296.02
Unencumbered Cash, Beginning	<u>1,970.86</u>
Unencumbered Cash, Ending	<u>\$ 20,266.88</u>

3. Deposits and Investments

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

Riley County, Kansas

Notes to the Financial Statements December 31, 2012

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" with Kansas State Bank are from April 15th through June 13th and December 3rd through January 31st. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$57,201,261.88 and the bank balance was \$58,819,811.83. Of the bank balance, \$3,061,162.25 was covered by federal depository insurance, \$5,268,989.69 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$50,489,689.89 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.

Riley County, Kansas

Notes to the Financial Statements December 31, 2012

4. Property Tax

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year prior to January 1 of the ensuing year.

5. Capital Projects

The County entered into an interlocal agreement with the City of Manhattan, Kansas, to construct a main water trunk line which connects to the City's water system and extends the City's system to serve an area along K-177. The County will fund their equal share of the projects cost by issuing general obligation bonds in 2013 to be repaid from the Economic Development Fund. The County anticipates completion in August 2013. The final cost to the County is estimated to be \$522,860.00.

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

	Project Authorization	Expenditures to Date
Landfill Capital Project Fund	\$ 21,668,666.28	\$ 16,096,730.01
Road and Bridge Capital Project Fund	7,074,445.00	2,194,070.96
Capital Improvements Fund	1,054,622.00	288,038.80
Konza Water Main Project Fund	522,860.00	515,318.00
Lakeside Heights Sewer Fund	99,800.00	6,655.79
Vista Acres Paving Fund	92,900.00	44,428.48
Stony Brook Paving Fund	103,400.00	57,755.05
Terra Heights Paving Fund	155,800.00	79,683.01
Lakeview Paving Fund	162,900.00	91,014.85

Riley County, Kansas

Notes to the Financial Statements December 31, 2012

6. Interfund Transactions

Operating transfers during the fiscal year ended December 31, 2012 were as follows:

From	To	Amount
General Fund	Health Department Fund	\$ 639,331.00
General Fund	Capital Improvements Fund	458,750.00
General Fund	RCPD Levy Fund	400,000.00
General Fund	Landfill Capital Project Fund	30,000.00
Fire District Fund	Rural Fire Capital Outlay Fund	100,000.00
Fire District Fund	RCPD Levy Fund	41,553.00
Capital Improvements Fund	Bond and Interest Fund	202,418.76
Motor Vehicle Operations Fund	General Fund	42,559.92
Road and Bridge Capital Project Fund	Bond and Interest Fund	1,354,681.00
Lakewood Paving Fund	Bond and Interest Fund	2,690.95
Driftwood Paving Fund	Bond and Interest Fund	957.99
High Meadows Paving Fund	Bond and Interest Fund	1,004.80
Solid Waste Disposal Fund	Capital Improvements Fund	19,561.61
Solid Waste Disposal Fund	Bond and Interest Fund	38,350.00
University Park Water and Sewer Fund	University Park Water and Sewer Reserve Fund	3,000.00
Terra Heights Sewer Sinking Fund	Bond and Interest Fund	3,597.60
University Park Water and Sewer Fund	General Fund	5,235.00

7. Risk Management

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

Riley County, Kansas

Notes to the Financial Statement
December 31, 2012

8. Long-Term Debt

General obligation bonds are secured by the full faith and credit of the County. In each year debt is outstanding; an ad valorem tax is levied equal to principal and interest due.

Changes in long-term liabilities for the county for the year ended December 31, 2012, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
Series 2012-A	0.45%-2.00%	08/30/12	\$ 205,000.00	09/01/22	\$ -	\$ 205,000.00	\$ -	\$ 205,000.00	\$ 205,000.00	\$ -
Series 2010-A	2.0%-3.375%	03/01/10	375,000.00	09/01/20	345,000.00	-	35,000.00	(35,000.00)	310,000.00	9,481.26
Series 2010-B	3.0%-4.125%	12/01/10	4,915,000.00	09/01/25	3,875,000.00	-	1,060,000.00	(1,060,000.00)	2,815,000.00	130,537.50
Series 2009	5.8%-5.9%	07/15/09	90,000.00	09/01/19	75,000.00	-	10,000.00	(10,000.00)	65,000.00	4,400.00
Series 2005	3.6%-4.0%	05/15/05	2,345,000.00	09/01/18	1,560,000.00	-	230,000.00	(230,000.00)	1,330,000.00	58,785.00
Series 1999-A	5.0%	03/01/99	262,218.00	09/01/14	15,000.00	-	5,000.00	(5,000.00)	10,000.00	751.25
General Obligation Temporary Notes										
Series 2012	0.25%	12/20/12	285,000.00	09/01/13	-	285,000.00	-	285,000.00	285,000.00	-
Series 2011	1.0%	12/29/11	240,000.00	09/01/12	240,000.00	-	240,000.00	(240,000.00)	-	1,613.33
State of Kansas Loan Agreements:										
KS DOT TR 0064	3.93%	10/01/07	628,000.00	08/01/17	396,809.57	-	61,562.52	(61,562.52)	335,247.05	15,594.62
KS DOT TR 0062	3.79%	09/27/07	1,200,000.00	08/01/17	739,702.23	-	739,702.23	(739,702.23)	-	28,034.72
Kansas Water Pollution										
Control Loan	3.09%	05/24/00	180,106.30	03/01/20	81,248.11	-	9,784.35	(9,784.35)	71,463.76	2,435.55
Subtotal Bonds Notes and Loans					7,327,759.91	490,000.00	2,391,049.10	(1,901,049.10)	5,426,710.81	251,633.23
Capital Leases:										
KDOT Agreement 44-11	N/A	04/07/11	1,500,000.00	01/31/21	1,500,000.00	-	150,000.00	(150,000.00)	1,350,000.00	-
2 Ambulances	3.27%	10/08/09	344,476.00	09/08/14	213,297.49	-	68,824.17	(68,824.17)	144,473.32	6,972.83
2 Ambulances	2.55%	11/03/10	374,902.00	11/03/15	246,462.40	-	61,615.60	(61,615.60)	184,846.80	7,591.04
Fire Station Improvements	3.29%	10/28/09	210,000.00	09/28/14	130,054.17	-	41,956.22	(41,956.22)	88,097.95	4,278.60
Telecommunications	2.07%	03/25/11	208,855.88	6/25/15	166,198.65	-	40,272.87	(40,272.87)	125,925.78	3,464.33
Total Contractual Indebtedness					<u>\$9,583,772.62</u>	<u>\$ 490,000.00</u>	<u>\$2,753,717.96</u>	<u>\$(2,263,717.96)</u>	<u>\$7,320,054.66</u>	<u>\$ 273,940.03</u>

Riley County, Kansas

Notes to the Financial Statement
December 31, 2012

8. Long-Term Debt, cont'd

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

	Year(s)							Total
	2013	2014	2015	2016	2017	2018-2022	2023-2027	
Principal								
General Obligation Bonds	\$ 520,000.00	\$ 530,000.00	\$ 500,000.00	\$ 490,000.00	\$ 500,000.00	\$ 1,635,000.00	\$ 560,000.00	\$ 4,735,000.00
G.O. Temporary Notes	285,000.00	-	-	-	-	-	-	285,000.00
Loan Agreements	74,070.94	76,899.59	79,836.86	82,886.89	75,238.80	17,777.73	-	406,710.81
Capital Leases	367,139.24	371,744.88	254,459.73	150,000.00	150,000.00	600,000.00	-	1,893,343.85
Total Principal	<u>1,246,210.18</u>	<u>978,644.47</u>	<u>834,296.59</u>	<u>722,886.89</u>	<u>725,238.80</u>	<u>2,252,777.73</u>	<u>560,000.00</u>	<u>7,320,054.66</u>
Interest								
General Obligation Bonds	165,163.76	148,683.76	131,648.76	115,106.26	98,896.26	276,932.53	46,818.75	983,250.08
G.O. Temporary Notes	1,983.29	-	-	-	-	-	-	1,983.29
Loan Agreements	15,306.10	12,477.45	9,540.15	6,490.15	3,322.97	552.13	-	47,688.95
Capital Leases	15,938.66	9,435.26	2,790.83	-	-	-	-	28,164.75
Total Interest	<u>198,391.81</u>	<u>170,596.47</u>	<u>143,979.74</u>	<u>121,596.41</u>	<u>102,219.23</u>	<u>277,484.66</u>	<u>46,818.75</u>	<u>1,061,087.07</u>
Total Principal & Interest	<u>\$ 1,444,601.99</u>	<u>\$ 1,149,240.94</u>	<u>\$ 978,276.33</u>	<u>\$ 844,483.30</u>	<u>\$ 827,458.03</u>	<u>\$ 2,530,262.39</u>	<u>\$ 606,818.75</u>	<u>\$ 8,381,141.73</u>

Riley County, Kansas

Notes to the Financial Statements December 31, 2012

9. Compensated Absences

As of December 31, 2012, the accumulated vacation leave, sick leave, and overtime compensation due was:

Vacation Leave	\$	396,024.14
Sick Leave		382,512.08
Taxes and benefits		121,373.80
Total	\$	<u>899,910.02</u>

10. Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A.74-4901, et seq. KPERs provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 South Kansas Avenue, Suite 100, Topeka, KS 66603-3808) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The employer rate established for calendar year 2012 is 7.34%. The county employer contributions for the years ending December 31, 2012, 2011, 2010 were \$812,893.47, \$570,987.96, and \$514,864.50.

Riley County, Kansas

Notes to the Financial Statements December 31, 2012

11. Closure and Post Closure Care Costs

State and federal laws and regulations require that Riley County, Kansas place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The landfill was closed December 31, 1991. Closure and post closure costs as of December 31, 2012 were \$16,096,730.01. It is estimated that an additional \$5,000,000.00 may be spent on closure and post closure care expenses between the date of the financial statements and December 31, 2021. However, the actual cost of closure and post closure care may be significantly different due to changes in technology or changes in landfill laws and regulations. These costs will be paid by taxpayers through transfers from the general fund as they are incurred.

12. Riley County Health Department

Prior to January 1, 2012, The Riley County Health Department was operated as a separate entity under a board of directors appointed by Riley County Commissioners and City of Manhattan Councilmen.

Effective January 1, 2012, the health department's board of directors became advisory only. The City of Manhattan withdrew its support and assigned all its interest to Riley County. The health department became a department and separate fund under the direct control of the Riley County Commissioners.

The health department's December 31, 2011 fund balance of \$1,248,246.95 has been added to the County's beginning unencumbered cash balance on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash. The 2012 health department budget was adopted by the former board of directors in July of 2011.

Riley County, Kansas

Notes to the Financial Statements December 31, 2012

13. Subsequent Events

On July 25, 2013 the county commissioners approved resolution number 072513-52 and 072513-53, authorizing the county to issue general obligation bonds. The purpose of the bonds are as follows;

G.O. Bond 2013

Refunding Bond, Series 2005A	\$1,075,000.00
Konza Water	515,000.00
Lakeside Heights Sewer	70,000.00
Lakeview Paving District	59,720.50
Cliffside Paving District	7,080.00
Stoney Brook District	33,043.10
Vista Acres Paving District	33,163.53
Terra Heights Paving District	<u>66,992.87</u>
	<u>\$1,860,000.00</u>

The long term debt current maturities schedule in Note 8 does not reflect the new bond issuance.

The County has evaluated events and transactions for potential recognition or disclosure through August 30, 2013, the date of the financial statements. Other than the notes listed below, no events requiring disclosure have occurred subsequent to December 31, 2012.

**Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2012**

<u>Fund</u>	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 20,844,799.00	\$ -	\$ 20,844,799.00	\$ 19,589,112.64	\$ (1,255,686.36)
Special Revenue Funds:					
Fire District	579,465.00	-	579,465.00	577,394.14	(2,070.86)
County Building	422,000.00	-	422,000.00	382,831.97	(39,168.03)
Economic Development	566,590.00	-	566,590.00	275,764.00	(290,826.00)
* Register of Deeds Technology	80,500.00	-	80,500.00	74,723.50	(5,776.50)
Worker's Compensation	130,000.00	-	130,000.00	-	(130,000.00)
Special Alcohol and Drug Abuse Programs	12,378.00	-	12,378.00	3,725.00	(8,653.00)
RCPD Levy	4,123,602.00	-	4,123,602.00	4,060,764.29	(62,837.71)
** Health Department	3,896,327.00	-	3,896,327.00	3,509,471.20	(386,855.80)
Rural Fire Capital Outlay	110,000.00	-	110,000.00	65,000.00	(45,000.00)
* Capital Improvements	4,531,984.00	-	4,531,984.00	1,934,925.78	(2,597,058.22)
* County Auction	40,791.00	-	40,791.00	10,459.38	(30,331.62)
* Motor Vehicle Operations	346,275.00	-	346,275.00	337,069.23	(9,205.77)
* Adult Services	512,020.00	-	512,020.00	467,416.54	(44,603.46)
* Prosecuting Attorney Training	9,400.00	-	9,400.00	6,309.90	(3,090.10)
* War Memorial	15,119.00	-	15,119.00	700.00	(14,419.00)
* Special Prosecutor Trust	939.00	-	939.00	-	(939.00)
* Juvenile Services	353,980.00	-	353,980.00	313,327.70	(40,652.30)
Debt Service Funds:					
Bond and Interest	2,599,511.00	-	2,599,511.00	2,401,069.00	(198,442.00)
Capital Projects Funds:					
* Landfill Capital Project	33,832.00	-	33,832.00	31,570.59	(2,261.41)
* Road and Bridge Capital Project	3,814,014.00	-	3,814,014.00	2,087,190.01	(1,726,823.99)
* Resourceful Ks Energy	854,900.00	-	854,900.00	776,592.07	(78,307.93)
Proprietary Funds:					
Emergency 911	340,000.00	-	340,000.00	114,557.68	(225,442.32)
Solid Waste Disposal	2,425,000.00	-	2,425,000.00	2,095,968.83	(329,031.17)
University Park Improvement District	24,456.00	-	24,456.00	20,973.73	(3,482.27)
Water and Sewer	95,878.00	-	95,878.00	77,882.32	(17,995.68)
* Water and Sewer Reserve	25,000.00	-	25,000.00	23,908.57	(1,091.43)
Hunter's Island Water District	35,219.00	-	35,219.00	30,434.17	(4,784.83)
* Water Reserve	11,916.00	-	11,916.00	2,215.00	(9,701.00)

See the independent auditors' report on required supplementary information.

**Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2012**

Proprietary Funds:(Continued)

Moehlman Bottoms						
	Water District	26,127.00	-	26,127.00	19,520.14	(6,606.86)
*	Reserve	4,659.00	-	4,659.00	-	(4,659.00)
Terra Heights						
	Sewer	29,449.00	-	29,449.00	14,867.54	(14,581.46)
*	Sewer Sinking	45,735.00	-	45,735.00	19,426.63	(26,308.37)
Valleywood						
	Combined Operations	26,879.00	-	26,879.00	4,305.03	(22,573.97)
*	Combined Operations Reserve	40,787.00	-	40,787.00	18,321.57	(22,465.43)
Konza						
	Water District	86,541.00	-	86,541.00	53,267.09	(33,273.91)
*	Water Reserve	87,344.00	-	87,344.00	6,783.50	(80,560.50)
Deep Creek						
	Sewer	8,613.00	-	8,613.00	5,248.43	(3,364.57)
*	Reserve	18,682.00	-	18,682.00	-	(18,682.00)
Mertz/McGehee Drainage						
		6,183.00	-	6,183.00	-	(6,183.00)
Carson						
	Sewer Benefit District	2,904.00	-	2,904.00	1,192.51	(1,711.49)
*	Sewer Reserve	8,844.00	-	8,844.00	-	(8,844.00)
		<u>8,844.00</u>	<u>-</u>	<u>8,844.00</u>	<u>-</u>	<u>(8,844.00)</u>
	Total Primary Government (Excluding Agency Funds)	<u>\$ 47,228,642.00</u>	<u>\$ -</u>	<u>\$ 47,228,642.00</u>	<u>\$ 39,414,289.68</u>	<u>\$ (7,814,352.32)</u>

* Fund not required to be budgeted

** Budget as approved by Board of Directors prior to conversion to County Authority on 1-1-12

Riley County, Kansas

Schedule 2-1

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 13,072,407.63	\$ 13,438,660.00	\$ (366,252.37)
Delinquent	261,200.40	-	261,200.40
Payments in Lieu of Tax	40,129.79	-	40,129.79
Motor Vehicle Tax	1,194,997.43	1,176,000.00	18,997.43
16/20 Truck Tax	17,992.70	21,000.00	(3,007.30)
Recreational Vehicle Tax	12,167.45	12,600.00	(432.55)
Sales Tax	1,734,836.59	1,500,000.00	234,836.59
Vehicle Rental Excise Tax	30,765.71	24,100.00	6,665.71
Intangibles Tax	276,803.90	250,000.00	26,803.90
Mortgage Fees	1,082,103.31	700,000.00	382,103.31
Recording Fees	125,567.00	90,000.00	35,567.00
Special Highway	976,478.59	947,000.00	29,478.59
Federal Grants	235,251.67	32,000.00	203,251.67
State Aid	21,512.85	-	21,512.85
Licenses, Permits, Fees and Charges	167,538.91	143,720.00	23,818.91
Penalties	215,692.41	-	215,692.41
Franchise Fees	43,644.97	32,000.00	11,644.97
Diversion Fees	128,405.00	90,000.00	38,405.00
Local Alcoholic Liquor Tax	10,200.00	-	10,200.00
Severance (Mineral Production) Tax	5,068.54	-	5,068.54
Juvenile Service-JJA Sanctions	11,870.89	55,000.00	(43,129.11)
Interest on Idle Funds	100,624.67	135,000.00	(34,375.33)
Interest Charge for Late Tax Payment	5,371.02	100,000.00	(94,628.98)
Reimbursements	149,437.18	-	149,437.18
Transfers In	47,794.92	245,670.00	(197,875.08)
Total Cash Receipts	<u>19,967,863.53</u>	<u>\$ 18,992,750.00</u>	<u>\$ 975,113.53</u>
Expenditures and Transfers			
Subject to Budget			
County Attorney:			
Personal Services	1,008,826.47	\$ 1,048,611.00	\$ (39,784.53)
Contractual Services	112,123.02	116,084.00	(3,960.98)
Commodities	16,963.22	22,000.00	(5,036.78)
Capital Outlay	1,617.71	1,000.00	617.71
Employee Benefits	383,585.76	411,759.00	(28,173.24)
Total County Attorney	<u>1,523,116.18</u>	<u>1,599,454.00</u>	<u>(76,337.82)</u>

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-1

**General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012**

	Actual	Budget	Variance Over (Under)
County Clerk:			
Personal Services	469,561.73	477,920.00	(8,358.27)
Contractual Services	33,118.25	26,030.00	7,088.25
Commodities	6,853.86	4,800.00	2,053.86
Capital Outlay	760.10	-	760.10
Employee Benefits	162,517.75	191,168.00	(28,650.25)
Total County Clerk	<u>672,811.69</u>	<u>699,918.00</u>	<u>(27,106.31)</u>
County Commissioners:			
Personal Services	109,262.40	109,254.00	8.40
Contractual Services	14,621.80	10,330.00	4,291.80
Commodities	341.87	750.00	(408.13)
Capital Outlay	109.99	-	109.99
Employee Benefits	54,160.82	43,702.00	10,458.82
Total County Commissioners	<u>178,496.88</u>	<u>164,036.00</u>	<u>14,460.88</u>
County Counselor:			
Personal Services	302,232.25	303,107.00	(874.75)
Contractual Services	35,166.97	46,450.00	(11,283.03)
Commodities	5,143.97	5,850.00	(706.03)
Capital Outlay	133.46	1,500.00	(1,366.54)
Employee Benefits	103,129.83	121,243.00	(18,113.17)
Total County Counselor	<u>445,806.48</u>	<u>478,150.00</u>	<u>(32,343.52)</u>
Register of Deeds:			
Personal Services	237,861.41	240,852.00	(2,990.59)
Contractual Services	15,035.84	17,480.00	(2,444.16)
Commodities	3,197.67	3,850.00	(652.33)
Capital Outlay	2,278.73	4,300.00	(2,021.27)
Employee Benefits	91,833.07	96,341.00	(4,507.93)
Total Register of Deeds	<u>350,206.72</u>	<u>362,823.00</u>	<u>(12,616.28)</u>
County Treasurer:			
Personal Services	440,506.13	429,234.00	11,272.13
Contractual Services	45,809.15	41,195.00	4,614.15
Commodities	6,496.97	8,200.00	(1,703.03)
Capital Outlay	-	500.00	(500.00)
Employee Benefits	171,054.77	171,694.00	(639.23)
Total County Treasurer	<u>663,867.02</u>	<u>650,823.00</u>	<u>13,044.02</u>

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-1

**General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012**

	Actual	Budget	Variance Over (Under)
District Court:			
Contractual Services	136,928.11	146,950.00	(10,021.89)
Commodities	27,268.36	37,750.00	(10,481.64)
Capital Outlay	11,639.63	3,925.00	7,714.63
Total District Court	<u>175,836.10</u>	<u>188,625.00</u>	<u>(12,788.90)</u>
Emergency Preparedness:			
Personal Services	108,595.01	109,580.00	(984.99)
Contractual Services	27,584.11	16,450.00	11,134.11
Commodities	14,937.53	11,700.00	3,237.53
Capital Outlay	1,321.94	-	1,321.94
Employee Benefits	41,275.87	43,831.00	(2,555.13)
Total Emergency Preparedness	<u>193,714.46</u>	<u>181,561.00</u>	<u>12,153.46</u>
County Coroner:			
Personal Services	5,150.08	5,150.00	0.08
Contractual Services	63,586.35	33,000.00	30,586.35
Employee Benefits	399.06	405.00	(5.94)
Total County Coroner	<u>69,135.49</u>	<u>38,555.00</u>	<u>30,580.49</u>
Juvenile Intake:			
Contractual Services	103,825.52	103,826.00	(0.48)
Total Juvenile Intake	<u>103,825.52</u>	<u>103,826.00</u>	<u>(0.48)</u>
Fair:			
Contractual Services	69,068.09	69,330.00	(261.91)
Commodities	16,216.62	19,000.00	(2,783.38)
Capital Outlay	13,183.56	10,395.00	2,788.56
Total Fair	<u>98,468.27</u>	<u>98,725.00</u>	<u>(256.73)</u>
Museum:			
Personal Services	226,573.64	233,107.00	(6,533.36)
Contractual Services	11,399.73	8,562.00	2,837.73
Commodities	4,026.67	4,000.00	26.67
Capital Outlay	4,174.02	500.00	3,674.02
Employee Benefits	63,191.22	87,875.00	(24,683.78)
Total Museum	<u>309,365.28</u>	<u>334,044.00</u>	<u>(24,678.72)</u>

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-1

**General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012**

	Actual	Budget	Variance Over (Under)
Parks:			
Personal Services	228,386.30	225,350.00	3,036.30
Contractual Services	26,996.40	54,900.00	(27,903.60)
Commodities	30,422.38	36,400.00	(5,977.62)
Capital Outlay	47,437.03	45,200.00	2,237.03
Employee Benefits	88,816.22	73,785.00	15,031.22
Total Parks	<u>422,058.33</u>	<u>435,635.00</u>	<u>(13,576.67)</u>
Election:			
Personal Services	194,919.68	190,875.00	4,044.68
Contractual Services	157,440.79	176,700.00	(19,259.21)
Commodities	40,271.98	35,000.00	5,271.98
Capital Outlay	19,071.13	23,600.00	(4,528.87)
Employee Benefits	65,301.52	61,263.00	4,038.52
Total Election	<u>477,005.10</u>	<u>487,438.00</u>	<u>(10,432.90)</u>
JJA Prevention:			
Contractual Services	<u>12,312.97</u>	<u>-</u>	<u>12,312.97</u>
Ambulance:			
Contractual Services	<u>815,760.94</u>	<u>859,326.00</u>	<u>(43,565.06)</u>
Total Ambulance	<u>815,760.94</u>	<u>859,326.00</u>	<u>(43,565.06)</u>
GIS:			
Personal Services	122,950.86	168,460.00	(45,509.14)
Contractual Services	36,905.87	43,610.00	(6,704.13)
Commodities	923.89	1,620.00	(696.11)
Capital Outlay	7,711.71	1,650.00	6,061.71
Employee Benefits	39,091.40	67,384.00	(28,292.60)
Total GIS	<u>207,583.73</u>	<u>282,724.00</u>	<u>(75,140.27)</u>
County Appraiser:			
Personal Services	803,209.47	807,230.00	(4,020.53)
Contractual Services	90,984.57	83,325.00	7,659.57
Commodities	10,506.30	23,500.00	(12,993.70)
Capital Outlay	8,165.37	12,400.00	(4,234.63)
Employee Benefits	320,668.10	318,993.00	1,675.10
Total County Appraiser	<u>1,233,533.81</u>	<u>1,245,448.00</u>	<u>(11,914.19)</u>

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-1

**General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012**

	Actual	Budget	Variance Over (Under)
Information Systems:			
Personal Services	334,216.79	306,971.00	27,245.79
Contractual Services	177,690.59	212,050.00	(34,359.41)
Commodities	1,621.41	26,500.00	(24,878.59)
Capital Outlay	207,779.36	154,500.00	53,279.36
Employee Benefits	132,755.17	119,001.00	13,754.17
Total Information Systems	<u>854,063.32</u>	<u>819,022.00</u>	<u>35,041.32</u>
Planning & Development:			
Personal Services	256,513.70	271,658.00	(15,144.30)
Contractual Services	20,251.07	45,107.00	(24,855.93)
Commodities	2,618.85	4,050.00	(1,431.15)
Capital Outlay	12,364.73	2,000.00	10,364.73
Employee Benefits	75,786.42	104,876.00	(29,089.58)
Total Planning & Development	<u>367,534.77</u>	<u>427,691.00</u>	<u>(60,156.23)</u>
General:			
Personal Services	37,631.12	75,000.00	(37,368.88)
Contractual Services	840,053.69	1,063,704.00	(223,650.31)
Commodities	3,152.66	2,500.00	652.66
Capital Outlay	(114.21)	1,100,000.00	(1,100,114.21)
Employee Benefits	9,285.30	-	9,285.30
Total General	<u>890,008.56</u>	<u>2,241,204.00</u>	<u>(1,351,195.44)</u>
Road and Bridge:			
Personal Services	1,996,459.99	2,295,642.00	(299,182.01)
Contractual Services	418,384.04	653,200.00	(234,815.96)
Commodities	2,199,796.92	2,233,000.00	(33,203.08)
Capital Outlay	145,449.29	120,500.00	24,949.29
Employee Benefits	900,023.95	872,816.00	27,207.95
Total Road and Bridge	<u>5,660,114.19</u>	<u>6,175,158.00</u>	<u>(515,043.81)</u>
Noxious Weed:			
Personal Services	242,952.45	305,136.00	(62,183.55)
Contractual Services	24,955.58	33,705.00	(8,749.42)
Commodities	96,894.24	63,750.00	33,144.24
Capital Outlay	182.75	1,000.00	(817.25)
Employee Benefits	112,558.84	122,054.00	(9,495.16)
Total Noxious Weed	<u>477,543.86</u>	<u>525,645.00</u>	<u>(48,101.14)</u>

See the independent auditors' report on required supplementary information.

**General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012**

	Actual	Budget	Variance Over (Under)
21st Judicial Dist Teen Court:			
Personal Services	1,858.07	-	1,858.07
Contractual Services	5,881.61	-	5,881.61
Commodities	616.19	-	616.19
Employee Benefits	409.02	-	409.02
Total 21st Judicial Dist Teen Court	<u>8,764.89</u>	<u>-</u>	<u>8,764.89</u>
Juvenile Intake Case Manager:			
Contractual Services	6,086.46	-	6,086.46
Commodities	1,104.92	-	1,104.92
Total Juvenile Intake Case Manager	<u>7,191.38</u>	<u>-</u>	<u>7,191.38</u>
Teen Court Collected:			
Contractual Services	1,678.63	-	1,678.63
Commodities	605.93	-	605.93
Capital Outlay	1,316.56	-	1,316.56
Total Teen Court Collected	<u>3,601.12</u>	<u>-</u>	<u>3,601.12</u>
Hazardous Material Emergency Planning (HEMP)			
Contractual Services	94,250.00	-	94,250.00
Total HEMP	<u>94,250.00</u>	<u>-</u>	<u>94,250.00</u>
Court Technology:			
Capital Outlay	22,385.78	-	22,385.78
Total Court Technology	<u>22,385.78</u>	<u>-</u>	<u>22,385.78</u>
Juvenile Supervision:			
Contractual Services	-	6,092.00	(6,092.00)
Total Juvenile Supervision	<u>-</u>	<u>6,092.00</u>	<u>(6,092.00)</u>

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-1

**General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Appropriations:			
Flinthills Transportation	79,000.00	79,000.00	-
Riley County Genealogical Society	3,100.00	3,100.00	-
Emergency Shelter	11,000.00	11,000.00	-
Council on Aging	242,880.00	242,880.00	-
Big Lakes Development	189,371.00	189,371.00	-
Pawnee Mental Health	225,785.00	225,785.00	-
Extension Council	480,818.00	480,818.00	-
Soil Conservation District	52,465.00	52,465.00	-
Animal Shelter	45,000.00	45,000.00	-
Liability Insurance	393,249.80	440,126.00	(46,876.20)
Transfer of Health Department Appropriation	639,331.00	639,331.00	-
Other Transfers Out	888,750.00	30,000.00	858,750.00
Total Expenditures and Transfers Subject to Budget	<u>19,589,112.64</u>	<u>\$ 20,844,799.00</u>	<u>\$ (1,255,686.36)</u>
Receipts Over (Under) Expenditures	378,750.89		
Unencumbered Cash, Beginning	<u>3,878,815.84</u>		
Unencumbered Cash, Ending	<u>\$ 4,257,566.73</u>		

See the independent auditors' report on required supplementary information.

Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 463,234.67	\$ 463,235.00	\$ (0.33)
Delinquent	20,183.32	19,919.00	264.32
Motor Vehicle	70,332.07	70,595.00	(262.93)
Recreational Vehicle Tax	1,321.36	1,321.00	0.36
Federal Grant	<u>5,583.64</u>	-	<u>5,583.64</u>
Total Cash Receipts	<u>560,655.06</u>	<u>\$ 555,070.00</u>	<u>\$ 5,585.06</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	116,833.60	\$ 125,000.00	\$ (8,166.40)
Contractual Services	82,796.38	80,000.00	2,796.38
Commodities	142,681.03	130,000.00	12,681.03
Capital Outlay	54,247.02	51,165.00	3,082.02
Employee Benefits	39,283.11	51,747.00	(12,463.89)
Transfer Out	<u>141,553.00</u>	<u>141,553.00</u>	<u>-</u>
Total Expenditures and			
Transfers Subject to Budget	<u>577,394.14</u>	<u>\$ 579,465.00</u>	<u>\$ (2,070.86)</u>
Receipts Over (Under) Expenditures	(16,739.08)		
Unencumbered Cash, Beginning	<u>27,650.45</u>		
Unencumbered Cash, Ending	<u>\$ 10,911.37</u>		

See the independent auditors' report on required supplementary information.

County Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 334,600.37	\$ 343,650.00	\$ (9,049.63)
Delinquent	6,081.05	-	6,081.05
Motor Vehicle	28,421.78	27,500.00	921.78
Vehicle Rental Excise Tax	731.51	550.00	181.51
Recreational Vehicle Tax	284.34	300.00	(15.66)
HTF Reimbursement	1,865.89	-	1,865.89
Total Cash Receipts	<u>371,984.94</u>	<u>\$ 372,000.00</u>	<u>\$ (15.06)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	377,421.58	\$ 294,000.00	\$ 83,421.58
Commodities	-1,556.97	13,000.00	(14,556.97)
Capital Outlay	6,967.36	115,000.00	(108,032.64)
Total Expenditures and Transfers Subject to Budget	<u>382,831.97</u>	<u>\$ 422,000.00</u>	<u>\$ (39,168.03)</u>
Receipts Over (Under) Expenditures	(10,847.03)		
Unencumbered Cash, Beginning	<u>284,401.30</u>		
Unencumbered Cash, Ending	<u>\$ 273,554.27</u>		

See the independent auditors' report on required supplementary information.

**Economic Development Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transfer In	\$ -	\$ -	\$ -
Total Cash Receipts	-	-	-
Expenditures and Transfers			
Subject to Budget			
Contractual Services	125,764.00	\$ 366,590.00	\$ (240,826.00)
Capital Outlay	150,000.00	-	-
Transfer Out	-	200,000.00	(200,000.00)
Total Expenditures and Transfers Subject to Budget	275,764.00	\$ 566,590.00	\$ (440,826.00)
Receipts Over (Under) Expenditures	(275,764.00)		
Unencumbered Cash, Beginning	700,023.89		
Unencumbered Cash, Ending	\$ 424,259.89		

See the independent auditors' report on required supplementary information.

Register of Deeds Technology Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Fees	\$ 88,036.00	\$ 50,000.00	\$ 38,036.00
Interest	46.58	100.00	(53.42)
Total Cash Receipts	<u>88,082.58</u>	<u>\$ 50,100.00</u>	<u>\$ 37,982.58</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	60,380.56	\$ 35,000.00	\$ 25,380.56
Commodities	-	3,500.00	(3,500.00)
Capital Outlay	<u>14,342.94</u>	<u>42,000.00</u>	<u>(27,657.06)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>74,723.50</u>	<u>\$ 80,500.00</u>	<u>\$ (5,776.50)</u>
Receipts Over (Under) Expenditures	13,359.08		
Unencumbered Cash, Beginning	<u>56,488.35</u>		
Unencumbered Cash, Ending	<u>\$ 69,847.43</u>		

See the independent auditors' report on required supplementary information.

**Worker's Compensation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Delinquent	\$ 2.33	\$ -	\$ 2.33
Interest	94.34	-	94.34
Total Cash Receipts	96.67	\$ -	\$ 96.67
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	-	\$ 130,000.00	\$ (130,000.00)
Total Expenditures and			
Transfers Subject to Budget	-	\$ 130,000.00	\$ (130,000.00)
 Receipts Over (Under) Expenditures	96.67		
 Unencumbered Cash, Beginning	139,655.20		
 Unencumbered Cash, Ending	\$ 139,751.87		

See the independent auditors' report on required supplementary information.

**Special Alcohol and Drug Abuse Programs Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Local Alcoholic Liquor Tax	\$ 4,397.09	\$ 4,000.00	\$ 397.09
Total Cash Receipts	<u>4,397.09</u>	<u>\$ 4,000.00</u>	<u>\$ 397.09</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>3,725.00</u>	\$ <u>12,378.00</u>	\$ <u>(8,653.00)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>3,725.00</u>	<u>\$ 12,378.00</u>	<u>\$ (8,653.00)</u>
Receipts Over (Under) Expenditures	672.09		
Unencumbered Cash, Beginning	<u>9,728.04</u>		
Unencumbered Cash, Ending	<u>\$ 10,400.13</u>		

See the independent auditors' report on required supplementary information.

RCPD Levy Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 3,277,939.30	\$ 3,277,940.00	\$ (0.70)
Delinquent	63,992.16	63,992.00	0.16
Motor Vehicle	306,195.14	306,195.00	0.14
Vehicle Rental Excise Tax	7,788.56	7,789.00	(0.44)
Recreational Vehicle Tax	3,065.22	3,065.00	0.22
Medical Reimbursements	2,749.54	2,750.00	(0.46)
Transfers In	441,553.00	441,553.00	-
Total Cash Receipts	<u>4,103,282.92</u>	<u>\$ 4,103,284.00</u>	<u>\$ (1.08)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	3,662,407.39	\$ 3,671,804.00	\$ (9,396.61)
Commodities	25,930.00	51,798.00	(25,868.00)
Capital Outlay	372,426.90	400,000.00	(27,573.10)
Total Expenditures and Transfers Subject to Budget	<u>4,060,764.29</u>	<u>\$ 4,123,602.00</u>	<u>\$ (62,837.71)</u>
Receipts Over (Under) Expenditures	42,518.63		
Unencumbered Cash, Beginning	<u>20,317.90</u>		
Unencumbered Cash, Ending	<u>\$ 62,836.53</u>		

See the independent auditors' report on required supplementary information.

Health Department Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
State Grants	\$ 1,003,228.30		
Federal Grants	1,066,871.04		
Recipient Paid Fees	193,783.93		
Medicaid Paid Fees	42,924.70		
Insurance Paid Fees	227,582.20		
Miscellaneous Receipts	37,364.09		
Reimbursements	2,200.30		
Transfers in	639,331.00		
Total Cash Receipts	3,213,285.56	\$ 3,461,786.00	\$ (248,500.44)
Expenditures and Transfers Subject to Budget			
General Overhead:			
Personal Services	200,815.51		
Employee Benefits	53,330.09		
Contractual Services	96,489.96		
Commodities	6,452.94		
Capital Outlay	2,952.39		
Total General Overhead	360,040.89		
Emergency Response:			
Personal Services	24,080.48		
Employee Benefits	5,693.36		
Contractual Services	21,308.42		
Commodities	873.14		
Total Emergency Response	51,955.40		
Primary Care:			
Personal Services	165,994.29		
Employee Benefits	55,081.26		
Contractual Services	10,435.69		
Commodities	12,422.56		
Capital Outlay	637.83		
Total Primary Care	244,571.63		

See the independent auditors' report on required supplementary information.

Health Department Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Child Care Licensing:			
Personal Services	44,834.12		
Employee Benefits	20,013.04		
Contractual Services	665.62		
Commodities	98.91		
Total Child Care Licensing	<u>65,611.69</u>		
Immunization Action Plan:			
Personal Services	36,986.87		
Employee Benefits	12,357.13		
Contractual Services	3,379.26		
Commodities	169,538.59		
Total Immunization Action Plan	<u>222,261.85</u>		
HIV Case Management:			
Personal Services	25,003.97		
Employee Benefits	10,555.11		
Contractual Services	1,223.63		
Commodities	4,452.82		
Total HIV Case Management	<u>41,235.53</u>		
Family Planning:			
Personal Services	172,399.03		
Employee Benefits	62,917.96		
Contractual Services	27,122.84		
Commodities	60,824.82		
Capital Outlay	597.57		
Total Family Planning	<u>323,862.22</u>		
Healthy Families:			
Personal Services	255,841.92		
Employee Benefits	86,243.83		
Contractual Services	40,193.53		
Commodities	6,387.92		
Capital Outlay	637.83		
Total Healthy Families	<u>389,305.03</u>		

See the independent auditors' report on required supplementary information.

Health Department Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Healthy Foods & Health Education:			
Personal Services	32,776.39		
Employee Benefits	9,716.52		
Contractual Services	779.74		
Commodities	6,867.12		
Total Healthy Foods & Health Education	<u>50,139.77</u>		
Smart Start:			
Personal Services	160,987.34		
Employee Benefits	65,260.13		
Contractual Services	136,075.34		
Commodities	1,877.00		
Total Smart Start	<u>364,199.81</u>		
MCH:			
Personal Services	122,026.24		
Employee Benefits	37,572.87		
Contractual Services	1,973.03		
Commodities	29.54		
Total MCH	<u>161,601.68</u>		
WIC:			
Personal Services	358,731.47		
Employee Benefits	140,528.61		
Contractual Services	6,339.11		
Commodities	14,128.75		
Total WIC	<u>519,727.94</u>		
State Formula:			
Personal Services	68,596.19		
Employee Benefits	26,104.38		
Contractual Services	18,638.89		
Commodities	8,167.94		
Total State Formula	<u>121,507.40</u>		

See the independent auditors' report on required supplementary information.

**Health Department Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Capital Improvements:			
Capital Outlay	155,478.23		
Total Capital Improvements	<u>155,478.23</u>		
ECBG Grant:			
Personal Services	22,161.64		
Employee Benefits	8,178.06		
Contractual Services	331,753.56		
Commodities	6,237.60		
Total ECBG Grant	<u>368,330.86</u>		
Environmental Health:			
Personal Services	43,756.47		
Employee Benefits	21,719.32		
Contractual Services	1,545.75		
Commodities	2,619.73		
Total Environmental Health	<u>69,641.27</u>		
Total Expenditures and Transfers Subject to Budget	<u>3,509,471.20</u>	<u>\$ 3,896,327.00</u>	<u>\$ (386,855.80)</u>
Receipts Over (Under) Expenditures	(296,185.64)		
Unencumbered Cash, Beginning	<u>1,248,246.95</u>		
Unencumbered Cash, Ending	<u>\$ 952,061.31</u>		

The adopted budget did not detail an expected breakdown by categories as presented above.

Rural Fire Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Transfer In	\$ 100,000.00	\$ 10,000.00	\$ 90,000.00
Total Cash Receipts	100,000.00	\$ 10,000.00	\$ 90,000.00
Expenditures and Transfers			
Subject to Budget			
Contractual Services	-	\$ 36,235.00	\$ (36,235.00)
Capital Outlay	65,000.00	73,765.00	(8,765.00)
Total Expenditures and			
Transfers Subject to Budget	65,000.00	\$ 110,000.00	\$ (45,000.00)
Receipts Over (Under) Expenditures	35,000.00		
Unencumbered Cash, Beginning	242,356.70		
Unencumbered Cash, Ending	\$ 277,356.70		

See the independent auditors' report on required supplementary information.

Capital Improvements Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Delinquent Taxes	\$ -	\$ -	\$ -
Interest	1,853.11	-	1,853.11
Property Sales	683,180.00	683,180.00	-
Transfer In	<u>478,311.61</u>	<u>460,000.00</u>	<u>18,311.61</u>
Total Cash Receipts	<u>1,163,344.72</u>	<u>\$ 1,143,180.00</u>	<u>\$ 20,164.72</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	252,243.20	\$ 450,000.00	\$ (197,756.80)
Commodities	8,719.35	500,000.00	(491,280.65)
Capital Outlay	1,471,544.47	3,378,984.00	(1,907,439.53)
Transfer Out	<u>202,418.76</u>	<u>203,000.00</u>	<u>(581.24)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>1,934,925.78</u>	<u>\$ 4,531,984.00</u>	<u>\$ (2,597,058.22)</u>
Receipts Over (Under) Expenditures	(771,581.06)		
Unencumbered Cash, Beginning	<u>2,913,012.31</u>		
Unencumbered Cash, Ending	<u>\$ 2,141,431.25</u>		

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-12

**County Auction Fund
Motor Vehicle Operations Fund
Schedule of Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2012**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Miscellaneous Collections	\$ 4,182.17	\$ -	\$ 4,182.17
Total Cash Receipts	<u>\$ 4,182.17</u>	<u>\$ -</u>	<u>\$ 4,182.17</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	10,459.38	\$ 791.00	\$ 9,668.38
Transfer Out	<u>-</u>	<u>40,000.00</u>	<u>(40,000.00)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>10,459.38</u>	<u>\$ 40,791.00</u>	<u>\$ (30,331.62)</u>
Receipts Over (Under) Expenditures	(6,277.21)		
Unencumbered Cash, Beginning	<u>7,129.41</u>		
Unencumbered Cash, Ending	<u>\$ 852.20</u>		

See the independent auditors' report on required supplementary information.

Motor Vehicle Operations Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Motor Vehicle Fees	\$ 349,714.11	\$ 346,275.00	\$ 3,439.11
Leinholder Fees	9,726.00	-	9,726.00
Vehicle License Fees	1,925.00	-	1,925.00
Total Cash Receipts	<u>361,365.11</u>	<u>\$ 346,275.00</u>	<u>\$ 15,090.11</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	171,280.29	\$ 194,429.00	\$ (23,148.71)
Contractual Services	31,609.87	30,000.00	1,609.87
Commodities	11,318.71	39,523.00	(28,204.29)
Capital Outlay	1,104.36	8,850.00	(7,745.64)
Employee Benefits	79,196.08	73,473.00	5,723.08
Transfer Out	<u>42,559.92</u>	-	<u>42,559.92</u>
Total Expenditures and Transfers Subject to Budget	<u>337,069.23</u>	<u>\$ 346,275.00</u>	<u>\$ (9,205.77)</u>
Receipts Over (Under) Expenditures	24,295.88		
Unencumbered Cash, Beginning	<u>42,559.92</u>		
Unencumbered Cash, Ending	<u>\$ 66,855.80</u>		

See the independent auditors' report on required supplementary information.

Adult Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
State Aid-Department of Corrections	\$ 439,822.09	\$ 437,400.00	\$ 2,422.09
Other	16,704.00	21,550.00	(4,846.00)
Total Cash Receipts	<u>456,526.09</u>	<u>\$ 458,950.00</u>	<u>\$ (2,423.91)</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	280,127.33	\$ 320,000.00	\$ (39,872.67)
Contractual Services	40,117.65	41,000.00	(882.35)
Commodities	9,875.21	51,020.00	(41,144.79)
Capital Outlay	38,975.37	11,000.00	27,975.37
Employee Benefits	<u>98,320.98</u>	<u>89,000.00</u>	<u>9,320.98</u>
Total Expenditures and Transfers Subject to Budget	<u>467,416.54</u>	<u>\$ 512,020.00</u>	<u>\$ (44,603.46)</u>
Receipts Over (Under) Expenditures	(10,890.45)		
Unencumbered Cash, Beginning	<u>53,070.35</u>		
Unencumbered Cash, Ending	<u>\$ 42,179.90</u>		

See the independent auditors' report on required supplementary information.

**Prosecuting Attorney Training Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Fees	\$ 8,604.83	\$ 5,900.00	\$ 2,704.83
Total Cash Receipts	<u>8,604.83</u>	<u>\$ 5,900.00</u>	<u>\$ 2,704.83</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>6,309.90</u>	\$ 9,400.00	\$ (3,090.10)
Total Expenditures and			
Transfers Subject to Budget	<u>6,309.90</u>	<u>\$ 9,400.00</u>	<u>\$ (3,090.10)</u>
Receipts Over (Under) Expenditures	2,294.93		
Unencumbered Cash, Beginning	<u>6,284.25</u>		
Unencumbered Cash, Ending	<u>\$ 8,579.18</u>		

See the independent auditors' report on required supplementary information.

War Memorial Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Donations	\$ 1,275.00	\$ 500.00	\$ 775.00
Total Cash Receipts	<u>1,275.00</u>	<u>\$ 500.00</u>	<u>\$ 775.00</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	<u>700.00</u>	\$ 15,119.00	\$ (14,419.00)
Total Expenditures and Transfers Subject to Budget	<u>700.00</u>	<u>\$ 15,119.00</u>	<u>\$ (14,419.00)</u>
Receipts Over (Under) Expenditures	575.00		
Unencumbered Cash, Beginning	<u>14,779.43</u>		
Unencumbered Cash, Ending	<u>\$ 15,354.43</u>		

See the independent auditors' report on required supplementary information.

**Special Prosecutor Trust Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
			<u>(Under)</u>
Cash Receipts			
Total Cash Receipts	\$ -	\$ -	\$ -
Expenditures and Transfers			
Subject to Budget			
Contractual Services	-	\$ 939.00	\$ (939.00)
Total Expenditures and			
Transfers Subject to Budget	-	\$ 939.00	\$ (939.00)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>875.58</u>		
Unencumbered Cash, Ending	<u>\$ 875.58</u>		

See the independent auditors' report on required supplementary information.

Juvenile Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
JJA Prevention	\$ 321,725.00	\$ 316,845.00	\$ 4,880.00
Miscellaneous Collection	15,194.00	-	15,194.00
Total Cash Receipts	<u>336,919.00</u>	<u>\$ 316,845.00</u>	<u>\$ 20,074.00</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	204,030.38	\$ 236,806.00	\$ (32,775.62)
Contractual Services	13,158.53	13,746.00	(587.47)
Commodities	3,710.14	4,970.00	(1,259.86)
Capital Outlay	12,218.60	9,693.00	2,525.60
Employee Benefits	80,210.05	88,765.00	(8,554.95)
Total Expenditures and Transfers Subject to Budget	<u>313,327.70</u>	<u>\$ 353,980.00</u>	<u>\$ (40,652.30)</u>
Receipts Over (Under) Expenditures	23,591.30		
Unencumbered Cash, Beginning	<u>14,377.64</u>		
Unencumbered Cash, Ending	<u>\$ 37,968.94</u>		

See the independent auditors' report on required supplementary information.

Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 600,299.30	\$ 617,053.00	\$ (16,753.70)
Delinquent	14,492.31	1,500.00	12,992.31
Motor Vehicle	71,271.91	68,000.00	3,271.91
Vehicle Rental Excise Tax	1,826.40	1,400.00	426.40
Recreational Vehicle Tax	713.61	700.00	13.61
Special Assessments	167,613.10	161,402.00	6,211.10
Bond Call Fees Refunded	20.00	-	20.00
Transfers In	1,603,701.10	1,598,906.00	4,795.10
Total Cash Receipts	<u>2,459,937.73</u>	<u>\$ 2,448,961.00</u>	<u>\$ 10,976.73</u>
Expenditures and Transfers			
Subject to Budget			
Principal	2,151,049.10	\$ 2,151,049.00	\$ 0.10
Interest	246,962.95	246,980.00	(17.05)
Agent Fees	3,056.95	3,038.00	18.95
Cash Basis Requirement	-	198,444.00	(198,444.00)
Total Expenditures and			
Transfers Subject to Budget	<u>2,401,069.00</u>	<u>\$ 2,599,511.00</u>	<u>\$ (198,442.00)</u>
Receipts Over (Under) Expenditures	58,868.73		
Unencumbered Cash, Beginning	<u>329,718.40</u>		
Unencumbered Cash, Ending	<u>\$ 388,587.13</u>		

See the independent auditors' report on required supplementary information.

**Landfill Capital Project Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Transfer In	\$ 30,000.00	\$ 30,000.00	\$ -
Total Cash Receipts	30,000.00	\$ 30,000.00	\$ -
Expenditures and Transfers			
Subject to Budget			
Contractual Services	30,786.73	\$ 32,832.00	\$ (2,045.27)
Commodities	783.86	1,000.00	(216.14)
Total Expenditures and Transfers Subject to Budget	31,570.59	\$ 33,832.00	\$ (2,261.41)
Receipts Over (Under) Expenditures	(1,570.59)		
Unencumbered Cash, Beginning	3,832.20		
Unencumbered Cash, Ending	\$ 2,261.61		

See the independent auditors' report on required supplementary information.

Road and Bridge Capital Project Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
State Sales Tax	\$ 2,144,288.70	\$ 1,500,000.00	\$ 644,288.70
K-DOT Grant	<u>24,259.19</u>	-	<u>24,259.19</u>
Total Cash Receipts	<u>2,168,547.89</u>	<u>\$ 1,500,000.00</u>	<u>\$ 668,547.89</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	97,777.88	\$ 1,000,000.00	\$ (902,222.12)
Commodities	540,000.00	-	540,000.00
Capital Outlay	94,731.13	1,459,333.00	(1,364,601.87)
Transfer Out	<u>1,354,681.00</u>	<u>1,354,681.00</u>	<u>-</u>
Total Expenditures and Transfers Subject to Budget	<u>2,087,190.01</u>	<u>\$ 3,814,014.00</u>	<u>\$ (1,726,823.99)</u>
Receipts Over (Under) Expenditures	81,357.88		
Unencumbered Cash, Beginning	<u>2,325,367.69</u>		
Unencumbered Cash, Ending	<u>\$ 2,406,725.57</u>		

See the independent auditors' report on required supplementary information.

Lakewood Paving Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	2012 Actual	Total Project Actual
Cash Receipts		
General Obligation Bonds	\$ 107,437.05	\$ 107,437.05
Temporary Note Proceeds	-	138,776.39
Payments in Lieu of Specials	45,179.54	45,179.54
Total Cash Receipts	<u>152,616.59</u>	<u>291,392.98</u>
Expenditures and Transfers		
Subject to Budget		
Temporary Note and Bond Issuance Costs	12,849.03	15,579.68
Temporary Note Principal	138,776.39	138,776.39
Temporary Note Interest	944.45	944.45
Contracted Improvements	-	128,803.63
Engineering Fees	-	2,869.67
Printing and Advertising	1,599.15	1,728.21
Transfer Out to Bond in Interest at Completion	2,690.95	2,690.95
Total Expenditures	<u>156,859.97</u>	<u>291,392.98</u>
Receipts Over (Under) Expenditures	(4,243.38)	-
Unencumbered Cash, Beginning	<u>4,243.38</u>	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

See the independent auditors' report on required supplementary information.

Driftwood Paving Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	2012 Actual	Total Project Actual
Cash Receipts		
General Obligation Bonds	\$ 46,023.94	\$ 46,023.94
Temporary Note Proceeds	-	49,404.82
Payments in Lieu of Specials	8,474.46	8,474.46
Total Cash Receipts	<u>54,498.40</u>	<u>103,903.22</u>
Expenditures and Transfers		
Subject to Budget		
Temporary Note and Bond Issuance Costs	4,573.88	5,551.79
Temporary Note Principal	49,404.82	49,404.82
Temporary Note Interest	336.23	336.23
Contracted Improvements	-	46,240.76
Engineering Fees	-	546.60
Printing and Advertising	740.75	865.03
Transfer Out to Bond in Interest at Completion	957.99	957.99
Total Expenditures	<u>56,013.67</u>	<u>103,903.22</u>
Receipts Over (Under) Expenditures	(1,515.27)	-
Unencumbered Cash, Beginning	<u>1,515.27</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

See the independent auditors' report on required supplementary information.

High Meadows Paving Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	2012 Actual	Total Project Actual
Cash Receipts		
General Obligation Bonds	\$ 51,539.01	\$ 51,539.01
Temporary Note Proceeds	-	51,818.79
Payments in Lieu of Specials	5,622.11	5,622.11
Total Cash Receipts	<u>57,161.12</u>	<u>108,979.91</u>
Expenditures and Transfers		
Subject to Budget		
Temporary Note and Bond Issuance Costs	4,798.65	5,823.91
Temporary Note Principal	51,818.79	51,818.79
Temporary Note Interest	352.65	352.65
Contracted Improvements	-	48,302.76
Engineering Fees	-	785.84
Printing and Advertising	762.10	891.16
Transfer Out to Bond in Interest at Completion	1,004.80	1,004.80
Total Expenditures	<u>58,736.99</u>	<u>108,979.91</u>
Receipts Over (Under) Expenditures	(1,575.87)	-
Unencumbered Cash, Beginning	<u>1,575.87</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

See the independent auditors' report on required supplementary information.

**Lakeside Heights Sewer Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012**

	<u>2012 Actual</u>	<u>Total Project Actual</u>
Cash Receipts		
Temporary Note Proceeds	\$ 6,670.34	\$ (6,670.34)
Total Cash Receipts	<u>6,670.34</u>	<u>6,670.34</u>
 Expenditures and Transfers		
Subject to Budget		
Temporary Note and Bond Issuance Costs	168.23	168.23
Engineering Fees	6,000.00	6,000.00
Printing and Advertising	<u>487.56</u>	<u>487.56</u>
 Total Expenditures	<u>6,655.79</u>	<u>6,655.79</u>
 Receipts Over (Under) Expenditures	14.55	14.55
 Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 14.55</u>	<u>\$ 14.55</u>

See the independent auditors' report on required supplementary information.

**Vista Acres Paving Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012**

	<u>2012 Actual</u>	<u>Total Project Actual</u>
Cash Receipts		
Temporary Note Proceeds	\$ 45,575.41	\$ (45,575.41)
Total Cash Receipts	<u>45,575.41</u>	<u>45,575.41</u>
 Expenditures and Transfers		
Subject to Budget		
Temporary Note and Bond Issuance Costs	1,197.57	1,197.57
Contracted Improvements	41,918.71	41,918.71
Engineering Fees	1,159.24	1,159.24
Printing and Advertising	<u>152.96</u>	<u>152.96</u>
 Total Expenditures	<u>44,428.48</u>	<u>44,428.48</u>
 Receipts Over (Under) Expenditures	1,146.93	1,146.93
 Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 1,146.93</u>	<u>\$ 1,146.93</u>

See the independent auditors' report on required supplementary information.

**Stony Brook Paving Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012**

	2012 Actual	Total Project Actual
	<u> </u>	<u> </u>
Cash Receipts		
Temporary Note Proceeds	\$ 58,747.40	\$ (58,747.40)
Total Cash Receipts	<u>58,747.40</u>	<u>58,747.40</u>
 Expenditures and Transfers		
Subject to Budget		
Temporary Note and Bond Issuance Costs	1,344.55	1,344.55
Contracted Improvements	54,869.19	54,869.19
Engineering Fees	1,388.35	1,388.35
Printing and Advertising	<u>152.96</u>	<u>152.96</u>
 Total Expenditures	<u>57,755.05</u>	<u>57,755.05</u>
 Receipts Over (Under) Expenditures	992.35	992.35
 Unencumbered Cash, Beginning	<u> -</u>	<u> -</u>
 Unencumbered Cash, Ending	<u>\$ 992.35</u>	<u>\$ 992.35</u>

See the independent auditors' report on required supplementary information.

Terra Heights Paving Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	2012 Actual	Total Project Actual
Cash Receipts		
Temporary Note Proceeds	\$ 81,433.83	\$ (81,433.83)
Total Cash Receipts	<u>81,433.83</u>	<u>81,433.83</u>
Expenditures and Transfers		
Subject to Budget		
Temporary Note and Bond Issuance Costs	2,099.22	2,099.22
Contracted Improvements	76,288.79	76,288.79
Engineering Fees	1,142.04	1,142.04
Printing and Advertising	152.96	152.96
	<u>79,683.01</u>	<u>79,683.01</u>
Total Expenditures	<u>79,683.01</u>	<u>79,683.01</u>
Receipts Over (Under) Expenditures	1,750.82	1,750.82
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,750.82</u>	<u>\$ 1,750.82</u>

See the independent auditors' report on required supplementary information.

Lakeview Paving Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2012

	2012 Actual	Total Project Actual
Cash Receipts		
Temporary Note Proceeds	\$ 92,573.02	\$ (92,573.02)
Total Cash Receipts	<u>92,573.02</u>	<u>92,573.02</u>
Expenditures and Transfers		
Subject to Budget		
Temporary Note and Bond Issuance Costs	2,302.96	2,302.96
Contracted Improvements	86,240.21	86,240.21
Engineering Fees	2,170.54	2,170.54
Printing and Advertising	301.14	301.14
	<u>91,014.85</u>	<u>91,014.85</u>
Total Expenditures	<u>91,014.85</u>	<u>91,014.85</u>
Receipts Over (Under) Expenditures	1,558.17	1,558.17
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,558.17</u>	<u>\$ 1,558.17</u>

See the independent auditors' report on required supplementary information.

Resourceful Ks Energy Capital Project Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Federal Energy Grant	\$ 774,375.90	\$ 854,900.00	\$ (80,524.10)
Total Cash Receipts	<u>774,375.90</u>	<u>\$ 854,900.00</u>	<u>\$ (80,524.10)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	758,716.72	\$ 833,303.00	\$ (74,586.28)
Commodities	6,714.54	21,597.00	(14,882.46)
Capital Outlay	<u>11,160.81</u>	<u>-</u>	<u>11,160.81</u>
Total Expenditures and			
Transfers Subject to Budget	<u>776,592.07</u>	<u>\$ 854,900.00</u>	<u>\$ (78,307.93)</u>
Receipts Over (Under) Expenditures	(2,216.17)		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ (2,216.17)</u>		

See the independent auditors' report on required supplementary information.

**Konza Water Main Project Fund
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012**

	<u>2012 Actual</u>	<u>Total Project Actual</u>
Cash Receipts		
General Obligation Bonds	\$ -	\$ -
Temporary Note Proceeds	-	-
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures and Transfers Subject to Budget		
Contracted Improvements	<u>515,318.00</u>	<u>515,318.00</u>
Total Expenditures	<u>515,318.00</u>	<u>515,318.00</u>
Receipts Over (Under) Expenditures	(515,318.00)	(515,318.00)
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ (515,318.00)</u>	<u>\$ (515,318.00)</u>

See the independent auditors' report on required supplementary information.

Riley County, Kansas

Schedule 2-32

Emergency 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Charges for Services	\$ 295,312.22	\$ 185,000.00	\$ 110,312.22
Interest	313.64	-	313.64
Total Cash Receipts	<u>295,625.86</u>	<u>\$ 185,000.00</u>	<u>\$ 110,625.86</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	113,381.20	\$ 131,600.00	\$ (18,218.80)
Capital Outlay	<u>1,176.48</u>	<u>208,400.00</u>	<u>(207,223.52)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>114,557.68</u>	<u>\$ 340,000.00</u>	<u>\$ (225,442.32)</u>
Receipts Over (Under) Expenditures	181,068.18		
Unencumbered Cash, Beginning	<u>399,825.61</u>		
Unencumbered Cash, Ending	<u>\$ 580,893.79</u>		

See the independent auditors' report on required supplementary information.

Solid Waste Disposal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Charges for Services	\$ 2,181,234.74	\$ 2,115,000.00	\$ 66,234.74
Other Income	4,274.27	10,000.00	(5,725.73)
Total Cash Receipts	<u>2,185,509.01</u>	<u>\$ 2,125,000.00</u>	<u>\$ 60,509.01</u>
Expenditures and Transfers			
Subject to Budget			
Personal Services	129,913.83	\$ 128,304.00	\$ 1,609.83
Contractual Services	1,803,213.83	2,156,924.00	(353,710.17)
Commodities	38,540.36	47,900.00	(9,359.64)
Capital Outlay	669.17	2,200.00	(1,530.83)
Employee Benefits	65,720.03	51,322.00	14,398.03
Transfer Out	<u>57,911.61</u>	<u>38,350.00</u>	<u>19,561.61</u>
Total Expenditures and Transfers Subject to Budget	<u>2,095,968.83</u>	<u>\$ 2,425,000.00</u>	<u>\$ (329,031.17)</u>
Receipts Over (Under) Expenditures	89,540.18		
Unencumbered Cash, Beginning	<u>107,347.99</u>		
Unencumbered Cash, Ending	<u>\$ 196,888.17</u>		

See the independent auditors' report on required supplementary information.

**University Park Improvement District Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 7,086.74	\$ 7,279.00	\$ (192.26)
Delinquent	2.70	-	2.70
Charges for Service	11,415.50	10,500.00	915.50
Total Cash Receipts	18,504.94	\$ 17,779.00	\$ 725.94
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	20,973.73	\$ 24,456.00	\$ (3,482.27)
Total Expenditures and Transfers Subject to Budget	20,973.73	\$ 24,456.00	\$ (3,482.27)
 Receipts Over (Under) Expenditures	(2,468.79)		
 Unencumbered Cash, Beginning	2,639.81		
 Unencumbered Cash, Ending	\$ 171.02		

See the independent auditors' report on required supplementary information.

University Park Water and Sewer Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,653.14	\$ 4,779.00	\$ (125.86)
Special Assessments	5,586.90	5,670.00	-83.10
Delinquent	2.09	-	2.09
Deposits	375.00	600.00	(225.00)
Charges for Service	<u>72,367.73</u>	<u>76,000.00</u>	<u>(3,632.27)</u>
Total Cash Receipts	<u>82,984.86</u>	<u>\$ 87,049.00</u>	<u>\$ (4,064.14)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	47,106.85	\$ 44,708.00	\$ 2,398.85
Commodities	22,190.47	20,500.00	1,690.47
Capital Outlay	350.00	-	350.00
Transfer Out	<u>8,235.00</u>	<u>30,670.00</u>	<u>(22,435.00)</u>
Total Expenditures and			
Transfers Subject to Budget	<u>77,882.32</u>	<u>\$ 95,878.00</u>	<u>\$ (17,995.68)</u>
Receipts Over (Under) Expenditures	5,102.54		
Unencumbered Cash, Beginning	<u>9,586.90</u>		
Unencumbered Cash, Ending	<u>\$ 14,689.44</u>		

See the independent auditors' report on required supplementary information.

University Park Water and Sewer Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Miscellaneous Collections	\$ 3,504.00	\$ -	\$ 3,504.00
Transfer In	3,000.00	25,000.00	(22,000.00)
Total Cash Receipts	<u>6,504.00</u>	<u>\$ 25,000.00</u>	<u>\$ (18,496.00)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	21,064.26	\$ 5,000.00	\$ 16,064.26
Commodities	694.31	5,000.00	(4,305.69)
Capital Outlay	<u>2,150.00</u>	<u>15,000.00</u>	<u>(12,850.00)</u>
Total Expenditures and Transfers Subject to Budget	<u>23,908.57</u>	<u>\$ 25,000.00</u>	<u>\$ (1,091.43)</u>
Receipts Over (Under) Expenditures	(17,404.57)		
Unencumbered Cash, Beginning	<u>17,904.41</u>		
Unencumbered Cash, Ending	<u>\$ 499.84</u>		

See the independent auditors' report on required supplementary information.

Hunter's Island Water District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Deposits	\$ 75.00	\$ 75.00	\$ -
Charges for Services	28,049.13	26,200.00	(1,849.13)
Total Cash Receipts	<u>28,124.13</u>	<u>\$ 26,275.00</u>	<u>\$ (1,849.13)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	14,529.07	\$ 13,500.00	\$ 1,029.07
Commodities	15,555.10	18,495.00	(2,939.90)
Capital Outlay	350.00	-	350.00
Transfer Out	-	3,224.00	(3,224.00)
Total Expenditures and Transfers Subject to Budget	<u>30,434.17</u>	<u>\$ 35,219.00</u>	<u>\$ (4,784.83)</u>
Receipts Over (Under) Expenditures	(2,310.04)		
Unencumbered Cash, Beginning	<u>8,944.19</u>		
Unencumbered Cash, Ending	<u>\$ 6,634.15</u>		

See the independent auditors' report on required supplementary information.

Hunter's Island Water Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Miscellaneous Collections	\$ 1,012.00	\$ -	\$ 1,012.00
Transfer In	-	3,224.00	(3,224.00)
Total Cash Receipts	<u>1,012.00</u>	<u>\$ 3,224.00</u>	<u>\$ (2,212.00)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	2,215.00	\$ -	\$ 2,215.00
Commodities	-	5,000.00	(5,000.00)
Capital Outlay	-	6,916.00	(6,916.00)
Total Expenditures and			
Transfers Subject to Budget	<u>2,215.00</u>	<u>\$ 11,916.00</u>	<u>\$ (9,701.00)</u>
Receipts Over (Under) Expenditures	(1,203.00)		
Unencumbered Cash, Beginning	<u>15,543.89</u>		
Unencumbered Cash, Ending	<u>\$ 14,340.89</u>		

See the independent auditors' report on required supplementary information.

Moehlman Bottoms Water District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Charges for Services	\$ 18,902.65	\$ 18,000.00	\$ 902.65
Total Cash Receipts	<u>18,902.65</u>	<u>\$ 18,000.00</u>	<u>\$ 902.65</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	9,363.34	\$ 15,474.00	\$ (6,110.66)
Commodities	9,806.80	10,000.00	(193.20)
Capital Outlay	350.00	-	350.00
Transfers Out	-	653.00	(653.00)
Total Expenditures and Transfers Subject to Budget	<u>19,520.14</u>	<u>\$ 26,127.00</u>	<u>\$ (6,606.86)</u>
Receipts Over (Under) Expenditures	(617.49)		
Unencumbered Cash, Beginning	<u>8,127.11</u>		
Unencumbered Cash, Ending	<u>\$ 7,509.62</u>		

See the independent auditors' report on required supplementary information.

Moehlman Bottoms Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Miscellaneous Collections	\$ 609.00	\$ -	\$ 609.00
Transfer In	-	653.00	(653.00)
Total Cash Receipts	609.00	\$ 653.00	\$ (44.00)
Expenditures and Transfers			
Subject to Budget			
Contractual Services	-	\$ 3,000.00	\$ (3,000.00)
Commodities	-	1,000.00	(1,000.00)
Capital Outlay	-	659.00	(659.00)
Total Expenditures and Transfers Subject to Budget	-	\$ 4,659.00	\$ (4,659.00)
Receipts Over (Under) Expenditures	609.00		
Unencumbered Cash, Beginning	5,165.00		
Unencumbered Cash, Ending	\$ 5,774.00		

See the independent auditors' report on required supplementary information.

**Terra Heights Sewer Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,859.81	\$ 4,867.00	\$ (7.19)
Delinquent	253.41	-	253.41
Special Assessments	705.95	-	705.95
Charges for Services	19,281.76	18,210.00	1,071.76
Total Cash Receipts	25,100.93	\$ 23,077.00	\$ 2,023.93
 Expenditures and Transfers			
Subject to Budget			
Contractual Services	13,347.80	\$ 14,279.00	\$ (931.20)
Commodities	1,169.74	670.00	499.74
Capital Outlay	350.00	-	350.00
Transfer Out	-	14,500.00	(14,500.00)
Total Expenditures and Transfers Subject to Budget	14,867.54	\$ 29,449.00	\$ (14,581.46)
 Receipts Over (Under) Expenditures	10,233.39		
 Unencumbered Cash, Beginning	10,167.19		
 Unencumbered Cash, Ending	\$ 20,400.58		

See the independent auditors' report on required supplementary information.

Terra Heights Sewer Sinking Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Collections	\$ 12,625.00	\$ 12,900.00	\$ (275.00)
Transfer In	-	14,500.00	(14,500.00)
Total Cash Receipts	<u>12,625.00</u>	<u>\$ 27,400.00</u>	<u>\$ (14,775.00)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	6,807.43	\$ 12,138.00	\$ (5,330.57)
Commodities	475.60	5,141.00	(4,665.40)
Capital Outlay	8,546.00	25,000.00	(16,454.00)
Transfer Out	<u>3,597.60</u>	<u>3,456.00</u>	<u>141.60</u>
Total Expenditures and			
Transfers Subject to Budget	<u>19,426.63</u>	<u>\$ 45,735.00</u>	<u>\$ (26,308.37)</u>
Receipts Over (Under) Expenditures	(6,801.63)		
Unencumbered Cash, Beginning	<u>52,985.98</u>		
Unencumbered Cash, Ending	<u>\$ 46,184.35</u>		

See the independent auditors' report on required supplementary information.

Valleywood Combined Operations Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Ad Valorem Property Tax	\$ 17,374.95	\$ 18,429.00	\$ (1,054.05)
Delinquent	1,867.51	-	1,867.51
Customer Deposits	75.00	-	75.00
Total Cash Receipts	<u>19,317.46</u>	<u>\$ 18,429.00</u>	<u>\$ 888.46</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	3,838.98	\$ 7,300.00	\$ (3,461.02)
Commodities	36.05	579.00	(542.95)
Capital Outlay	430.00	-	430.00
Transfer Out	-	19,000.00	(19,000.00)
Total Expenditures and			
Transfers Subject to Budget	<u>4,305.03</u>	<u>\$ 26,879.00</u>	<u>\$ (22,573.97)</u>
Receipts Over (Under) Expenditures	15,012.43		
Unencumbered Cash, Beginning	<u>12,310.96</u>		
Unencumbered Cash, Ending	<u>\$ 27,323.39</u>		

See the independent auditors' report on required supplementary information.

**Valleywood Combined Operations Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transfer In	\$ -	\$ 19,000.00	\$ (19,000.00)
Total Cash Receipts	-	\$ 19,000.00	\$ (19,000.00)
Expenditures and Transfers			
Subject to Budget			
Contractual Services	16,777.00	\$ 20,000.00	\$ (3,223.00)
Commodities	17.42	5,000.00	(4,982.58)
Capital Outlay	1,527.15	15,787.00	(14,259.85)
Total Expenditures and Transfers Subject to Budget	18,321.57	\$ 40,787.00	\$ (22,465.43)
Receipts Over (Under) Expenditures	(18,321.57)		
Unencumbered Cash, Beginning	29,706.74		
Unencumbered Cash, Ending	\$ 11,385.17		

See the independent auditors' report on required supplementary information.

Konza Water District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Charges for Services	\$ 77,633.18	\$ 75,000.00	\$ 2,633.18
Customer Deposits	900.00	600.00	300.00
Total Cash Receipts	<u>78,533.18</u>	<u>\$ 75,600.00</u>	<u>\$ 2,933.18</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	52,181.52	\$ 62,501.00	\$ (10,319.48)
Commodities	735.57	2,585.00	(1,849.43)
Capital Outlay	350.00	-	350.00
Transfer Out	-	21,455.00	(21,455.00)
Total Expenditures and Transfers Subject to Budget	<u>53,267.09</u>	<u>\$ 86,541.00</u>	<u>\$ (33,273.91)</u>
Receipts Over (Under) Expenditures	25,266.09		
Unencumbered Cash, Beginning	<u>10,466.08</u>		
Unencumbered Cash, Ending	<u>\$ 35,732.17</u>		

See the independent auditors' report on required supplementary information.

**Konza Water Reserve Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transfer In	\$ -	\$ 21,455.00	\$ (21,455.00)
Total Cash Receipts	-	\$ 21,455.00	\$ (21,455.00)
Expenditures and Transfers			
Subject to Budget			
Contractual Services	4,002.05	\$ 25,000.00	\$ (20,997.95)
Commodities	2,781.45	17,344.00	(14,562.55)
Capital Outlay	-	45,000.00	(45,000.00)
Total Expenditures and Transfers Subject to Budget	6,783.50	\$ 87,344.00	\$ (80,560.50)
Receipts Over (Under) Expenditures	(6,783.50)		
Unencumbered Cash, Beginning	163,086.16		
Unencumbered Cash, Ending	\$ 156,302.66		

See the independent auditors' report on required supplementary information.

Deep Creek Sewer Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Special Assessments	\$ 5,393.97	\$ 4,501.00	\$ 892.97
Customer Deposits	-	150.00	(150.00)
Total Cash Receipts	<u>5,393.97</u>	<u>\$ 4,651.00</u>	<u>\$ 742.97</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	4,810.32	\$ 5,450.00	\$ (639.68)
Commodities	88.11	608.00	(519.89)
Capital Outlay	350.00	-	350.00
Transfer Out	-	<u>2,555.00</u>	<u>(2,555.00)</u>
Total Expenditures and Transfers Subject to Budget	<u>5,248.43</u>	<u>\$ 8,613.00</u>	<u>\$ (3,364.57)</u>
Receipts Over (Under) Expenditures	145.54		
Unencumbered Cash, Beginning	<u>5,476.62</u>		
Unencumbered Cash, Ending	<u>\$ 5,622.16</u>		

See the independent auditors' report on required supplementary information.

Deep Creek Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Miscellaneous Reimbursements	\$ 1,916.52	\$ 1,737.00	\$ 179.52
Transfer In	-	2,555.00	(2,555.00)
Total Cash Receipts	<u>1,916.52</u>	<u>\$ 4,292.00</u>	<u>\$ (2,375.48)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	-	\$ 3,182.00	\$ (3,182.00)
Commodities	-	500.00	(500.00)
Capital Outlay	-	15,000.00	(15,000.00)
Total Expenditures and Transfers Subject to Budget	<u>-</u>	<u>\$ 18,682.00</u>	<u>\$ (18,682.00)</u>
Receipts Over (Under) Expenditures	1,916.52		
Unencumbered Cash, Beginning	<u>25,556.99</u>		
Unencumbered Cash, Ending	<u>\$ 27,473.51</u>		

See the independent auditors' report on required supplementary information.

Mertz / McGehee Drainage Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

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

See the independent auditors' report on required supplementary information.

Carson Sewer Benefit District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Ad Valorem Tax	\$ 2,762.29	\$ 2,799.00	\$ (36.71)
Miscellaneous Collections	105.00	105.00	-
Total Cash Receipts	<u>2,867.29</u>	<u>\$ 2,904.00</u>	<u>\$ (36.71)</u>
Expenditures and Transfers			
Subject to Budget			
Contractual Services	1,192.51	\$ 2,404.00	\$ (1,211.49)
Transfer Out	<u>-</u>	<u>500.00</u>	<u>(500.00)</u>
Total Expenditures and Transfers Subject to Budget	<u>1,192.51</u>	<u>\$ 2,904.00</u>	<u>\$ (1,711.49)</u>
Receipts Over (Under) Expenditures	1,674.78		
Unencumbered Cash, Beginning	<u>3,964.18</u>		
Unencumbered Cash, Ending	<u>\$ 5,638.96</u>		

See the independent auditors' report on required supplementary information.

**Carson Sewer Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012**

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transfer In	\$ -	\$ 500.00	\$ (500.00)
Total Cash Receipts	-	\$ 500.00	\$ (500.00)
Expenditures and Transfers			
Subject to Budget			
Personal Services	-	6,700.00	(6,700.00)
Commodities	-	\$ 2,144.00	\$ (2,144.00)
Total Expenditures and Transfers Subject to Budget	-	\$ 8,844.00	\$ (8,844.00)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	18,000.00		
Unencumbered Cash, Ending	\$ 18,000.00		

See the independent auditors' report on required supplementary information.

Riley County, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Property Tax	\$34,862,055.65	\$ 64,438,060.08	\$ 62,935,820.13	\$ 36,364,295.60
Special Assessments	3,580,220.62	6,587,663.48	6,743,359.29	3,424,524.81
Motor Vehicle Tax	1,015,133.53	4,937,986.90	4,951,103.97	1,002,016.46
Real Estate Redemption	414,367.10	1,093,205.43	1,115,480.01	392,092.52
Advance Tax	-	12,585.02	12,585.02	-
Tax Sale	5,890.38	-	-	5,890.38
Special Delinquent Personal	5,082.24	124,991.33	120,328.84	9,744.73
City - County Highway Tax	-	1,237,155.04	1,237,155.04	-
Vehicle Rental Excise Tax	47,021.49	129,193.44	118,420.46	57,794.47
Recreational Vehicle Tax	9,114.80	48,399.63	51,204.40	6,310.03
16/20 Trucks	44,704.09	62,200.95	63,445.20	43,459.84
Total Distributable Funds	<u>39,983,589.90</u>	<u>78,671,441.30</u>	<u>77,348,902.36</u>	<u>41,306,128.84</u>
State Funds:				
State General	-	0.27	0.27	-
Educational Building	-	564,205.34	564,205.34	-
Institutional Building	-	282,102.89	282,102.89	-
Motor Vehicle Tags	14,505.25	2,216,044.68	2,230,549.93	-
Game Licenses	87.60	10,246.70	10,145.30	189.00
Total State Funds	<u>14,592.85</u>	<u>3,072,599.88</u>	<u>3,087,003.73</u>	<u>189.00</u>
Subdivision Funds:				
School Districts	-	27,235,135.76	27,235,135.76	-
Townships	-	799,659.14	799,659.14	-
Cities	(14,620.84)	19,982,252.01	19,967,631.17	-
Cemeteries	2,684.91	43,865.62	43,821.54	2,728.99
NCK Library System	-	157,008.56	157,008.56	-
Mill Creek Watershed	-	225.43	225.43	-
Total Subdivision Funds	<u>(11,935.93)</u>	<u>48,218,146.52</u>	<u>48,203,481.60</u>	<u>2,728.99</u>
Other Funds:				
Riley County Police Department	2,299,884.09	16,826,070.49	17,274,947.57	1,851,007.01
Law Enforcement Trust	14,303.25	15.56	-	14,318.81
Long & Short Accounts	16,628.27	(5.92)	(3,316.08)	19,938.43
Tax Holding	31,670.43	368,473.19	361,334.36	38,809.26
Drivers License	1,110.00	82,479.50	82,313.50	1,276.00
Sales and Compensating Tax	192,139.66	1,725,035.26	1,786,788.09	130,386.83
Total Other Funds	<u>2,555,735.70</u>	<u>19,002,068.08</u>	<u>19,502,067.44</u>	<u>2,055,736.34</u>
Total	<u>\$42,541,982.52</u>	<u>\$148,964,255.78</u>	<u>\$148,141,455.13</u>	<u>\$ 43,364,783.17</u>

See the independent auditors' report on required supplementary information.



**Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with
Government Auditing Standards**

August 30, 2013

The Board of Commissioners
Riley County, Kansas

We have audited the financial statement of Riley County, Kansas as of and for the year ended December 31, 2012 and have issued our report thereon dated August 30, 2013. As described in Note 1, Riley County, Kansas prepares its financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide.

Internal Control Over Financial Reporting

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

A 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Riley County, Kansas' financial statement was free of material misstatements, 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.

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

James Gordon & Associates

James Gordon & Associates CPA, P.A.



Appendix B

Schedule of Receipts and Expenditures of Federal Awards
For the Year Ended December 31, 2012

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Balance Dec. 31, 2011	Revenues	Expenditures	Balance Dec. 31, 2012
Department of Agriculture							
Passed Through Kansas Department of Health and Environment							
Special Supplements Nutrition Program for Women, Infants and Children	10.557	2011IW100343	564,489.00	\$ (84,477.00)	\$ 525,960.00	\$ 441,483.00	\$ -
Special Supplements Nutrition Program for Women, Infants and Children	10.557	2012IW100343	650,000.00	-	-	168,768.00	(168,768.00)
Total Special Supplements Nutrition Program for WIC				<u>(84,477.00)</u>	<u>525,960.00</u>	<u>610,251.00</u>	<u>(168,768.00)</u>
Passed Through Kansas State University, Kansas Forest Service							
Cooperative Forestry Assistance	10.664	10-DG-11020000	5,584.00	<u>(3,000.00)</u>	<u>5,584.00</u>	<u>2,584.00</u>	<u>-</u>
Total Department of Agriculture				<u>(87,477.00)</u>	<u>531,544.00</u>	<u>612,835.00</u>	<u>(168,768.00)</u>
Department of Defense							
Passed Through Kansas Department of Administration							
Emergency Operations Flood Response and Post Flood Response	12.103	FFC10-14	3,914.63	<u>-</u>	<u>3,914.63</u>	<u>3,914.63</u>	<u>-</u>
Department of Interior							
Payments In Lieu of Taxes	15.226	- - -	33,669.00	<u>-</u>	<u>33,669.00</u>	<u>33,669.00</u>	<u>-</u>
Department of Transportation							
Passed Through Kansas Department of Transportation							
Highway Planning and Construction	20.205	81 C-3921-01	86,553.14	(2,361.49)	24,259.19	21,897.70	-
Passed Through Kansas Department of Emergency Management							
Hazardous Materials Public Sector Training and Planning Grants	20.703	HMP0194100100	94,250.00	<u>-</u>	<u>94,250.00</u>	<u>94,250.00</u>	<u>-</u>
Total Department of Transportation				<u>(2,361.49)</u>	<u>118,509.19</u>	<u>116,147.70</u>	<u>-</u>
Environmental Protection Agency							
Passed Through Kansas Department of Administration							
Nonpoint Source Implementation Grants	66.460	C9007405-15	250.00	<u>-</u>	<u>250.00</u>	<u>250.00</u>	<u>-</u>
Department of Energy							
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-EE0003812	\$3,000,000.00	<u>(140,619.67)</u>	<u>774,375.90</u>	<u>719,682.53</u>	<u>(85,926.30)</u>
Department of Homeland Security							
Passed Through Kansas Department of Emergency Management							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-1885-DR-KS	139,081.35	(137,298.28)	137,298.28	-	-
Emergency Management Performance Grant	97.042	1675	2,529.00	<u>-</u>	<u>2,529.00</u>	<u>2,529.00</u>	<u>-</u>
Total Department of Homeland Security				<u>(137,298.28)</u>	<u>139,827.28</u>	<u>2,529.00</u>	<u>-</u>

The notes are an integral part of this schedule.

Appendix B

Schedule of Receipts and Expenditures of Federal Awards
For the Year Ended December 31, 2012

Department of Health and Human Services

Passed Through Kansas Department of Health and Environment							
Immunization Cooperative Agreements	93.268	264315E3OP	8,224.00	(227.00)	8,224.00	7,997.00	-
CDC - Investigations and Technical Assistance	93.283	U58/DP000797-05	3,978.56	-	3,978.56	3,978.56	-
Child Care and Development Block Grant	93.575	MOU-SRS	57,257.00	(15,261.87)	31,749.00	28,628.50	(12,141.37)
Medical Assistance Program	93.778	264MEDICAID	406,000.00	(100,000.00)	253,000.00	206,000.00	(53,000.00)
Assistance Programs for Chronic Disease Prevention and Control	93.945	U50/DP000724-05S1	5,000.00	-	5,000.00	5,000.00	-
Maternal and Child Health Services Block Grant to the States	93.994	B04MC23380-01	55,174.00	-	55,174.00	55,174.00	-
Public Health Emergency Preparedness	93.069	U90TP716985-11	30,832.00	15,261.87	24,027.09	39,288.96	-
Public Health Emergency Preparedness	93.069	U90TP000523-01	54,362.00	-	13,590.50	11,952.81	1,637.69
Total Public Health Emergency Preparedness				<u>15,261.87</u>	<u>37,617.59</u>	<u>51,241.77</u>	<u>1,637.69</u>
Family Planning Services	93.217	FPHPA07009-43	110,538.00	(7,539.00)	61,221.00	53,682.00	-
Family Planning Services	93.217	FPHPA07009-44	118,517.00	-	54,655.00	57,571.00	(2,916.00)
Total Family Planning Services				<u>(7,539.00)</u>	<u>115,876.00</u>	<u>111,253.00</u>	<u>(2,916.00)</u>
Consolidated Health Centers	93.224	H80 CS 001313-10	153.00	(30.00)	30.00	-	-
Consolidated Health Centers	93.224	H80 CS 001313-11	162.41	-	164.21	164.21	-
Total Consolidated Health Centers				<u>(30.00)</u>	<u>194.21</u>	<u>164.21</u>	<u>-</u>
HIV Care Formula Grants	93.917	X07HA00034-21	32,562.00	3,473.00	8,141.00	11,614.00	-
HIV Care Formula Grants	93.917	X07HA00034-22	32,887.62	-	24,746.62	24,746.62	-
Total HIV Care Formula Grants				<u>3,473.00</u>	<u>32,887.62</u>	<u>36,360.62</u>	<u>-</u>
Total Department of Health and Human Services			<u>535,633.56</u>	<u>(104,323.00)</u>	<u>543,700.98</u>	<u>505,797.66</u>	<u>(66,419.68)</u>
Total 2012 Federal Awards				<u><u>\$(472,079.44)</u></u>	<u><u>\$2,145,790.98</u></u>	<u><u>\$1,994,825.52</u></u>	<u><u>\$(321,113.98)</u></u>

The notes are an integral part of this schedule.

**Notes to the Schedule of Receipts and Expenditures
of Federal Awards
For the Year Ended December 31, 2012**

1. General

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

2. Basis of Presentation

The accompanying schedule of receipts and expenditures of federal awards is presented on a basis which is different than the basis of the basic financial statement which demonstrates compliance with the cash basis and budget laws of Kansas as is described in Note 1 to the County's primary government financial statement. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. The receipts are reported on the cash basis, and expenditures are reported in the period in which the activity related to the award occurs. Certain items, such as contract retainage, are reported as expenditures on the accompanying schedule because the related activity has already occurred. The effect of the reporting period differences is that \$140,619.59 of expenditures included on the 2011 schedule of receipts and expenditures of Federal awards were reportable as expenditures in 2012 on the County's primary government financial statement. \$85,926.30 of expenditures reported on the 2012 schedule of receipts and expenditures of Federal awards will be reported as 2013 expenditures on the County's primary government financial statement.



**Report on Compliance With Requirements
That Could Have a Direct and Material Effect on Each Major Program
and on Internal Control Over Compliance
in Accordance With OMB Circular A-133**

August 30, 2013

The Board of Commissioners
Riley County, Kansas

Compliance

We have audited Riley County, Kansas's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Riley County, Kansas's major federal programs for the year ended December 31, 2012. Riley County, Kansas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Riley County, Kansas's management. Our responsibility is to express an opinion on Riley County, Kansas's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Riley County, Kansas's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Riley County, Kansas's compliance with those requirements.

In our opinion Riley County, Kansas complied, in all material respects, with the 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, 2012.

Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is 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.

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 deficiencies, significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control over compliance we consider to be material weaknesses as defined above.

This report is intended solely for the information and use of management, board of county commissioners, others within the County, federal awarding agencies, and pass through entities and is not intended to be and should not be used by anyone other than these specified parties.

James Gordon & Associates

James Gordon & Associates CPA, P.A.



Riley County, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2012

Section I - Summary of Auditor's Results

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

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

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ yes X no

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

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

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

Riley County, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2012

Identification of major programs:

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

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

Auditee qualified as low-risk auditees? _____ yes X no

Section II - Financial Statement Findings

None

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

None

Summary Schedule of Prior Year Audit Findings

There were no prior year audit findings