

Riley County, Kansas

**Regulatory Basis
Financial Statement
December 31, 2019**

Riley County, Kansas

Financial Statement
For the Year Ended December 31, 2019

Table of Contents

Independent Auditor's Report 1-3

FINANCIAL SECTION

Statement 1
Summary Statement of Receipts, Expenditures, and Unencumbered Cash 4-6

Notes to the Financial Statement 7-16

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1
Summary of Expenditures – Actual and Budget 17-18

Schedule 2
Schedule of Receipts and Expenditures – Actual and Budget
2 – 1 General 19-24

Special Purpose Funds

2 – 2 Health Department	25-27
2 – 3 Register of Deeds Technology	28
2 – 4 County Clerk Technology	29
2 – 5 County Treasurer Technology	30
2 – 6 War Memorial	31
2 – 7 County Auction	32
2 – 8 Prosecuting Attorney Training	33
2 – 9 Motor Vehicle Operations	34
2 – 10 Special Alcohol Programs	35
2 – 11 Community Corrections	36
2 – 12 Capital Improvements	37
2 – 13 Economic Development	38
2 – 14 County Building	39
2 – 15 Road and Bridge ½ Cent Sales Tax	40
2 – 16 RCPD	41
2 – 17 Landfill Closure	42
2 – 18 Fire District	43
2 – 19 Rural Fire Capital Outlay	44
2 – 20 EMS Grants	45
2 – 21 Miscellaneous Nonbudgeted	46

Bond and Interest Fund

2 – 22 Bond and Interest	47
--------------------------	----

Riley County, Kansas

Financial Statement
For the Year Ended December 31, 2019

Table of Contents

Schedule 2, Continued

Capital Project Funds

2 – 23	Fire Station Projects	48
2 – 24	University Park Sewer Replacement	49
2 – 25	Fairmont Heights	50
2 – 26	Bridgeview Heights Capital Project	51
2 – 27	Special Parks and Recreation	52
2 – 28	Radio Infrastructure Project	53
2 – 29	Keats Sewer Capital Project	54

Business Funds

2 – 30	Emergency 911	55
2 – 31	Solid Waste Disposal	56
2 – 32	University Park Water and Sewer	57
2 – 33	University Park Water and Sewer Reserve	58
2 – 34	Hunter's Island Water District	59
2 – 35	Hunter's Island Water Reserve	60
2 – 36	Carson Sewer Benefit District	61
2 – 37	Carson Sewer Reserve	62
2 – 38	Deep Creek Sewer	63
2 – 39	Deep Creek Reserve	64
2 – 40	Moehlman Bottoms Water District	65
2 – 41	Moehlman Bottoms Reserve	66
2 – 42	Valleywood Operations	67
2 – 43	Valleywood Operations Reserve	68
2 – 44	Terra Heights Sewer	69
2 – 45	Terra Heights Sewer Sinking	70
2 – 46	Konza Water District	71
2 – 47	Konza Water Reserve	72
2 – 48	Lakeside Heights Sewer	73
2 – 49	Lakeside Heights Sewer Reserve	74
2 – 50	Mertz/McGehee Drainage	75

Schedule 3

Summary of Receipts and Disbursements – Agency Funds	76
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SINGLE AUDIT SECTION

Schedule of Expenditures of Federal Awards	77
Notes to the Schedule of Expenditures of Federal Awards	78
Schedule of Findings and Questioned Costs	79
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>	80-81
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	82-83



INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Riley County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Riley County, Kansas, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1(c); this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, issued by the Comptroller General of the United States 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 statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County'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 County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1(c) to the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1(c).

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and the schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.



The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1(c).

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 6, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



James Gordon & Associates CPA, P.A.

Manhattan, Kansas

August 6, 2020



Riley County, Kansas

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	\$ 6,695,527	\$ 32,006	\$ 31,249,743	\$ 29,828,448	\$ 8,148,828	\$ 414,071	\$ 8,562,899
Special Purpose Funds							
Health Department	1,260,776	73,566	4,320,761	4,435,889	1,219,214	71,396	1,290,610
Register of Deeds Technology	117,190	-	59,373	63,806	112,757	-	112,757
County Clerk Technology	66,142	-	15,761	-	81,903	-	81,903
County Treasurer Technology	32,916	-	14,961	7,900	39,977	-	39,977
War Memorial	9,980	-	1,575	1,380	10,175	-	10,175
County Auction	33,896	-	130,056	145,715	18,237	285	18,522
Prosecuting Attorney Training	1,586	-	1,503	2,426	663	-	663
Motor Vehicle Operations	28,775	-	387,463	403,347	12,891	1,888	14,779
Special Alcohol Programs	7,380	-	3,881	5,800	5,461	-	5,461
Community Corrections	99,667	-	908,599	958,831	49,435	2,192	51,627
Capital Improvements	7,776,171	77,295	4,043,011	4,978,575	6,917,902	822,169	7,740,071
Economic Development	76,956	-	374,000	294,806	156,150	6,057	162,207
County Building	50,594	8,906	363,610	373,559	49,551	41,891	91,442
Road and Bridge 1/2 Cent Sales Tax	3,344,227	58,029	3,176,568	2,805,203	3,773,621	1,488,518	5,262,139
RCPD	761,868	-	4,665,289	4,552,453	874,704	28,776	903,480
Landfill Closure	39,366	-	30,000	26,838	42,528	11,651	54,179
Fire District	15,044	-	884,989	897,581	2,452	22,590	25,042
Rural Fire Capital Outlay	437,574	-	200,000	182,478	455,096	5,820	460,916
EMS Grants	-	-	27,067	-	27,067	-	27,067
Miscellaneous Nonbudgeted	134,627	-	53,622	5,253	182,996	683	183,679
Bond and Interest Fund							
Bond and Interest	157,163	-	637,679	536,361	258,481	-	258,481

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

Riley County, Kansas

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Capital Project Funds							
Fire Station Projects	\$ 11,528	\$ -	\$ 1,406,055	\$ 1,173,018	\$ 244,565	53,186	297,751
University Park Sewer Replacement	9	-	53	-	62	-	62
Fairmont Heights	-	-	22,500	10,000	12,500	10,000	22,500
Bridgeview Heights Capital Project	-	-	-	-	-	-	-
Special Parks and Recreation	11,910	-	284	12,194	-	-	-
Radio Infrastructure Project	4,589,586	-	-	1,358,951	3,230,635	-	3,230,635
Keats Sewer Capital Project	-	-	15,000	109	14,891	-	14,891
Business Funds							
Emergency 911	612,210	-	354,219	178,715	787,714	3,757	791,471
Solid Waste Disposal	570,704	-	2,353,409	2,440,524	483,589	169,163	652,752
University Park Water and Sewer	55,556	-	110,509	112,259	53,806	7,257	61,063
University Park Water and Sewer Reserve	50,142	-	43,499	5,264	88,377	881	89,258
Hunter's Island Water District	3,510	-	27,950	26,962	4,498	2,674	7,172
Hunter's Island Water Reserve	17,361	-	1,150	5,000	13,511	-	13,511
Carson Sewer Benefit District	21,144	-	36,133	31,662	25,615	927	26,542
Carson Sewer Reserve	8,445	-	8,686	12,556	4,575	-	4,575
Deep Creek Sewer	10,192	-	5,463	4,905	10,750	391	11,141
Deep Creek Reserve	30,324	-	2,001	2,308	30,017	-	30,018
Moehlman Bottoms Water District	6,640	-	13,508	14,753	5,395	1,478	6,873
Moehlman Bottoms Reserve	5,082	-	789	-	5,871	-	5,871
Valleywood Operations	58,230	-	21,183	22,802	56,611	105	56,716
Valleywood Operations Reserve	48,931	-	20,000	-	68,931	-	68,931
Terra Heights Sewer	21,811	-	24,383	20,930	25,264	958	26,222
Terra Heights Sewer Sinking	71,267	-	22,950	12,260	81,957	-	81,957

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

Riley County, Kansas

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds, Continued							
Konza Water District	\$ 48,702	\$ -	\$ 83,042	\$ 81,386	\$ 50,358	\$ 7,676	\$ 58,034
Konza Water Reserve	181,837	-	17,050	-	198,887	-	198,887
Lakeside Heights Sewer	3,292	-	584	1,512	2,364	309	2,673
Lakeside Heights Sewer Reserve	10,651	-	720	4,212	7,159	-	7,159
Mertz/McGehee Drainage	6,183	-	-	-	6,183	-	6,183
Total Financial Reporting Entity	<u>\$ 27,602,672</u>	<u>\$ 249,802</u>	<u>\$ 56,140,631</u>	<u>\$ 56,038,931</u>	<u>\$ 27,954,174</u>	<u>\$ 3,176,749</u>	<u>\$ 31,130,924</u>

Composition of Cash

Certificates of Deposit	\$ 7,400,000
CDARs	8,600,000
Savings Accounts	247,188
Checking Accounts	74,645,043
Escrow Account	3,317,696
Petty Cash and Change Funds	10,728

Total Cash

Total Cash	94,220,655
Less: Agency Funds per Schedule 3	(63,089,731)

Total Reporting Entity (Excluding Agency Funds)

\$ 31,130,924

Riley County, Kansas

Notes to the Financial Statement

December 31, 2019

1. Summary of Significant Accounting Policies

(a) Financial Reporting County

Riley County, Kansas (the County) is a municipal corporation governed by an elected three-member board of commissioners. The financial statement presents Riley County, the primary government. A primary government is a legal County or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate.

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

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

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 an agency fund in the County's financial statement. This special district has a separate governing body responsible for governance decisions and the district's budget is subject to the same requirements and budget process as the County. Receipts required for the upkeep of these recreational facilities are derived solely from customer user fees.

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

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

(b) Regulatory Basis Fund Types

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

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

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

Riley County, Kansas

Notes to the Financial Statement December 31, 2019

1. Summary of Significant Accounting Policies, Continued

(b) Regulatory Basis Fund Types, Continued

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

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

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

(c) Basis of Accounting

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

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

(d) Budgetary Information

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

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

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

Riley County, Kansas

Notes to the Financial Statement
December 31, 2019

1. Summary of Significant Accounting Policies, Continued

(d) Budgetary Information, Continued

The following budgets were amended during the current year:

	<u>Original Budgeted Expenditures</u>	<u>Amended Budgeted Expenditures</u>
General	\$ 32,375,104	\$ 35,799,707
Capital Improvements	9,384,455	10,916,171
RCPD	4,605,937	5,174,256
Fire District	890,249	899,789
Rural Fire Capital Outlay	185,000	532,574
EMS Grants	-	27,067
Community Corrections	919,331	994,988
County Auction	30,077	155,077
Landfill Closure	49,627	69,366
Radio Infrastructure Project	-	4,589,586
County Building	380,000	419,502
Special Parks & Recreation	-	12,194

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures for individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

There were two funds that exceeded budget authority in the current year, the Motor Vehicle Operations Fund and the Road and Bridge ½ Cent Sales Tax Fund. These two funds are not required by statute to be budgeted.

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

Riley County, Kansas

Notes to the Financial Statement December 31, 2019

1. Summary of Significant Accounting Policies, Continued

(d) Budgetary Information, Continued

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

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

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

(e) Investment Earnings

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

(f) Reimbursements

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

(g) Property Tax

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

Riley County, Kansas

Notes to the Financial Statement December 31, 2019

2. Deposits and Investments

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

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

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

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

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. A balance of \$215,789 held at one financial institution was unsecured at December 31, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$94,220,655 and the bank balance was \$94,350,855. The difference between the bank and book balances consisted of outstanding checks. The bank balance was secured by a combination of federal depository insurance, letters of credit, and pledged securities, with a balance of \$215,789 being unsecured under a designated peak period, as noted above.

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

Riley County, Kansas

Notes to the Financial Statement
December 31, 2019

3. Capital Projects

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

<u>Projects</u>	<u>Project Authorization</u>	<u>Expended To Date</u>
Sewer Projects	\$ 122,494	\$ 85,844
Bridge Projects	1,867,646	420,043
Culvert Projects	113,346	65,953
Facilities Projects	8,100	7,068
Construction Projects	198,810	7,870
Roads and Streets Projects	159,353	136,200

4. Interfund Transfers

Interfund transfers within the County are substantially for the purpose of subsidizing the operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by the Kansas Statutes. The County's interfund transfers and regulatory authority for the year ended December 31, 2019 were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Economic Development	K.S.A. 19-4102	\$ 360,000
General	Capital Improvement	K.S.A. 19-120	3,121,232
General	Landfill Closure	Court Order	30,000
General	Health Department	K.S.A. 65-204	1,154,526
General	EMS Grant	Home Rule	6,567
General	Keats Sewer Capital Project	K.S.A. 19-101a	15,000
General	Fairmont Heights	K.S.A. 19-101a	10,000
Health Department	General	Home Rule	230,000
Motor Vehicle	General	K.S.A. 8-145	28,774
Special Parks & Recreation	General	Home Rule	4,626
Capital Improvement	Bond & Interest	Bond Covenant	183,066
Economic Development	Bond & Interest	Bond Covenant	41,925
County Auction	Capital Improvement	K.S.A. 19-120	130,000
Community Corrections	Court Services	Home Rule	125
Rural Fire District #1	Rural Fire Capital Outlay	K.S.A. 19-3612c	200,000
Valleywood Operations	Valleywood Operations Reserve	Home Rule	20,000
Terra Heights Sewer	Terra Heights Sinking	Home Rule	10,000
University Park Operations	University Park Reserve	Home Rule	30,000
Hunter's Island Water Reserve	Hunters Island Water District	Home Rule	5,000
Carson Sewer Benefit District	Carson Sewer Reserve	Home Rule	5,000
Konza Water District	Konza Water Reserve	Home Rule	14,550

Riley County, Kansas

Notes to the Financial Statement
December 31, 2019

5. Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2018 - University Park	3.125%	9/12/2018	\$ 2,263,360	09/12/2058	\$ 2,263,360	\$ -	\$ 29,177	\$ 2,234,183	\$ 70,730
Series 2017-Bond Refunding	2.00%	11/15/2017	1,920,000	09/01/2025	1,615,000	-	295,000	1,320,000	32,300
Series 2016-A-USDA	2.75%	08/16/2016	600,000	08/16/2041	566,000	-	18,000	548,000	15,565
Series 2016-B-SCBA	2.375%	11/08/2016	375,000	11/08/2031	332,000	-	22,000	310,000	7,885
Series 2013-A	3.00%-3.50%	09/17/2013	1,860,000	09/01/2028	520,000	-	65,000	455,000	16,525
Series 2012-A	1.20%-2.00%	08/30/2012	205,000	09/01/2022	85,000	-	20,000	65,000	1,520
General Obligation Temporary Notes									
Series 2019 Temp Note	2.02%	04/16/2019	1,406,000	10/02/2020	-	1,406,000	-	1,406,000	-
State of Kansas Loans									
Kansas Water Pollution Control Loan	3.09%	05/24/2000	180,106	03/01/2020	6,017	-	6,017	-	85
Subtotal Bonds, Notes, and Loans					5,387,377	1,406,000	455,194	6,338,183	144,610
KDOT Agreement									
56th St. Interchange at K-18	N/A	04/07/2011	1,500,000	01/31/2021	450,000	-	150,000	300,000	-
Capital Leases									
2018 Radio Infrastructure	2.95%	05/23/2018	5,113,137	05/24/2033	5,113,537	-	275,947	4,837,590	150,849
2 Ambulances	2.29%	04/25/2016	485,472	04/25/2020	196,312	-	146,678	49,634	4,704
4 Road Graders	2.71%	06/14/2013	834,076	06/14/2023	599,793	-	38,810	560,983	16,250
Total Contractual Indebtedness					<u>\$ 11,747,019</u>	<u>\$ 1,406,000</u>	<u>\$ 1,066,629</u>	<u>\$ 12,086,390</u>	<u>\$ 316,413</u>

Riley County, Kansas

Notes to the Financial Statement December 31, 2019

5. Long-Term Debt, Continued

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

	Years												Total
	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	2040-2044	2045-2049	2050-2054	2055-2059	
Principal													
General Obligation Bonds	\$ 456,088	\$ 408,028	\$ 394,998	\$ 296,998	\$ 295,029	\$ 796,780	\$ 403,845	\$ 400,078	\$ 361,340	\$ 345,628	\$ 403,116	\$ 370,255	\$ 4,932,183
General Obligation Notes	1,406,000	-	-	-	-	-	-	-	-	-	-	-	1,406,000
KDOT Agreement	150,000	150,000	-	-	-	-	-	-	-	-	-	-	300,000
Capital Leases	373,582	333,409	343,146	748,107	319,122	1,742,500	1,588,341	-	-	-	-	-	5,448,207
Total Principal	2,385,670	891,437	738,144	1,045,105	614,151	2,539,280	1,992,186	400,078	361,340	345,628	403,116	370,255	12,086,390
Interest													
General Obligation Bonds	134,498	124,115	114,707	105,764	98,813	405,417	323,544	266,674	205,895	153,907	96,419	29,373	2,059,126
General Obligation Notes	41,418	-	-	-	-	-	-	-	-	-	-	-	41,418
Capital Leases	159,881	148,447	138,711	128,688	107,674	391,479	118,843	-	-	-	-	-	1,193,723
Total Interest	335,797	272,562	253,418	234,452	206,487	796,896	442,387	266,674	205,895	153,907	96,419	29,373	3,294,267
Total Principal & Interest	\$ 2,721,467	\$ 1,163,999	\$ 991,562	\$ 1,279,557	\$ 820,638	\$ 3,336,176	\$ 2,434,573	\$ 666,752	\$ 567,235	\$ 499,535	\$ 499,535	\$ 399,628	\$ 15,380,657

On April 10, 2019, the County issued a General Obligation Temporary Note Series 2019 in the amount of \$1,406,000, for the purpose of financing the fire station projects in Ogden and Leonardville. On April 1, 2020, the County issued Series 2020 General Obligation Bonds at 2.375% for 30 years in the amount of \$1,222,000 and retired the General Obligation Temporary Note Series 2019.

Riley County, Kansas

Notes to the Financial Statement December 31, 2019

6. Compensated Absences

Expenses for accumulated vacation and sick leave earned by the employees of the County are recorded when paid or taken by the employee. The County's policies regarding vacations, short-term sick leave, and personal time off are combined into an annual leave category. The annual leave policy permits employees to accumulate a maximum of 12 to 21 days. Upon termination or resignation from service with the County, employees are entitled to payment of all annual leave earned prior to termination or resignation. All regular full-time employees earn and accumulate extended sick leave at the rate of 1.85 hours for each regular pay period of service. Upon retirement, an employee may receive compensation for accumulated extended sick leave at the rates in the County's extended sick leave payout table. To qualify for extended sick leave payment, an employee must have 384 hours accumulated. The County will pay 120 hours' compensation for 384 hours accumulated up to a maximum 376 hours' compensation for 768 hours accumulated. At December 31, 2019, the County's potential liability for accumulated vacation and sick leave was approximately \$702,407 and \$631,880, respectively. This is not reflected in the financial statement.

7. Defined Benefit Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERs website at www.kpers.org or by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2 or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009, and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate at 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERs 1, KPERs 2, KPERs 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for KPERs and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$1,041,730 for KPERs and \$412,277 for KP&F for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERs was \$9,112,922 and \$3,691,730 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERs, relative to the total employer and nonemployer contributions of the Local subgroup within KPERs. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERs collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Riley County, Kansas

Notes to the Financial Statement December 31, 2019

8. 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.

9. Landfill Closure and Post-Closure Costs

State and Federal laws and regulations require that the County place a final cover on its landfill site when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The landfill was closed December 31, 1991. Any liability for post-closure care costs associated with the landfill has not been determined. The County incurs monitoring and other costs annually related to the closed facility. The actual cost of closure and post-closure care costs may vary significantly over time due to changes in technology or changes in landfill laws and regulations. These costs will be paid by taxpayers through transfers from the General Fund as they are incurred.

10. Subsequent Events

In December 2019, an outbreak of a novel strain of corona virus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S. have declared a state of emergency. It is anticipated that these impacts will continue for some time. The short term impact has restricted the County's ability to conduct both academic support and outreach programs which have hampered donation levels. Future potential impacts may include disruptions or restrictions on the County's ability to operate under its current mission and operating model.

As a result of COVID-19, the State of Kansas has received Federal funds from the Coronavirus Aid, Relief and Economic Security (CARES) Act. These funds were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution is to local governments in the amount of \$400 million. The County received \$14,994,234 of these funds during 2020. The County is encouraged to share their funds with cities, school districts and local businesses within the County. The funds are to be used to strengthen health to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely.

On April 30, 2020, the County entered into a capital lease agreement with US Bank for \$285,000 to finance the purchase of radios for the Fire Department. The agreement requires annual payments of \$60,027 each for 5 years and has an interest rate of 1.75%.

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

**Regulatory Required
Supplementary Information**

Riley County, Kansas

Schedule 1

Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 35,799,707	\$ -	\$ 35,799,707	\$ 29,828,448	\$ (5,971,259)
Special Purpose Funds					
Health Department	5,071,487	-	5,071,487	4,435,889	(635,598)
Register of Deeds Technology	* 100,500	-	100,500	63,806	(36,694)
County Clerk Technology	* 74,803	-	74,803	-	(74,803)
County Treasurer Technology	* 43,202	-	43,202	7,900	(35,302)
War Memorial	* 10,300	-	10,300	1,380	(8,920)
County Auction	* 155,077	-	155,077	145,715	(9,362)
Motor Vehicle Operations	* 381,600	-	381,600	403,347	21,747
Special Alcohol Programs	13,037	-	13,037	5,800	(7,237)
Community Corrections	* 994,988	-	994,988	958,831	(36,157)
Capital Improvements	* 10,916,171	-	10,916,171	4,978,575	(5,937,596)
Economic Development	389,693	-	389,693	294,806	(94,887)
County Building	419,502	-	419,502	373,559	(45,943)
Road and Bridge 1/2 Cent Sales Tax	* 2,033,876	-	2,033,876	2,805,203	771,327
RCPD	5,174,256	-	5,174,256	4,552,453	(621,803)
Landfill Closure	* 69,366	-	69,366	26,838	(42,528)
Fire District	899,789	-	899,789	897,581	(2,208)
Rural Fire Capital Outlay	* 532,574	-	532,574	182,478	(350,096)
EMS Grants	* 27,067	-	27,067	-	(27,067)
Bond and Interest Fund					
Bond and Interest	717,586	-	717,586	536,361	(181,225)
Capital Project Funds					
Fire Station Projects	* 1,500,000	-	1,500,000	1,173,018	(326,982)
Fairmont Heights	* 540,000	-	540,000	10,000	(530,000)
Bridgeview Heights Capital Project	* 325,000	-	325,000	-	(325,000)
Special Parks & Recreation	* 12,194	-	12,194	12,194	-
Radio Infrastructure Project	* 4,589,586	-	4,589,586	1,358,951	(3,230,635)

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

Riley County, Kansas

Schedule 1

Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Business Funds					
Emergency 911	\$ 762,581	\$ -	\$ 762,581	\$ 178,715	\$ (583,866)
Solid Waste Disposal	2,897,000	-	2,897,000	2,440,524	(456,476)
University Park Water and Sewer District	148,727	-	148,727	112,259	(36,468)
University Park Water and Sewer Reserve	* 90,394	-	90,394	5,264	(85,130)
Hunter's Island Water District	33,913	-	33,913	26,962	(6,951)
Hunter's Island Water Reserve	* 17,022	-	17,022	5,000	(12,022)
Carson Sewer Benefit District	67,478	-	67,478	31,662	(35,816)
Carson Sewer Reserve	* 42,673	-	42,673	12,556	(30,117)
Deep Creek Sewer District	8,341	-	8,341	4,905	(3,436)
Deep Creek Reserve	* 25,239	-	25,239	2,308	(22,931)
Moehlman Bottoms Water District	17,701	-	17,701	14,753	(2,948)
Moehlman Bottoms Reserve	* 7,615	-	7,615	-	(7,615)
Valleywood Operations District	30,273	-	30,273	22,802	(7,471)
Valleywood Operations Reserve	* 67,341	-	67,341	-	(67,341)
Terra Heights Sewer District	30,443	-	30,443	20,930	(9,513)
Terra Heights Sewer Sinking	* 80,158	-	80,158	12,260	(67,898)
Konza Water District	103,909	-	103,909	81,386	(22,523)
Konza Water Reserve	* 134,614	-	134,614	-	(134,614)
Lakeside Heights Sewer District	2,206	-	2,206	1,512	(694)
Lakeside Heights Sewer Reserve	* 12,643	-	12,643	4,212	(8,431)
Mertz/McGehee Drainage District	6,183	-	6,183	-	(6,183)

* Funds not required by statute to be budgeted

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 21,488,777	\$ 21,919,310	\$ (430,533)
Delinquent Tax	279,830	-	279,830
Motor Vehicle Tax	1,793,252	1,750,723	42,529
Recreational Vehicle Tax	15,433	16,508	(1,075)
Watercraft Tax	8,543	9,755	(1,212)
Commercial Vehicle Tax	83,173	84,294	(1,121)
16/20 M Vehicle Tax	14,467	16,138	(1,671)
Intangibles Tax	252,575	200,669	51,906
Interest on Taxes	260,475	125,000	135,475
Local Sales Tax	1,799,319	1,500,000	299,319
Interest Income	850,327	450,000	400,327
Reimbursed Expenses	520,024	-	520,024
Franchise Fees	41,597	40,000	1,597
Licenses, Fees, Permits	326,492	734,100	(407,608)
Diversion Fees	58,146	75,000	(16,854)
Special City/County Highway Fund	1,149,752	1,105,011	44,741
Federal Grants	45,657	-	45,657
Federal In Lieu of Tax	45,521	35,000	10,521
Grants Non-Federal	27,603	-	27,603
Vehicle Rental Excise Tax	34,062	31,042	3,020
Recording Fees	383,177	340,000	43,177
21st Judicial District Case Receipts	50,809	42,000	8,809
Heritage Trust	28,329	25,000	3,329
Miscellaneous Collections	57,710	-	57,710
Ambulance Fees	1,371,293	1,180,004	191,289
Transfers In	263,400	4,626	258,774
Total Receipts	<u>31,249,743</u>	<u>\$ 29,684,180</u>	<u>\$ 1,565,563</u>
Expenditures			
County Attorney			
Personnel Services	1,213,913	\$ 1,355,383	\$ (141,470)
Employee Benefits	433,715	569,005	(135,290)
Commodities	18,426	21,350	(2,924)
Contractual Services	119,866	116,550	3,316
Capital Outlay	1,759	1,000	759
County Attorney Total	<u>1,787,679</u>	<u>2,063,288</u>	<u>(275,609)</u>

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

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
County Clerk			
Personnel Services	\$ 600,363	\$ 607,490	\$ (7,127)
Employee Benefits	217,667	258,183	(40,516)
Commodities	4,578	7,200	(2,622)
Contractual Services	41,376	59,200	(17,824)
Capital Outlay	2,995	2,000	995
County Clerk Total	<u>866,979</u>	<u>934,073</u>	<u>(67,094)</u>
County Commissioners			
Personnel Services	137,702	137,702	-
Employee Benefits	22,012	58,523	(36,511)
Commodities	502	1,210	(708)
Contractual Services	40,454	53,580	(13,126)
County Commissioners Total	<u>200,670</u>	<u>251,015</u>	<u>(50,345)</u>
Information Systems			
Personnel Services	533,750	645,639	(111,889)
Personnel Services - Health Department	63,170	-	63,170
Employee Benefits	178,609	274,396	(95,787)
Employee Benefits - Health Department	26,001	-	26,001
Commodities	17,989	20,000	(2,011)
Contractual Services	487,980	492,665	(4,685)
Contractual Services - Health Department	780	-	780
Capital Outlay	149,791	150,000	(209)
Capital Outlay - Health Department	85	-	85
Information Systems Total	<u>1,458,155</u>	<u>1,582,700</u>	<u>(124,545)</u>
County Counselor			
Personnel Services	389,312	390,323	(1,011)
Employee Benefits	121,326	165,887	(44,561)
Commodities	2,551	6,075	(3,524)
Contractual Services	46,197	52,782	(6,585)
Capital Outlay	628	2,250	(1,622)
County Counselor Total	<u>560,014</u>	<u>617,317</u>	<u>(57,303)</u>

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

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Register of Deeds			
Personnel Services	\$ 314,261	\$ 314,756	\$ (495)
Employee Benefits	93,202	133,771	(40,569)
Commodities	3,141	4,450	(1,309)
Contractual Services	37,776	44,310	(6,534)
Capital Outlay	633	7,700	(7,067)
Register of Deeds Total	<u>449,013</u>	<u>504,987</u>	<u>(55,974)</u>
County Treasurer			
Personnel Services	474,662	520,114	(45,452)
Employee Benefits	184,360	221,048	(36,688)
Commodities	2,397	2,600	(203)
Contractual Services	45,000	46,089	(1,089)
County Treasurer Total	<u>706,419</u>	<u>789,851</u>	<u>(83,432)</u>
District Court			
Commodities	32,656	28,500	4,156
Contractual Services	115,564	133,510	(17,946)
Capital Outlay	8,027	4,500	3,527
District Court Total	<u>156,247</u>	<u>166,510</u>	<u>(10,263)</u>
Emergency Management			
Personnel Services	142,627	141,870	757
Employee Benefits	56,891	60,294	(3,403)
Commodities	19,101	17,300	1,801
Contractual Services	41,692	30,250	11,442
Capital Outlay	3,614	2,000	1,614
Emergency Management Total	<u>263,925</u>	<u>251,714</u>	<u>12,211</u>
County Coroner			
Contractual Services	105,879	105,000	879
County Coroner Total	<u>105,879</u>	<u>105,000</u>	<u>879</u>
Juvenile Detention			
Contractual Services	92,374	95,000	(2,626)
Juvenile Detention Total	<u>92,374</u>	<u>95,000</u>	<u>(2,626)</u>

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

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Fair			
Commodities	\$ 22,076	\$ 19,000	\$ 3,076
Contractual Services	70,397	73,200	(2,803)
Capital Outlay	9,562	10,200	(638)
Fair Total	<u>102,035</u>	<u>102,400</u>	<u>(365)</u>
Ambulance			
Personnel Services	2,073,238	2,324,068	(250,830)
Employee Benefits	940,521	942,002	(1,481)
Commodities	111,038	126,852	(15,814)
Contractual Services	219,539	207,624	11,915
Capital Outlay	21,914	15,100	6,814
Ambulance Total	<u>3,366,250</u>	<u>3,615,646</u>	<u>(249,396)</u>
Museum			
Personnel Services	298,207	277,568	20,639
Employee Benefits	82,418	112,229	(29,811)
Commodities	3,719	3,600	119
Contractual Services	7,060	9,440	(2,380)
Capital Outlay	1,873	1,800	73
Museum Total	<u>393,277</u>	<u>404,637</u>	<u>(11,360)</u>
Election			
Personnel Services	205,091	270,208	(65,117)
Employee Benefits	69,119	74,970	(5,851)
Commodities	17,945	26,000	(8,055)
Contractual Services	42,873	109,700	(66,827)
Capital Outlay	2,127	15,000	(12,873)
Election Total	<u>337,155</u>	<u>495,878</u>	<u>(158,723)</u>
County Appraiser			
Personnel Services	1,023,339	1,039,793	(16,454)
Employee Benefits	371,980	437,370	(65,390)
Commodities	11,342	18,200	(6,858)
Contractual Services	131,337	131,360	(23)
Capital Outlay	517	1,000	(483)
County Appraiser Total	<u>1,538,515</u>	<u>1,627,723</u>	<u>(89,208)</u>

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

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Planning and Development			
Personnel Services	\$ 343,818	\$ 404,868	\$ (61,050)
Personnel Services - Health Department	56,701	-	56,701
Employee Benefits	98,520	172,069	(73,549)
Employee Benefits - Health Department	25,015	-	25,015
Commodities	22,914	27,300	(4,386)
Contractual Services	21,529	23,970	(2,441)
Capital Outlay	1,779	2,900	(1,121)
Planning and Development Total	<u>570,276</u>	<u>631,107</u>	<u>(60,831)</u>
General Services			
Personnel Services	72,445	100,000	(27,555)
Employee Benefits	6,506	17,660	(11,154)
Commodities	1,741	3,200	(1,459)
Contractual Services	1,086,081	2,899,635	(1,813,554)
Miscellaneous	-	2,250,000	(2,250,000)
General Services Total	<u>1,166,773</u>	<u>5,270,495</u>	<u>(4,103,722)</u>
Road & Bridge/Public Works			
Personnel Services	2,947,475	3,288,868	(341,393)
Personnel Services - Health Department	103,837	-	103,837
Employee Benefits	1,140,377	1,360,642	(220,265)
Employee Benefits - Health Department	57,327	-	57,327
Commodities	1,916,608	1,905,900	10,708
Contractual Services	469,123	581,600	(112,477)
Capital Outlay	1,554,120	1,700,000	(145,880)
Road & Bridge/Public Works Total	<u>8,188,867</u>	<u>8,837,010</u>	<u>(648,143)</u>
Noxious Weed & HH Waste			
Personnel Services	346,539	353,677	(7,138)
Employee Benefits	141,963	150,312	(8,349)
Commodities	60,372	112,700	(52,328)
Contractual Services	95,890	103,510	(7,620)
Noxious Weed & HH Waste Total	<u>644,764</u>	<u>720,199</u>	<u>(75,435)</u>
Juvenile Supervision			
Contractual Services	648	2,230	(1,582)
Juvenile Supervision Total	<u>648</u>	<u>2,230</u>	<u>(1,582)</u>

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

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Appropriations			
Council on Aging	\$ 266,528	\$ 266,527	\$ 1
Mental Health	265,120	265,120	-
Big Lakes Development Center	213,000	213,000	-
Extension Council	574,600	574,600	-
Conservation District	55,136	55,136	-
Animal Shelter	65,000	65,000	-
Emergency Shelter	11,000	11,000	-
Riley County Genealogical Society	3,500	3,500	-
ATA Bus	100,000	100,000	-
Appropriations Total	<u>1,553,884</u>	<u>1,553,883</u>	<u>1</u>
Liability Insurance	621,325	625,951	(4,626)
Transfers Out	<u>4,697,325</u>	<u>4,551,093</u>	<u>146,232</u>
Total Expenditures	<u>29,828,448</u>	<u>\$ 35,799,707</u>	<u>\$ (5,971,259)</u>
Receipts Over (Under) Expenditures	1,421,295		
Unencumbered Cash, Beginning	6,695,527		
Prior Year Cancelled Encumbrances	<u>32,006</u>		
Unencumbered Cash, Ending	<u>\$ 8,148,828</u>		

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

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	\$ 1,038,049	\$ 1,016,050	\$ 21,999
Federal Grants	1,564,726	1,464,036	100,690
Other Grants	119,304	110,000	9,304
Fees - Self Pay	89,737	89,000	737
Fees - Medicaid	43,287	32,800	10,487
Fees - Other Insurance	282,015	300,000	(17,985)
Miscellaneous Collections	27,229	16,208	11,021
Reimbursements	1,888	-	1,888
Transfers In	1,154,526	1,154,526	-
Total Receipts	<u>4,320,761</u>	<u>\$ 4,182,620</u>	<u>\$ 138,141</u>
Expenditures			
General Services			
Personnel Services	298,969	\$ 265,454	\$ 33,515
Employee Benefits	65,389	112,818	(47,429)
Commodities	6,145	9,000	(2,855)
Contractual Services	175,063	570,551	(395,488)
Capital Outlay	30,105	-	30,105
Transfers Out	230,000	-	230,000
General Services Total	<u>805,671</u>	<u>957,823</u>	<u>(152,152)</u>
Wildcat Region PHEP			
Personnel Services	2,311	2,314	(3)
Employee Benefits	845	983	(138)
Commodities	9,561	6,402	3,159
Contractual Services	10,192	16,412	(6,220)
Capital Outlay	4,084	-	4,084
Wildcat Region PHEP Total	<u>26,993</u>	<u>26,111</u>	<u>882</u>
Emergency Response			
Personnel Services	47,867	47,923	(56)
Employee Benefits	17,167	20,368	(3,201)
Commodities	-	3,000	(3,000)
Contractual Services	879	5,825	(4,946)
Emergency Response Total	<u>65,913</u>	<u>77,116</u>	<u>(11,203)</u>
WIC			
Personnel Services	522,861	583,379	(60,518)
Employee Benefits	189,774	247,936	(58,162)
Commodities	12,889	22,450	(9,561)
Contractual Services	22,607	29,810	(7,203)
Capital Outlay	382	-	382
WIC Total	<u>748,513</u>	<u>883,575</u>	<u>(135,062)</u>

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

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
March of Dimes Grant			
Commodities	\$ 3,042	\$ 10,000	\$ (6,958)
March of Dimes Grant Total	<u>3,042</u>	<u>10,000</u>	<u>(6,958)</u>
Child Care Licensing			
Personnel Services	134,717	143,036	(8,319)
Employee Benefits	47,762	60,791	(13,029)
Commodities	2,754	2,500	254
Contractual Services	8,001	12,305	(4,304)
Capital Outlay	2,091	-	2,091
Child Care Licensing Total	<u>195,325</u>	<u>218,632</u>	<u>(23,307)</u>
Family Planning			
Personnel Services	244,514	233,178	11,336
Employee Benefits	69,167	99,100	(29,933)
Commodities	49,287	65,150	(15,863)
Contractual Services	21,826	29,000	(7,174)
Family Planning Total	<u>384,794</u>	<u>426,428</u>	<u>(41,634)</u>
Immunization Action Plan			
Personnel Services	109,796	108,855	941
Employee Benefits	42,326	46,263	(3,937)
Commodities	167,048	231,300	(64,252)
Contractual Services	3,976	6,895	(2,919)
Immunization Action Plan Total	<u>323,146</u>	<u>393,313</u>	<u>(70,167)</u>
MCH			
Personnel Services	190,522	162,208	28,314
Employee Benefits	64,779	68,938	(4,159)
Commodities	4,302	3,250	1,052
Contractual Services	5,712	5,550	162
MCH Total	<u>265,315</u>	<u>239,946</u>	<u>25,369</u>
Healthy Families			
Personnel Services	232,109	279,132	(47,023)
Employee Benefits	81,693	118,631	(36,938)
Commodities	3,172	3,800	(628)
Contractual Services	61,555	55,985	5,570
Capital Outlay	299	-	299
Healthy Families Total	<u>378,828</u>	<u>457,548</u>	<u>(78,720)</u>

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

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Raising Riley Right			
Personnel Services	\$ 259,867	\$ 272,561	\$ (12,694)
Employee Benefits	99,048	115,838	(16,790)
Commodities	59,936	75,116	(15,180)
Contractual Services	420,927	475,000	(54,073)
Capital Outlay	10,704	-	10,704
Raising Riley Right Total	<u>850,482</u>	<u>938,515</u>	<u>(88,033)</u>
State Formula			
Personnel Services	183,182	199,559	(16,377)
Employee Benefits	58,805	84,814	(26,009)
Commodities	12,871	9,800	3,071
Contractual Services	16,603	23,450	(6,847)
Capital Outlay	1,228	-	1,228
State Formula Total	<u>272,689</u>	<u>317,623</u>	<u>(44,934)</u>
Kansas Health Foundation			
Personnel Services	45,866	46,277	(411)
Employee Benefits	16,654	19,667	(3,013)
Commodities	7,338	2,199	5,139
Contractual Services	6,998	6,857	141
Kansas Health Foundation Total	<u>76,856</u>	<u>75,000</u>	<u>1,856</u>
Chronic Disease Risk Reduction			
Personnel Services	20,650	20,096	554
Employee Benefits	10,428	8,541	1,887
Commodities	499	3,349	(2,850)
Contractual Services	6,745	17,871	(11,126)
	<u>38,322</u>	<u>49,857</u>	<u>(11,535)</u>
Total Expenditures	<u>4,435,889</u>	<u>\$ 5,071,487</u>	<u>\$ (635,598)</u>
Receipts Over (Under) Expenditures	(115,128)		
Unencumbered Cash, Beginning	1,260,776		
Prior Year Cancelled Encumbrances	<u>73,566</u>		
Unencumbered Cash, Ending	<u>\$ 1,219,214</u>		

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

Register of Deeds Technology
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Fees	\$ 56,658	\$ 50,000	\$ 6,658
Interest	<u>2,715</u>	<u>500</u>	<u>2,215</u>
Total Receipts	<u>59,373</u>	<u>\$ 50,500</u>	<u>\$ 8,873</u>
Expenditures			
Commodities	13,626	\$ 10,000	\$ 3,626
Contractual Services	33,203	90,500	(57,297)
Capital Outlay	<u>16,977</u>	<u>-</u>	<u>16,977</u>
Total Expenditures	<u>63,806</u>	<u>\$ 100,500</u>	<u>\$ (36,694)</u>
Receipts Over (Under) Expenditures	(4,433)		
Unencumbered Cash, Beginning	<u>117,190</u>		
Unencumbered Cash, Ending	<u>\$ 112,757</u>		

County Clerk Technology
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	\$ 14,165	\$ 12,000	\$ 2,165
Interest	1,596	-	1,596
Total Receipts	15,761	\$ 12,000	\$ 3,761
 Expenditures			
Capital Outlay	-	\$ 74,803	\$ (74,803)
Total Expenditures	-	\$ 74,803	\$ (74,803)
Receipts Over (Under) Expenditures	15,761		
Unencumbered Cash, Beginning	66,142		
Unencumbered Cash, Ending	\$ 81,903		

County Treasurer Technology
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Fees	\$ 14,164	\$ 12,000	\$ 2,164
Interest	<u>797</u>	<u>150</u>	<u>647</u>
Total Receipts	<u>14,961</u>	<u>\$ 12,150</u>	<u>\$ 2,811</u>
 Expenditures			
Capital Outlay	<u>7,900</u>	<u>\$ 43,202</u>	<u>\$ (35,302)</u>
Total Expenditures	<u>7,900</u>	<u>\$ 43,202</u>	<u>\$ (35,302)</u>
 Receipts Over (Under) Expenditures	 7,061		
 Unencumbered Cash, Beginning	 <u>32,916</u>		
 Unencumbered Cash, Ending	 <u>\$ 39,977</u>		

War Memorial
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Donations	\$ 1,575	\$ 600	\$ 975
Total Receipts	<u>1,575</u>	<u>\$ 600</u>	<u>\$ 975</u>
Expenditures			
Contractual Services	<u>1,380</u>	<u>\$ 10,300</u>	<u>\$ (8,920)</u>
Total Expenditures	<u>1,380</u>	<u>\$ 10,300</u>	<u>\$ (8,920)</u>
Receipts Over (Under) Expenditures	195		
Unencumbered Cash, Beginning	<u>9,980</u>		
Unencumbered Cash, Ending	<u>\$ 10,175</u>		

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

County Auction
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Miscellaneous Collections	\$ 130,056	\$ 121,181	\$ 8,875
Total Receipts	<u>130,056</u>	<u>\$ 121,181</u>	<u>\$ 8,875</u>
Expenditures			
Contractual Services	15,715	\$ 25,077	\$ (9,362)
Transfers Out	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Total Expenditures	<u>145,715</u>	<u>\$ 155,077</u>	<u>\$ (9,362)</u>
Receipts Over (Under) Expenditures	(15,659)		
Unencumbered Cash, Beginning	<u>33,896</u>		
Unencumbered Cash, Ending	<u>\$ 18,237</u>		

**Prosecuting Attorney Training
 Schedule of Receipts and Expenditures – Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019**

	Actual
Receipts	
Receipts	\$ 1,503
Total Receipts	1,503
 Expenditures	
Contractual Services	2,426
Total Expenditures	2,426
Receipts Over (Under) Expenditures	(923)
Unencumbered Cash, Beginning	1,586
Unencumbered Cash, Ending	\$ 663

Motor Vehicle Operations
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Fees	\$ 387,124	\$ 381,500	\$ 5,624
Reimbursed Expenses	201	-	201
Miscellaneous Collections	<u>138</u>	<u>100</u>	<u>38</u>
Total Receipts	<u>387,463</u>	<u>\$ 381,600</u>	<u>\$ 5,863</u>
Expenditures			
Personnel Services	247,370	\$ 248,774	\$ (1,404)
Employee Benefits	99,732	105,729	(5,997)
Commodities	6,502	4,500	2,002
Contractual Services	19,439	22,597	(3,158)
Capital Outlay	1,530	-	1,530
Transfers Out	<u>28,774</u>	<u>-</u>	<u>28,774</u>
Total Expenditures	<u>403,347</u>	<u>\$ 381,600</u>	<u>\$ 21,747</u>
Receipts Over (Under) Expenditures	(15,884)		
Unencumbered Cash, Beginning	<u>28,775</u>		
Unencumbered Cash, Ending	<u>\$ 12,891</u>		

* This Fund is not a required fund to be budgeted and therefore this Fund does not have a statutory violation.

Special Alcohol Programs
 Schedule of Receipts and Expenditures – Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Local Alcoholic Liquor Tax	\$ 3,881	\$ 5,084	\$ (1,203)
Total Receipts	3,881	\$ 5,084	\$ (1,203)
Expenditures			
Contractual Services	5,800	\$ 13,037	\$ (7,237)
Total Expenditures	5,800	\$ 13,037	\$ (7,237)
Receipts Over (Under) Expenditures	(1,919)		
Unencumbered Cash, Beginning	7,380		
Unencumbered Cash, Ending	\$ 5,461		

Community Corrections
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
State Aid	\$ 642,135	\$ 891,047	\$ (248,912)
Local Grant	5,000	-	5,000
Reimbursed Expenses	1,279	-	1,279
Miscellaneous Collections	<u>260,185</u>	<u>4,274</u>	<u>255,911</u>
Total Receipts	<u>908,599</u>	<u>\$ 895,321</u>	<u>\$ 13,278</u>
Expenditures			
Personnel Services	547,357	\$ 573,567	\$ (26,210)
Employee Benefits	174,919	187,710	(12,791)
Commodities	17,930	9,305	8,625
Contractual Services	194,677	224,406	(29,729)
Capital Outlay	23,823	-	23,823
Transfers Out	<u>125</u>	<u>-</u>	<u>125</u>
Total Expenditures	<u>958,831</u>	<u>\$ 994,988</u>	<u>\$ (36,157)</u>
Receipts Over (Under) Expenditures	(50,232)		
Unencumbered Cash, Beginning	<u>99,667</u>		
Unencumbered Cash, Ending	<u>\$ 49,435</u>		

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

Capital Improvements
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 323,841	\$ 10,000	\$ 313,841
Reimbursed Expenses	194,861	-	194,861
Interest Income	273,074	-	273,074
Delinquent Tax	3	-	3
Transfers In	3,251,232	3,130,000	121,232
Total Receipts	4,043,011	\$ 3,140,000	\$ 903,011
Expenditures			
Commodities	7,090	\$ 500,000	\$ (492,910)
Contractual Services	244,018	583,396	(339,378)
Capital Outlay	4,012,702	9,649,709	(5,637,007)
Lease Principal	364,390	-	364,390
Lease Interest	167,309	-	167,309
Transfers Out	183,066	183,066	-
Total Expenditures	4,978,575	\$ 10,916,171	\$ (5,937,596)
Receipts Over (Under) Expenditures	(935,564)		
Unencumbered Cash, Beginning	7,776,171		
Prior Year Cancelled Encumbrances	77,295		
Unencumbered Cash, Ending	\$ 6,917,902		

Economic Development
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Transfers In	\$ 360,000	\$ 360,000	\$ -
Reimbursed Expenses	<u>14,000</u>	<u>-</u>	<u>14,000</u>
Total Receipts	<u>374,000</u>	<u>\$ 360,000</u>	<u>\$ 14,000</u>
 Expenditures			
Contractual Services	101,276	\$ 347,768	\$ (246,492)
Capital Outlay	151,605	-	151,605
Transfers Out	<u>41,925</u>	<u>41,925</u>	<u>-</u>
Total Expenditures	<u>294,806</u>	<u>\$ 389,693</u>	<u>\$ (94,887)</u>
 Receipts Over (Under) Expenditures	79,194		
 Unencumbered Cash, Beginning	<u>76,956</u>		
 Unencumbered Cash, Ending	<u>\$ 156,150</u>		

County Building
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 322,555	\$ 328,909	\$ (6,354)
Delinquent Tax	4,294	-	4,294
Motor Vehicle Tax	29,911	28,520	1,391
Recreational Vehicle Tax	256	269	(13)
Watercraft Tax	139	159	(20)
Commercial Vehicle Tax	1,357	1,374	(17)
16/20 M Vehicle Tax	265	263	2
Vehicle Rental Excise Tax	582	506	76
Reimbursed Expenses	4,117	-	4,117
Miscellaneous Collections	134	-	134
Total Receipts	<u>363,610</u>	<u>\$ 360,000</u>	<u>\$ 3,610</u>
Expenditures			
Commodities	15,232	\$ 7,000	\$ 8,232
Commodities - Health Department	91	-	91
Contractual Services	340,012	412,502	(72,490)
Contractual Services - Health Department	17,096	-	17,096
Capital Outlay	1,128	-	1,128
Total Expenditures	<u>373,559</u>	<u>\$ 419,502</u>	<u>\$ (45,943)</u>
Receipts Over (Under) Expenditures	(9,949)		
Unencumbered Cash, Beginning	50,594		
Prior Year Cancelled Encumbrances	<u>8,906</u>		
Unencumbered Cash, Ending	<u>\$ 49,551</u>		

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

Road and Bridge ½ Cent Sales Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Sales Tax	\$ 1,799,319	\$ 1,500,000	\$ 299,319
Miscellaneous	1,377,249	-	1,377,249
Total Receipts	3,176,568	\$ 1,500,000	\$ 1,676,568
Expenditures			
Commodities	2,331	\$ -	\$ 2,331
Contractual Services	101,449	2,033,876	(1,932,427)
Capital Outlay	2,701,423	-	2,701,423
Total Expenditures	2,805,203	\$ 2,033,876	\$ 771,327
Receipts Over (Under) Expenditures	371,365		
Unencumbered Cash, Beginning	3,344,227		
Prior Year Cancelled Encumbrances	58,029		
Unencumbered Cash, Ending	\$ 3,773,621		

* This fund is not a required fund to be budgeted and therefore this fund does not have a statutory violation.

RCPD
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 4,017,968	\$ 4,041,580	\$ (23,612)
Delinquent Tax	53,841	-	53,841
Motor Vehicle Tax	354,583	340,160	14,423
Recreational Vehicle Tax	3,035	3,208	(173)
Watercraft Tax	1,660	1,895	(235)
Commercial Vehicle Tax	16,175	16,378	(203)
16/20 M Vehicle Tax	3,073	3,136	(63)
Reimbursed Expenses	8,091	-	8,091
Other Collections	200,000	-	200,000
Vehicle Rental Excise Tax	6,863	6,031	832
Total Receipts	<u>4,665,289</u>	<u>\$ 4,412,388</u>	<u>\$ 252,901</u>
Expenditures			
Commodities	125	\$ 1,000	\$ (875)
Contractual Services	4,544,237	4,773,256	(229,019)
Capital Outlay	8,091	400,000	(391,909)
Total Expenditures	<u>4,552,453</u>	<u>\$ 5,174,256</u>	<u>\$ (621,803)</u>
Receipts Over (Under) Expenditures	112,836		
Unencumbered Cash, Beginning	<u>761,868</u>		
Unencumbered Cash, Ending	<u>\$ 874,704</u>		

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

Landfill Closure
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Transfers In	\$ 30,000	\$ 30,000	\$ -
Total Receipts	<u>30,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>
Expenditures			
Commodities	164	\$ 400	\$ (236)
Contractual Services	<u>26,674</u>	<u>68,966</u>	<u>(42,292)</u>
Total Expenditures	<u>26,838</u>	<u>\$ 69,366</u>	<u>\$ (42,528)</u>
Receipts Over (Under) Expenditures	3,162		
Unencumbered Cash, Beginning	<u>39,366</u>		
Unencumbered Cash, Ending	<u>\$ 42,528</u>		

Fire District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 767,140	\$ 792,449	\$ (25,309)
Delinquent Tax	17,563	-	17,563
Motor Vehicle Tax	80,003	79,747	256
Recreational Vehicle Tax	1,304	1,358	(54)
Watercraft Tax	810	919	(109)
Commercial Vehicle Tax	7,672	8,915	(1,243)
16/20 M Vehicle Tax	2,189	1,357	832
State Grants	4,365	-	4,365
Miscellaneous Collections	3,943	-	3,943
Total Receipts	<u>884,989</u>	<u>\$ 884,745</u>	<u>\$ 244</u>
Expenditures			
Personnel Services	163,033	\$ 158,547	\$ 4,486
Employee Benefits	72,961	67,382	5,579
Commodities	164,264	189,040	(24,776)
Contractual Services	147,798	211,370	(63,572)
Capital Outlay	86,075	115,000	(28,925)
Principal	40,000	40,000	-
Interest	23,450	23,450	-
Transfers Out	200,000	95,000	105,000
Total Expenditures	<u>897,581</u>	<u>\$ 899,789</u>	<u>\$ (2,208)</u>
Receipts Over (Under) Expenditures	(12,592)		
Unencumbered Cash, Beginning	<u>15,044</u>		
Unencumbered Cash, Ending	<u>\$ 2,452</u>		

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

Rural Fire Capital Outlay
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	\$ 200,000	\$ 95,000	\$ 105,000
Total Receipts	200,000	\$ 95,000	\$ 105,000
Expenditures			
Commodities	5,820	\$ -	\$ 5,820
Capital Outlay	176,658	532,574	(355,916)
Total Expenditures	182,478	\$ 532,574	\$ (350,096)
Receipts Over (Under) Expenditures	17,522		
Unencumbered Cash, Beginning	437,574		
Unencumbered Cash, Ending	\$ 455,096		

EMS Grants
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Other Grants	\$ 20,500	\$ 20,500	\$ -
Transfers In	6,567	6,567	-
Total Receipts	27,067	\$ 27,067	\$ -
Expenditures			
Contractual Services	-	\$ 27,067	\$ (27,067)
Total Expenditures	-	\$ 27,067	\$ (27,067)
Receipts Over (Under) Expenditures	27,067		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	\$ 27,067		

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

Miscellaneous Nonbudgeted
Schedule of Receipts and Expenditures – Actual (Non-Budget)
Regulatory Basis
For the Year Ended December 31, 2019

	Unencumbered Cash, Beginning	Receipts	Expenditures	Unencumbered Cash, Ending
Special Prosecutor Trust	\$ 876	\$ -	\$ -	\$ 876
Court Technology	138,221	49,440	2,253	185,408
Court Services	500	3,650	3,000	1,150
Museum Bequest	6,582	-	-	6,582
Returned Check	(13,047)	532	-	(12,515)
LEPC-HMTA	222	-	-	222
Payroll Clearing	1,273	-	-	1,273
Totals	<u>\$ 134,627</u>	<u>\$ 53,622</u>	<u>\$ 5,253</u>	<u>\$ 182,996</u>

Receipts

Fees	\$ 49,440
Court Services	3,525
Transfers In	125
Returned Checks Collected	151,970
Less: Returned Checks	(151,438)
Total Receipts	<u>\$ 53,622</u>

Expenditures

Contractual	\$ 3,305
Capital Outlay	1,948
Total Expenditures	<u>\$ 5,253</u>

Bond and Interest
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 149,202	\$ 152,369	\$ (3,167)
Delinquent Tax	3,541	-	3,541
Motor Vehicle Tax	23,088	22,349	739
Watercraft Tax	109	125	(16)
Commercial Vehicle Tax	1,063	1,077	(14)
Recreational Vehicle Tax	198	211	(13)
16/20 M Vehicle Tax	192	206	(14)
Vehicle Rental Excise Tax	442	396	46
Special Assessments	234,853	174,685	60,168
Transfers In	<u>224,991</u>	<u>224,991</u>	<u>-</u>
Total Receipts	<u>637,679</u>	<u>\$ 576,409</u>	<u>\$ 61,270</u>
Expenditures			
Principal	415,194	\$ 415,545	\$ (351)
Interest	121,160	127,041	(5,881)
Contractual Services	7	45,000	(44,993)
Cash Basis Requirement	<u>-</u>	<u>130,000</u>	<u>(130,000)</u>
Total Expenditures	<u>536,361</u>	<u>\$ 717,586</u>	<u>\$ (181,225)</u>
Receipts Over (Under) Expenditures	101,318		
Unencumbered Cash, Beginning	<u>157,163</u>		
Unencumbered Cash, Ending	<u>\$ 258,481</u>		

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

Fire Station Projects
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Temporary Note Proceeds	\$ 1,406,000	\$ 1,500,000	\$ (94,000)
Miscellaneous Collections	<u>55</u>	<u>-</u>	<u>55</u>
Total Receipts	<u>1,406,055</u>	<u>\$ 1,500,000</u>	<u>\$ (93,945)</u>
Expenditures			
Contractual Services	21,548	\$ 105,000	\$ (83,452)
Commodities	1,813	-	1,813
Capital Outlay	<u>1,149,657</u>	<u>1,395,000</u>	<u>(245,343)</u>
Total Expenditures	<u>1,173,018</u>	<u>\$ 1,500,000</u>	<u>\$ (326,982)</u>
Receipts Over (Under) Expenditures	233,037		
Unencumbered Cash, Beginning	<u>11,528</u>		
Unencumbered Cash, Ending	<u>\$ 244,565</u>		

**University Park Sewer Replacement
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019**

	Actual
Receipts	
Miscellaneous Collections	\$ 53
Total Receipts	53
 Expenditures	
Capital Outlay	-
Total Expenditures	-
Receipts Over (Under) Expenditures	53
Unencumbered Cash, Beginning	9
Unencumbered Cash, Ending	\$ 62

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

Fairmont Heights
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 12,500	\$ 540,000	\$ (527,500)
Transfers In	10,000	-	10,000
Total Receipts	22,500	\$ 540,000	\$ (517,500)
 Expenditures			
Contractual Services	10,000	\$ -	\$ 10,000
Capital Outlay	-	540,000	(540,000)
Total Expenditures	10,000	\$ 540,000	\$ (530,000)
 Receipts Over (Under) Expenditures	12,500		
 Unencumbered Cash, Beginning	-		
 Unencumbered Cash, Ending	\$ 12,500		

Bridgeview Heights Capital Project
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
KDHE Loan	\$ -	\$ 325,000	\$ (325,000)
Total Receipts	-	325,000	(325,000)
Expenditures			
Capital Outlay	-	\$ 325,000	\$ (325,000)
Total Expenditures	-	\$ 325,000	\$ (325,000)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	\$ -		

Special Parks and Recreation
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 284	\$ 284	\$ -
Total Receipts	284	\$ 284	\$ -
Expenditures			
Commodities	216	\$ -	\$ 216
Capital Outlay	7,352	7,568	(216)
Transfers Out	4,626	4,626	-
Total Expenditures	12,194	\$ 12,194	\$ -
Receipts Over (Under) Expenditures	(11,910)		
Unencumbered Cash, Beginning	11,910		
Unencumbered Cash, Ending	\$ -		

Radio Infrastructure Project
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ -	\$ -	\$ -
Total Receipts	-	-	-
Expenditures			
Contractual	31,437	\$ -	\$ 31,437
Capital Outlay	1,327,514	4,589,586	(3,262,072)
Total Expenditures	1,358,951	\$ 4,589,586	\$ (3,230,635)
Receipts Over (Under) Expenditures	(1,358,951)		
Unencumbered Cash, Beginning	4,589,586		
Unencumbered Cash, Ending	\$ 3,230,635		

Keats Sewer Capital Project
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual
Receipts	
Transfers In	\$ 15,000
Total Receipts	15,000
 Expenditures	
Commodities	109
Total Expenditures	109
Receipts Over (Under) Expenditures	14,891
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ 14,891

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

Emergency 911
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Charges for Services	\$ 339,201	\$ 276,000	\$ 63,201
Interest	<u>15,018</u>	<u>1,200</u>	<u>13,818</u>
Total Receipts	<u>354,219</u>	<u>\$ 277,200</u>	<u>\$ 77,019</u>
Expenditures			
Contractual Services	178,715	\$ 223,000	\$ (44,285)
Capital Outlay	<u>-</u>	<u>539,581</u>	<u>(539,581)</u>
Total Expenditures	<u>178,715</u>	<u>\$ 762,581</u>	<u>\$ (583,866)</u>
Receipts Over (Under) Expenditures	175,504		
Unencumbered Cash, Beginning	<u>612,210</u>		
Unencumbered Cash, Ending	<u>\$ 787,714</u>		

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

Solid Waste Disposal
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Charges for Services	\$ 2,341,623	\$ 2,304,000	\$ 37,623
Reimbursed Expenditures	3,883	-	3,883
Other Income	7,903	3,000	4,903
Total Receipts	<u>2,353,409</u>	<u>\$ 2,307,000</u>	<u>\$ 46,409</u>
Expenditures			
Personnel Services	166,441	\$ 162,682	\$ 3,759
Employee Benefits	71,923	69,139	2,784
Commodities	25,665	141,700	(116,035)
Contractual Services	2,166,012	2,295,160	(129,148)
Capital Outlay	10,483	228,319	(217,836)
Total Expenditures	<u>2,440,524</u>	<u>\$ 2,897,000</u>	<u>\$ (456,476)</u>
Receipts Over (Under) Expenditures	(87,115)		
Unencumbered Cash, Beginning	<u>570,704</u>		
Unencumbered Cash, Ending	<u>\$ 483,589</u>		

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

University Park Water and Sewer District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 10,013	\$ 10,416	\$ (403)
Delinquent Tax	101	-	101
Charges for Services	99,720	125,746	(26,026)
Deposits	<u>675</u>	<u>750</u>	<u>(75)</u>
Total Receipts	<u>110,509</u>	<u>\$ 136,912</u>	<u>\$ (26,403)</u>
Expenditures			
Commodities	17,596	\$ 31,275	\$ (13,679)
Contractual Services	64,663	65,095	(432)
Capital Outlay	-	5,000	(5,000)
Transfers Out	<u>30,000</u>	<u>47,357</u>	<u>(17,357)</u>
Total Expenditures	<u>112,259</u>	<u>\$ 148,727</u>	<u>\$ (36,468)</u>
Receipts Over (Under) Expenditures	(1,750)		
Unencumbered Cash, Beginning	<u>55,556</u>		
Unencumbered Cash, Ending	<u>\$ 53,806</u>		

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

University Park Water and Sewer Reserve
 Schedule of Receipts and Expenditures – Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 13,499	\$ 15,000	\$ (1,501)
Transfers In	<u>30,000</u>	<u>47,357</u>	<u>(17,357)</u>
Total Receipts	<u>43,499</u>	<u>\$ 62,357</u>	<u>\$ (18,858)</u>
Expenditures			
Commodities	-	\$ 20,394	\$ (20,394)
Contractual Services	5,264	30,000	(24,736)
Capital Outlay	<u>-</u>	<u>40,000</u>	<u>(40,000)</u>
Total Expenditures	<u>5,264</u>	<u>\$ 90,394</u>	<u>\$ (85,130)</u>
Receipts Over (Under) Expenditures	38,235		
Unencumbered Cash, Beginning	<u>50,142</u>		
Unencumbered Cash, Ending	<u>\$ 88,377</u>		

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

Hunter’s Island Water District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	\$ 22,800	\$ 32,000	\$ (9,200)
Transfers In	5,000	-	5,000
Deposits	150	300	(150)
Total Receipts	27,950	\$ 32,300	\$ (4,350)
Expenditures			
Commodities	5,361	\$ 16,255	\$ (10,894)
Contractual Services	21,601	14,237	7,364
Transfers Out	-	3,421	(3,421)
Total Expenditures	26,962	\$ 33,913	\$ (6,951)
Receipts Over (Under) Expenditures	988		
Unencumbered Cash, Beginning	3,510		
Unencumbered Cash, Ending	\$ 4,498		

Hunter’s Island Water Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 1,150	\$ 1,152	\$ (2)
Transfers In	<u>-</u>	<u>3,421</u>	<u>(3,421)</u>
Total Receipts	<u>1,150</u>	<u>\$ 1,152</u>	<u>\$ (2)</u>
Expenditures			
Commodities	-	\$ 2,022	\$ (2,022)
Contractual Services	-	5,000	(5,000)
Transfers Out	5,000	-	5,000
Capital Outlay	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>
Total Expenditures	<u>5,000</u>	<u>\$ 17,022</u>	<u>\$ (12,022)</u>
Receipts Over (Under) Expenditures	(3,850)		
Unencumbered Cash, Beginning	<u>17,361</u>		
Unencumbered Cash, Ending	<u>\$ 13,511</u>		

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

Carson Sewer Benefit District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 3,912	\$ 3,933	\$ (21)
Charges for Services	<u>32,221</u>	<u>39,417</u>	<u>(7,196)</u>
Total Receipts	<u>36,133</u>	<u>\$ 43,350</u>	<u>\$ (7,217)</u>
Expenditures			
Commodities	-	\$ 50	\$ (50)
Contractual Services	26,662	32,110	(5,448)
Transfers Out	<u>5,000</u>	<u>35,318</u>	<u>(30,318)</u>
Total Expenditures	<u>31,662</u>	<u>\$ 67,478</u>	<u>\$ (35,816)</u>
Receipts Over (Under) Expenditures	4,471		
Unencumbered Cash, Beginning	<u>21,144</u>		
Unencumbered Cash, Ending	<u>\$ 25,615</u>		

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

Carson Sewer Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 3,686	\$ 3,258	\$ 428
Transfers In	5,000	35,318	(30,318)
Total Receipts	8,686	\$ 38,576	\$ (29,890)
Expenditures			
Commodities	-	\$ 7,673	\$ (7,673)
Contractual Services	12,556	15,000	(2,444)
Capital Outlay	-	20,000	(20,000)
Total Expenditures	12,556	\$ 42,673	\$ (30,117)
Receipts Over (Under) Expenditures	(3,870)		
Unencumbered Cash, Beginning	8,445		
Unencumbered Cash, Ending	\$ 4,575		

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

Deep Creek Sewer District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Charges for Services	\$ 5,313	\$ 5,500	\$ (187)
Water/Sewer Deposits	<u>150</u>	<u>150</u>	<u>-</u>
Total Receipts	<u>5,463</u>	<u>\$ 5,650</u>	<u>\$ (187)</u>
Expenditures			
Commodities	-	\$ 715	\$ (715)
Contractual Services	4,905	6,615	(1,710)
Transfers Out	<u>-</u>	<u>1,011</u>	<u>(1,011)</u>
Total Expenditures	<u>4,905</u>	<u>\$ 8,341</u>	<u>\$ (3,436)</u>
Receipts Over (Under) Expenditures	558		
Unencumbered Cash, Beginning	<u>10,192</u>		
Unencumbered Cash, Ending	<u>\$ 10,750</u>		

Deep Creek Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 2,001	\$ 2,026	\$ (25)
Transfers In	<u>-</u>	<u>1,011</u>	<u>(1,011)</u>
Total Receipts	<u>2,001</u>	<u>\$ 3,037</u>	<u>\$ (1,036)</u>
 Expenditures			
Commodities	-	\$ 5,239	\$ (5,239)
Contractual Services	2,308	10,000	(7,692)
Capital Outlay	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>
Total Expenditures	<u>2,308</u>	<u>\$ 25,239</u>	<u>\$ (22,931)</u>
 Receipts Over (Under) Expenditures	 (307)		
 Unencumbered Cash, Beginning	 <u>30,324</u>		
 Unencumbered Cash, Ending	 <u>\$ 30,017</u>		

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

Moehlman Bottoms Water District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	\$ 13,468	\$ 15,000	\$ (1,532)
Miscellaneous Collections	40	75	(35)
Total Receipts	13,508	\$ 15,075	\$ (1,567)
Expenditures			
Commodities	3,128	\$ 6,150	\$ (3,022)
Contractual Services	11,625	7,575	4,050
Transfers Out	-	3,976	(3,976)
Total Expenditures	14,753	\$ 17,701	\$ (2,948)
Receipts Over (Under) Expenditures	(1,245)		
Unencumbered Cash, Beginning	6,640		
Unencumbered Cash, Ending	\$ 5,395		

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

Moehlman Bottoms Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 789	\$ 800	\$ (11)
Transfers In	<u>-</u>	<u>3,976</u>	<u>(3,976)</u>
Total Receipts	<u>789</u>	<u>\$ 4,776</u>	<u>\$ (3,987)</u>
Expenditures			
Commodities	-	\$ 615	\$ (615)
Contractual Services	-	2,000	(2,000)
Capital Outlay	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>
Total Expenditures	<u>-</u>	<u>\$ 7,615</u>	<u>\$ (7,615)</u>
Receipts Over (Under) Expenditures	789		
Unencumbered Cash, Beginning	<u>5,082</u>		
Unencumbered Cash, Ending	<u>\$ 5,871</u>		

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

Valleywood Operations District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Ad Valorem Tax	\$ 20,175	\$ 22,715	\$ (2,540)
Delinquent Tax	768	-	768
Miscellaneous Collections	240	240	-
Total Receipts	<u>21,183</u>	<u>\$ 22,955</u>	<u>\$ (1,772)</u>
Expenditures			
Commodities	-	\$ 400	\$ (400)
Contractual Services	2,802	3,700	(898)
Capital Outlay	-	500	(500)
Transfers Out	20,000	25,673	(5,673)
Total Expenditures	<u>22,802</u>	<u>\$ 30,273</u>	<u>\$ (7,471)</u>
Receipts Over (Under) Expenditures	(1,619)		
Unencumbered Cash, Beginning	<u>58,230</u>		
Unencumbered Cash, Ending	<u>\$ 56,611</u>		

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

Valleywood Operations Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Transfers In	\$ 20,000	\$ 25,673	\$ (5,673)
Total Receipts	<u>20,000</u>	<u>\$ 25,673</u>	<u>\$ (5,673)</u>
Expenditures			
Commodities	-	\$ 20,000	\$ (20,000)
Contractual Services	-	20,000	(20,000)
Capital Outlay	<u>-</u>	<u>27,341</u>	<u>(27,341)</u>
Total Expenditures	<u>-</u>	<u>\$ 67,341</u>	<u>\$ (67,341)</u>
 Receipts Over (Under) Expenditures	 20,000		
 Unencumbered Cash, Beginning	 <u>48,931</u>		
 Unencumbered Cash, Ending	 <u>\$ 68,931</u>		

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

Terra Heights Sewer District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 5,057	\$ 5,058	\$ (1)
Charges for Services	19,026	20,000	(974)
Deposits	300	150	150
Total Receipts	24,383	\$ 25,208	\$ (825)
Expenditures			
Commodities	-	\$ 1,300	\$ (1,300)
Contractual Services	10,930	13,288	(2,358)
Transfers Out	10,000	15,855	(5,855)
Total Expenditures	20,930	\$ 30,443	\$ (9,513)
Receipts Over (Under) Expenditures	3,453		
Unencumbered Cash, Beginning	21,811		
Unencumbered Cash, Ending	\$ 25,264		

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

Terra Heights Sewer Sinking
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 12,950	\$ 12,900	\$ 50
Transfers In	<u>10,000</u>	<u>15,855</u>	<u>(5,855)</u>
Total Receipts	<u>22,950</u>	<u>\$ 28,755</u>	<u>\$ (5,805)</u>
Expenditures			
Commodities	-	\$ 15,158	\$ (15,158)
Contractual Services	12,260	35,000	(22,740)
Capital Outlay	<u>-</u>	<u>30,000</u>	<u>(30,000)</u>
Total Expenditures	<u>12,260</u>	<u>\$ 80,158</u>	<u>\$ (67,898)</u>
Receipts Over (Under) Expenditures	10,690		
Unencumbered Cash, Beginning	<u>71,267</u>		
Unencumbered Cash, Ending	<u>\$ 81,957</u>		

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

Konza Water District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	\$ 82,517	\$ 88,400	\$ (5,883)
Customer Deposits	525	1,200	(675)
Total Receipts	83,042	\$ 89,600	\$ (6,558)
Expenditures			
Commodities	10,283	\$ 34,205	\$ (23,922)
Contractual Services	56,553	55,154	1,399
Transfers Out	14,550	14,550	-
Total Expenditures	81,386	\$ 103,909	\$ (22,523)
Receipts Over (Under) Expenditures	1,656		
Unencumbered Cash, Beginning	48,702		
Unencumbered Cash, Ending	\$ 50,358		

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

Konza Water Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 2,500	\$ -	\$ 2,500
Transfers In	14,550	14,550	-
Total Receipts	17,050	\$ 14,550	\$ 2,500
Expenditures			
Commodities	-	\$ 4,614	\$ (4,614)
Contractual Services	-	50,000	(50,000)
Capital Outlay	-	80,000	(80,000)
Total Expenditures	-	\$ 134,614	\$ (134,614)
Receipts Over (Under) Expenditures	17,050		
Unencumbered Cash, Beginning	181,837		
Unencumbered Cash, Ending	\$ 198,887		

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

Lakeside Heights Sewer District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 584	\$ 1,296	\$ (712)
Sewer Deposits	-	450	(450)
Total Receipts	584	\$ 1,746	\$ (1,162)
Expenditures			
Contractual Services	1,512	\$ 2,206	\$ (694)
Total Expenditures	1,512	\$ 2,206	\$ (694)
Receipts Over (Under) Expenditures	(928)		
Unencumbered Cash, Beginning	3,292		
Unencumbered Cash, Ending	\$ 2,364		

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

Lakeside Heights Sewer Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 720	\$ 1,620	\$ (900)
Total Receipts	720	\$ 1,620	\$ (900)
Expenditures			
Contractual	4,212	\$ 5,000	\$ (788)
Commodities	-	643	(643)
Capital Outlay	-	7,000	(7,000)
Total Expenditures	4,212	\$ 12,643	\$ (8,431)
Receipts Over (Under) Expenditures	(3,492)		
Unencumbered Cash, Beginning	10,651		
Unencumbered Cash, Ending	\$ 7,159		

Mertz/McGehee Drainage District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

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

Summary of Receipts and Disbursements – Agency Funds
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Property Tax	\$ 51,245,886	\$ 95,598,805	\$ 92,150,343	\$ 54,694,348
Special Assessments Subdivisions	3,992,357	7,059,221	7,006,539	4,045,039
Special Assessments County	116,460	2,099	15,034	103,525
Motor Vehicle Tax	1,243,754	6,936,934	6,789,662	1,391,026
Real Estate Redemption	254,395	1,069,755	987,744	336,406
Advance Tax	-	4,545	4,545	-
Tax Sale	8,435	8,584	17,019	-
Special Delinquent Ad Valorem	4,322	138,040	138,636	3,726
City County Highway Tax	-	1,456,685	1,456,685	-
Vehicle Rental Excise Tax	48,533	123,437	121,736	50,234
Commercial Vehicle Tax	2,512	2,140,741	2,142,234	1,019
Recreational Vehicle Tax	7,009	58,264	55,185	10,088
Watercraft Tax	24,765	32,772	33,728	23,809
16/20 Truck Tax	29,287	39,178	42,465	26,000
Total Distributable Funds	<u>56,977,715</u>	<u>114,669,060</u>	<u>110,961,555</u>	<u>60,685,220</u>
State Funds:				
Educational Building	-	720,662	720,662	-
Institutional Building	-	360,331	360,331	-
Vehicle Registrations	-	2,226,996	2,226,996	-
Game Licenses	14	6,955	6,956	13
Total State Funds	<u>14</u>	<u>3,314,944</u>	<u>3,314,945</u>	<u>13</u>
Subdivision Funds:				
School Districts	2,144	37,486,295	37,486,748	1,691
Townships	351	1,056,047	1,056,117	281
Cities	-	30,787,467	30,787,467	-
Cemeteries	180	70,878	70,873	185
NCK Library System	-	201,427	201,427	-
Mill Creek Watershed	-	37	37	-
Total Subdivision Funds	<u>2,675</u>	<u>69,602,151</u>	<u>69,602,669</u>	<u>2,157</u>
Other Funds:				
Riley County Police Department	1,483,796	21,788,622	21,413,384	1,859,034
Motor Vehicle Holding	38,605	13,415	3,635	48,385
Long & Short Accounts	27,648	807	269	28,186
Tax Holding	77,360	1,085,754	1,089,188	73,926
Treasurer Change Checks	888	235,045	235,933	-
Unclaimed Fees	5,777	-	-	5,777
Drivers License	1,147	119,107	118,189	2,065
Sales and Compensating Tax	161,519	2,480,913	2,420,242	222,190
University Park Improvement District	2,508	22,674	12,553	12,629
Flex Spending Account	12,710	55,987	58,458	10,239
Law Library	76,325	34,489	5,980	104,834
District Court	95,562	2,916,221	2,994,047	17,736
Riley County Attorney's Trust	16,959	122,470	122,089	17,340
Total Other Funds	<u>2,000,804</u>	<u>28,875,504</u>	<u>28,473,967</u>	<u>2,402,341</u>
Total	<u>\$ 58,981,208</u>	<u>\$ 216,461,659</u>	<u>\$ 212,353,136</u>	<u>\$ 63,089,731</u>

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

**Single Audit
Section**

Riley County, Kansas

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Expenditures
Department of Agriculture		
Passed Through Kansas Department of Health and Environment		
Food and Nutrition Program		
Special Supplements Nutrition Program for Women, Infants and Children	10.557	\$ 842,279
Rural Utilities Service		
Water and Waste Disposal Systems for Rural Communities	10.760	66,084
Total Department of Agriculture		<u>908,363</u>
Department of Health and Human Services		
Passed Through Kansas Department of Health and Environment		
Centers for Disease Control and Prevention		
Public Health Emergency Preparedness	93.069	46,789
Immunization Cooperative Agreements	93.268	3,214
Office of Population Affairs		
Family Planning Services	93.217	148,446
Administration for Children and Families		
Child Care and Development Block Grant	93.575	89,985
Chronic Disease Risk Reduction	93.758	12,500
Chronic Disease Risk Reduction	93.991	12,750
Centers for Medicare and Medicaid Services		
Medical Assistance Program	93.778	212,000
Health Resources and Service Administration		
Maternal and Child Health Services Block Grant to the States	93.994	45,071
Service Administration		
Preparedness	93.074	30,845
Opioid Overdose Crisis Response	93.354	70,000
Total Department of Health and Human Services		<u>671,600</u>
Department of Interior		
Office of the Secretary		
Payments In Lieu of Taxes (PILT)	15.226	37,471
Department of Homeland Security		
Passed Through Kansas Department of Emergency Management		
Emergency Management Performance Grant (EMPG)	97.042	31,659
Total		<u>\$ 1,649,093</u>

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

Riley County, Kansas

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2019

1. General

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

2. Basis of Presentation

The accompanying Schedule is presented using the regulatory basis of accounting, which is described in Note 1(c) of the County's basic financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

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

Riley County, Kansas

Schedule of Findings and Questioned Costs
December 31, 2019

Section I – Summary of Independent Auditor’s Results

Financial Statement

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

Federal Awards

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

Identification of Major Federal Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplements Nutrition Program for Women, Infants and Children

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

Section II – Financial Statement Findings

None

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

None



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

To the Board of Commissioners
Riley County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement, Summary Statement of Receipts, Expenditures, and Unencumbered Cash of Riley County, Kansas (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated August 6, 2020.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
August 6, 2020





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

To the Board of Commissioners
Riley County, Kansas

Report on Compliance for Each Major Federal Program

We have audited Riley County, Kansas's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2019. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control over Compliance

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

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

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

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

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
August 6, 2020

