Board of Riley County Commissioners
Regular Meeting
Agenda
October 02, 2023

115 North 4th Street
Manhattan, KS 66502
www.rileycountyks.gov

Cindy Kabriel
785-565-6200

Commission Chambers **8:30 AM**

District 2 – Greg McKinley, Member   District 3 – Kathryn Focke, Chair   District 1 – John Ford, Vice Chair

8:30 AM **Call to Order**

Pledge of Allegiance

Public Comment

1. Public Comments

Commission Comments

2. Commission Comments

Business Meeting

3. Standing Up Together to Promote Mental Health in Construction Proclamation
4. Domestic Violence Awareness Month Proclamation
5. National Co-Responder and Crisis Responder Week Proclamation
6. Sign Riley County Employee Action Form(s)

Review Minutes

7. Board of Riley County Commissioners - Regular Meeting - Sep 28, 2023 9:00 AM

Review Tentative Agenda

8. Tentative Agenda

Press Conference Topics

9. Discuss Press Conference

9:00 AM **Shelley Woodard, Deputy County Counselor**

10. Administrative Work Session

9:20 AM **Vivienne Leyva, PIO**

11. September 2023 Communications Update

9:30 AM **Press Conference**

12. RCPD Update - Greg Steere (3-5 minutes)
13. Downtown Manhattan Update - Gina Snyder (3-5 minutes)
14. Presentation of Standing up together to promote Mental Health in

Construction Proclamation - Kathryn Focke and Brian Fuemmeler (3-5 minutes)

15. Presentation of Domestic Violence Awareness Month Proclamation - Kathryn Focke and Kathy Ray & Tychelle Jones (3-5 minutes)
16. Presentation of National Co-Responder and Crisis Responder Week Proclamation - Kathryn Focke and Robbin Cole (3-5 minutes)

10:00 AM Russel Stukey, Emergency Management Director

17. Position Classification Change
18. Staff Update for month of August 2023

10:15 AM Jacob Kujath, Sink, Gordon & Associates

19. 2022 Riley County Financial Statement Audit

10:35 AM Elizabeth Ward, Human Resources Director

20. Employee Day update

Adjournment

In order to comply with provisions of the Americans with Disabilities Act (ADA), Riley County will make reasonable efforts to accommodate the needs of persons with disabilities. Please contact the Division of Human Resources at (785) 537-6303 (voice and TTY) for assistance.

Outside Agency
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

OUTSIDE AGENCY
Proclamation

COMMISSION AGENDA REPORT

FROM: **Cindy Kabriel, Senior Administrative Assistant**

MEETING: **October 2, 2023**

SUBJECT: **Standing Up Together to Promote Mental Health in Construction Proclamation**

PRESENTER: **McCownGordon**

POSSIBLE MOTION(S)

Move to sign the Standing Up Together to Promote Mental Health in Construction Proclamation.

Enclosures:
- Mental Health in Construction Proclamation - Riley Co. (DOCX)

STANDING UP TOGETHER TO PROMOTE MENTAL HEALTH IN CONSTRUCTION PROCLAMATION

WHEREAS, the Associated General Contractors (AGC) of Kansas, the ***"Chamber of Commerce for the Kansas Construction Industry"***, the Construction Companies of the Manhattan area, Pawnee Mental Health and Katie's Way, representing Kansas commercial, industrial, residential and utility construction contractors and their employees;

WHEREAS, AGC of Kansas and its partners have created the ***"Kansas Construction Safety Network"*** that has engaged the following public/private partners:

- **Kansas Occupational Safety & Health Administration (OSHA)**
- **Kansas Mental Health Association**
- **Pawnee Mental Health**
- **Katie's Way**

WHEREAS, the Kansas Construction Safety Network has created a website, www.ksconstructionsafetynetwork.com, that provides resources associated with drug abuse and mental health and is accessible by the general public and the business community;

WHEREAS, the Kansas construction industry is proud to work in partnership with the above public agencies in bringing attention to the critical challenges associated with mental health in the community;

THEREFORE, in the County of Riley, Kansas, we invite all residents of Riley County and the surrounding area to join the construction industry as we bring recognition to Mental Health in the Construction Industry and proclaim Wednesday, October 18, 2023 Mental Health in Construction Day.

IN WITNESS WHEREOF, we have hereunto set our hands and caused the seal of the County of Riley, to be affixed this 2nd day of October, 2023.

BOARD OF COUNTY COMMISSIONERS
OF RILEY COUNTY KANSAS

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Chairman

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Member

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Member

ATTEST:

____
Rich Vargo, Riley County Clerk

OUTSIDE AGENCY
Proclamation

Outside Agency
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

COMMISSION AGENDA REPORT

FROM: **Cindy Kabriel, Senior Administrative Assistant**

MEETING: **October 2, 2023**

SUBJECT: **Domestic Violence Awareness Month Proclamation**

PRESENTER: **Crisis Center**

Move to sign the Domestic Violence Awareness Month Proclamation for October 2023.

Enclosures:
- Domestic Violence Awareness Month Proclamation 2023 (DOCX)

Domestic Violence Awareness Month
PROCLAMATION
Riley County, Kansas

PROCLAMATION

WHEREAS, domestic violence is a widespread public health problem impacting all demographics and communities of Riley County, Kansas; and

WHEREAS, perpetrators of domestic violence use illegal and legal behaviors and tactics that undermine the victim's sense of self, free will, and safety; and

WHEREAS, domestic violence can have profound, lifelong impacts on victims' health, opportunity, and well-being; and

WHEREAS, 1 in 4 women and 1 in 10 men in the United States have experienced sexual violence, physical violence, or stalking by an intimate partner; and the Kansas Bureau of Investigation reports one domestic violence murder occurs every 11 days, 9 hours, and 45 minutes in Kansas; and

WHEREAS, across the United States, many leaders and organizations have displayed their commitment to ending domestic violence, and we must devote ourselves to protect vulnerable and at-risk members of our community; and

WHEREAS, we remind victims of domestic violence that they are not alone, and that free and confidential services are available by calling The Crisis Center, Inc. 24/7 hotline at 1-800-727-2785 or the Kansas Crisis Hotline at 1-888-363-2287.

NOW, THEREFORE, We, the Board of County Commissioners of Riley County, Kansas, do hereby proclaim October 2023 as

Domestic Violence Awareness Month

in Riley County, Kansas, and urge all citizens to become more aware of domestic violence and the services available for victims.

IN WITNESS WHEROF, we have hereunto set our hands and caused the seal of the Riley County, Kansas, to be affixed this 2nd day of October, 2023.

BOARD OF COUNTY COMMISSIONERS
OF RILEY COUNTY KANSAS

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Chairman

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Member

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Member

ATTEST:

____
Rich Vargo, Riley County Clerk

OUTSIDE AGENCY
Proclamation

Outside Agency
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

COMMISSION AGENDA REPORT

FROM: **Cindy Kabriel, Senior Administrative Assistant**

MEETING: **October 2, 2023**

SUBJECT: **National Co-Responder and Crisis Responder Week Proclamation**

PRESENTER: **Pawnee Mental Health Services**

POSSIBLE MOTION(S)

Move to sign the National Co-Responder and Crisis Responder Week Proclamation.

Enclosures:

- Co National CoResponder and Crisis Responder Week 2023 proclamation RILEY (DOCX)

NATIONAL CO-RESPONDER AND CRISIS RESPONDER WEEK PROCLAMATION

WHEREAS, Riley County, Kansas has continued to address the rising demand for mental health and substance use services; and

WHEREAS, mental health and substance use challenges can lead to homelessness, incarceration, and emergency room visits, which are more intrusive and costly for communities than earlier interventions and connections to behavioral health services; and

WHEREAS, Riley County, Kansas has recognized the need for additional resources for individuals experiencing mental health crises and identified co-responders and mobile crisis teams as an emerging, effective practice; and

WHEREAS, Riley County's Co-Responder Program was established in 2017 to embed mental health clinicians with law enforcement agencies to respond collaboratively to individuals in crisis, provide the right intervention at the right time to avoid arrests, emergency room visits, and repeat 911 calls by connecting to appropriate resources; and

WHEREAS, Riley County Mobile Crisis Response Team includes mental health clinicians and crisis case managers that provide screenings, assessments, and connections to resources like counseling, medication, housing, and other basic necessities, further reducing the need for unnecessary first responder interactions and hospitalizations; and

THEREFORE, in recognition of their service to our community, the Riley County Board of County Commissioners do hereby proclaim the week of September 18th as "National Co-Responder and Crisis Responder Week" in Riley County, Kansas.

______________________________ ______________________________

Commissioner *Commissioner*

____

Commissioner

COUNTY CLERK & ELECTIONS
Personnel

Rich Vargo
County Clerk
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

COMMISSION AGENDA REPORT

FROM: **Elizabeth Ward, Human Resources Director**

MEETING: **October 2, 2023**

SUBJECT: **Sign Riley County Employee Action Form(s)**

PRESENTER: **Elizabeth Ward, Human Resources Director**

Enclosures:

- 2023-09 EMS-Ambulance WVoth EAF (DOCX)

RILEY COUNTY EMPLOYEE ACTION FORM

Company Code: 166733

Full Legal Name: Wyatt Voth

Status Change Date: 09/15/2023

Status Change: Separation

Date of Hire: 04/25/2023

Seniority: 0 Year(s), 5 Month(s)

Position: Paramedic

Position Type: EMS/Ambulance PRN

Pay Range: Paramedic

Pay Type: Hourly

Base Rate: $20.98

Annualized Pay: $43,638.40

Funds Codes: County General [1], EMS/Ambulance [20]

Supervisor: Joshua Gering

Department Head: David Adams

BoCC Chair _______________________________________ Date: ______________________

BoCC Member _______________________________________ Date: ______________________

BoCC Member _______________________________________ Date: ______________________

115 North 4th Street
Manhattan, KS 66502
www.rileycountyks.gov

Cindy Kabriel
785-565-6200

Board of Riley County Commissioners
Regular Meeting
TENTATIVE Agenda
October 05, 2023

Commission Chambers **9:30 AM**

District 2 – Greg McKinley, Member | District 3 – Kathryn Focke, Chair | District 1 – John Ford, Vice Chair

9:30 AM **Call to Order**

Pledge of Allegiance

Public Comment

Commission Comments

Business Meeting

1. Approve payroll/accounts payables (when completed)

Review Minutes

Review Tentative Agenda

Press Conference Topics

10:00 AM **Michael Boller, Noxious Weed Director**

2. Staff update

10:15 AM **Shelley Woodard, Deputy County Counselor**

3. Administrative Work Session

10:35 AM **Scott Carmichael, Riley County Conservation District Director**

4. Riley County Conservation District update

Adjournment

Announcements

County Office will be closed Monday, October 9th due to Employee Training Day.

The Board of County Commissioners will not be in session on Monday, October 9th.

A commissioner will be on In Focus live at 9:05 a.m. Tuesday, October

10, 2023 (GM).

In order to comply with provisions of the Americans with Disabilities Act (ADA), Riley County will make reasonable efforts to accommodate the needs of persons with disabilities. Please contact the Division of Human Resources at (785) 537-6303 (voice and TTY) for assistance.

115 North 4th Street
Manhattan, KS 66502
www.rileycountyks.gov

Cindy Kabriel
785-565-6200

Board of Riley County Commissioners
Regular Meeting
TENTATIVE Agenda
October 12, 2023

Commission Chambers **8:30 AM**

District 2 – Greg McKinley, Member | District 3 – Kathryn Focke, Chair | District 1 – John Ford, Vice Chair

8:30 AM **Call to Order**

Pledge of Allegiance

Public Comment

Commission Comments

Business Meeting

1. Discuss Joint City/County/County Meeting
2. Discuss Intergovernmental Luncheon

Review Minutes

Review Tentative Agenda

Press Conference Topics

9:00 AM **Russel Stukey, Emergency Management Director/Fire Chief**

3. Bid opening for Ashland Fire Station

9:10 AM **Evan McMillan, Assistant County Engineer**

4. Bid opening for Fancy Creek Road bridge replacement

9:30 AM **Shilo Heger, Treasurer**

5. Monthly Revenue Reports

9:45 AM **Jason Smith, Manhattan Area Chamber of Commerce**

6. Economic development update

10:00 AM **Julie Gibbs, Health Department Director**

7. Staff update

10:30 AM **Budget and Planning Committee - Brittany Phillips, Budget and Finance Officer**

8. Monthly Cash Flow Reports

10:50 AM **Clancy Holeman, Counselor/Director of Administrative Services**

9. Administrative Work Session

Adjournment

In order to comply with provisions of the Americans with Disabilities Act (ADA), Riley County will make reasonable efforts to accommodate the needs of persons with disabilities. Please contact the Division of Human Resources at (785) 537-6303 (voice and TTY) for assistance.

RILEY COUNTY

COUNTY CLERK & ELECTIONS
Staff Update

Rich Vargo
County Clerk
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

STAFF REPORT

FROM: **Vivienne Leyva, Public Information Officer**

MEETING: **October 2, 2023**

SUBJECT: **September 2023 Communications Update**

PRESENTER: **Vivienne Leyva, Public Information Officer**

Comprehensive Plan Survey
343 completed surveys as of Monday September 25, 2023
The deadline for participation was moved from September 15 to November 15 with the goal of 1,000 completed surveys. Planning and Development Director Amanda Webb is enlisting the steering committee members as ambassadors, and has asked them to share links and messages with their friends and contacts.

Planning and Development staff will also mail 250 additional postcards to a random sample of Riley County residents.

Feedback in the open comments sections have been positive overall:

-Feeling of a small town with the convenience of a larger community
-Riley County is a thriving community with amenities and development that keep our area desirable and relevant. It is safe, friendly, and has a lot of opportunities.
-Community, have built our lives here. Raised family, we love it here!
-Love the natural beauty of the place and the atmosphere of Manhattan.
-Good employment opportunities after graduating from K-State. Good schools.

Midpoint Data Summary - sample of responses as of September 25

-69% of respondents live in Manhattan
-Housing: the types of housing considered most needed in the next 10 years are Affordable (65%) and Single Family (52%)
-Locally owned shops and businesses were ranked the most important business type, and industrial/manufacturing businesses were ranked least important.

-People liked their community/neighbors best, and county/government/services least. 75% of respondents own property in Riley County, and 25% rent space here.
-Most respondents have lived here long term: 67% have been in Riley County 11 years or more.

Media Relations Event Thursday, September 28
The Riley County Police Department invited all local emergency response agencies to join their annual media relations event again this year. The purpose of this meeting is to bring together local media and public safety agencies to improve the flow of information released to the public, share feedback, and discuss practices and policies.

The turnout for the event was impressive. Representatives from Manhattan Broadcasting, WIBW, KSNT, The Mercury, The Collegian, Eagle Communications (Little Apple Post), and K-State Channel 8 joined staff from the Riley County Police Department, City of Manhattan, Manhattan Fire Department, Riley County Emergency Management, Riley County Emergency Medical Service, and Riley County Fire District #1.

KAPIO Conference in Kansas City September 22-23
This annual conference is always a valuable source of information because it is focused entirely on communication efforts from public organizations in Kansas. Some of the sessions I found most interesting were Creating Visibility: Building Online Exposure and How to Track if Effectively, the News Media Panel, and AI for Communicators 101.

Enclosures:
- September 2023 Commission presentation (PDF)

COMMUNICATIONS UPDATE

September 2023

Vivienne Leyva, Public Information Officer

Comprehensive Plan Survey

Some of the positive comments received as of 9/25/2023

- Feeling of a small town with the convenience of a larger community
- Riley County is a thriving community with amenities and development that keep our area desirable and relevant. It is safe, friendly, and has a lot of opportunities.
- Community, have built our lives here. Raised family, we love it here!
- Love the natural beauty of the place and the atmosphere of Manhattan.
- Good employment opportunities after graduating from K-State. Good schools.

RILEY COUNTY

Riley County Social Media

X Followers	RCEMS: 46 (+2)
	RCEM: 1,097 (-4)
	RC: 440 (+5)
	RCHD: 1,235 (-3)
	RCFD#1: 650 (-1)
Facebook Followers	RCEMS: 3,777 (+42)
	RCEM: 3,945 (+141)
	RC: 3m028 (+19)
	RCHD: 12,659 (+24)
	RCFD#1: 3,472 (+23)

August 2023 Website Information

- 24,000 users
- Popular Pages
  1. Drivers Licenses
  2. Alerts
  3. District Court
  4. Treasurer – Motor Vehicle
  5. Motor Vehicle

In an average week, YouTube reaches more 18 – 49 y.o. users than all cable TV networks combined.

Website Advice

A SOLID WEBSITE IS AN ORGANIZATION'S MOST IMPORTANT DIGITAL COMMUNICATION TOOL

REFRESH CONTENT AT LEAST ONCE A YEAR, MORE OFTEN FOR THE MOST POPULAR PAGES

NEW GOOGLE AI TOOL WILL CHANGE THE WAY PEOPLE FIND INFORMATION IN 2024

Did you mean: how to renew ***driver's*** license in riley county kansas

Turn on

Please **bring your current driver's license and a proof of address to the Treasurer's Office for renewal**. Acceptable forms of proof of address: These documents establish your Kansas residency and residential address. You must present a document that shows your current name and Kansas residential ad- dress.

Riley County, KS (.gov)
https://www.rileycountyks.gov › Faq

Driver's License - Riley County

About featured snippets • Feedback

People also ask

- What documents do I need to renew my driver's license in Kansas?
- Do I need an appointment to renew my driver's license in Kansas?
- Can I renew my Kansas driver's license online?
- How long after drivers license expires Can I renew Kansas?

Did you mean: how to renew ***driver's*** license in riley county kansas

Generative AI is experimental. Info quality may vary.

To renew a driver's license in Kansas, you can:

- Visit any driver's license station in the state.
- Bring your current driver's license and proof of address to the Treasurer's Office.
- Present documents including proof of identity, Social Security number, and proof of Kansas residency.
- Pay the applicable fees.
- Pass a vision and written exam.
- Bring two documents proving Kansas residency, such as a W-2/1099 form, a lease, or a utility bill.

You can also renew your driver's license using iKan, the official online and mobile application for driver's license renewals. Kansas drivers 21-64 years of age may renew their credential by visiting iKan.ks.gov.

You can walk in to a DMV office for the renewal process, but they give preference to customers with prior appointments.

Ask a follow up | How long after my drivers license expires can I renew in Kansas? | H

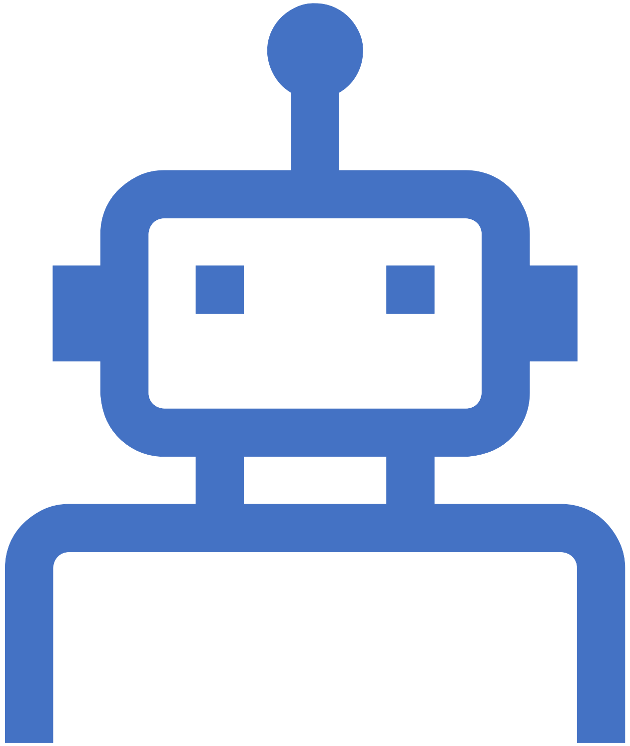
Please **bring your current driver's license and a proof of address to the Treasurer's Office for renewal**. Acceptable forms of proof of address: These documents establish your Kansas residency and residential address. You must present a document that shows your current name and Kansas residential ad- dress.

Riley County, KS (.gov)
https://www.rileycountyks.gov › Faq

What questions do people living in Riley County, KS have about local government?

The questions that people living in Riley County, Kansas, have about local government can vary widely depending on their interests and concerns. However, here are some common questions that residents in many communities might have about their local government:

1. **How is my tax money being used by the local government?**
   - Residents often want to know how their tax dollars are allocated and whether they are being used efficiently and effectively.
2. **What is the local government doing to address infrastructure and transportation issues?**
   - Questions about road maintenance, public transportation, and infrastructure development are common, especially in growing communities.
3. **What measures is the local government taking to ensure public safety?**
   - Residents may inquire about crime rates, police services, and emergency response efforts.
4. **How can I get involved in local government or community decision-making?**
   - Many people want to know how they can participate in local governance, attend meetings, and voice their concerns.
5. **What initiatives are in place to support economic development and job creation in the area?**
   - Questions related to job opportunities, business incentives, and economic growth are often of interest.



"I've stopped trying to predict the future. All I know is, it's going to get weird."

To explore

- Printed newsletters, mailed to residents
- Tools for video creation, such as Vimeo
- Using AI to optimize content, learn what matters most to people in Riley County


Emergency Management Director and Riley County Fire Chief joins 27 News morning crew
3 minutes left
EMERGENCY MANAGEMENT
RILEY COUNTY
FIRE DIST. 1
COUNTY
YOU
27 NEWS

EMERGENCY
MANAGEMENT/FIRE
Personnel

Russel Stukey
Emergency Management
Director
115 North 4th Street
Manhattan, KS 66502
Phone: 785-537-6333

COMMISSION AGENDA REPORT

FROM: **Russel Stukey EM/FIRE**

MEETING: **October 2, 2023**

SUBJECT: **Position Classification Change**

PRESENTER: **[Russel Stukey Director of EM/FIRE Chief**

BACKGROUND

As the commission is aware we reclassified the Fire Administrative Assistant position a year ago when it became vacant to a lower level Administrative Assistant 1 from what it was previously classified. As I have reflected on that decision over the past year I believe I misjudged what my department needs that position to accomplish. I have had extensive discussions with our HR Director Ward about this position and the additional tasks/responsibilities I need this position to handle so that other administration staff can focus on their primary duties and not the extra tasks that have been placed on them due to previous circumstances in our office.

DISCUSSION

After discussing with HR I believe this position needs to be reclassified to an Administrative Assistant 2 level.

Some of the additional responsibilities that my department needs this position to take on are:
1. Grant writing- I think there are grants available that could assist both Fire & EM. If we had a staff member that was able to give more focus to that task I believe we could increase our success rate and volume regarding grant opportunities.
2. Hiring manager- Although we have a good HR department, when it comes to "hiring" volunteers having a staff member focused on that process will improve the hiring experience for volunteers and I believe increase the quantity and quality of candidates. The position would be directed to work closely with HR staff to ensure compliance with county HR policies and procedures.

These are two of the big ticket items that I believe justifies re-classification of the position. As you read the updated position description you can see the full list of duties/responsibilities that this position will be tasked with.

Fortunately the individual that we hired for the admin position last year is more than qualified for the reclassified Admin Asst. 2 position. On several occasions county staff from HR/Clerks office has told me how professional our current Admin. Asst. is to work with. So there would just be a promotion no new personnel would be hired.

FISCAL IMPACT

Our Budget & Finance Officer has calculated the fiscal impact to be approximately $1,608.08 for the remainder of 2023 and $5,564.39 for 2024. We will be able to absorb that into our budget. There will be no additional funding requested to accomplish this reclassification.

RECOMMENDATION(S)

Staff recommends reclassifying the current Administrative Assistant 1 position to a Administrative Assistant 2 position. Ultimately I believe it will result in a revenue neutral and potentially a revenue positive change, due to additional grant funds that should be awarded for years to come.

POSSIBLE MOTION(S)

Move to approve the Position description for RCFD#1 Administrative Assistant 2 and reclassifying the current RCFD #1 Administrative Assistant 1 Position to an Administrative Assistant 2 and promote Michelle Horstmeier the current Admin. Asst. 1 to the Admin. Asst. 2 position.

Move to deny

Move to modify

Move to table

No action required.

The Board agreed by consensus to

Enclosures:

- Fire Administrative Assistant II position description (DOC)
- 2023-10 MHorstmeier EAF (DOCX)

RILEY COUNTY, KANSAS POSITION DESCRIPTION

Job Title:	**ADMINISTRATIVE ASSISTANT II**		
Department:	Emergency Management/RCFD#1	**Division:**	Fire
Reports to:	Emergency Management Assistant Director		
Pay Grade:	**7**	**Status:**	Full Time
FLSA Status:	Non-Exempt		

Position Summary: The Administrative Assistant II provides clerical, secretarial and administrative duties to the Riley County Fire District #1 and assists the Fire Chief in the administration of the department policies. This is a complex and responsible position that requires confidentiality and responsiveness working closely with the Department Director. Work requires good judgment, multi-tasking, and professionalism.

ESSENTIAL FUNCTIONS:
- Provides clerical and administrative assistance to the Director, and aids in managing schedules.
- Assists in coordinating various activities within the Department.
- Assists clients, both internal and external, and directs inquiries to appropriate individuals.
- Processes and tracks annual budget including accounts payable, accounts receivable, payroll, benefits, inventory, supplies, etc.
- Maintains Riley County burn permit system.
- Prepares financial statements, records of expenditure and debt, and budget summaries.
- Maintains records of RCFD personnel regarding training, communication, and equipment
- Assists with invoices, organization, and filing of fiscal reports, and gathering data to assist in developing budgets and reporting.
- Coordinates and schedules travel, meetings, interviews, training, and other appointments.
- Maintain fire personnel gear and equipment to include ordering, fitting, and issuing such.
- Review and submit payroll information and coordinate new hire process for RCFD#1 Volunteers
- Assists with volunteer personnel management including attendance.
- Prepares documents for grants, contracts, policy and procedures, manuals, various initiatives/issues and meetings. monitors the progress of each document and/or issue.
- Manages files and databases; maintains office supply inventory and capital asset inventory.
- Research through traditional and non-traditional methods.
- Work on special nonrecurring and ongoing projects, which may include planning and coordinating multiple projects, researching, and disseminating information, and preparing mailings.
- Act as a liaison with outside agencies, and other departments, handle confidential and non-routine information, and explain policies to volunteer staff, when necessary.
- Review fire call reports for accuracy and completeness.
- Other duties as assigned.

POSITION REQUIREMENTS:
Education: High school diploma or equivalent required with two years post-high school training in office management, clerical, business/accounting, and computer-related activities preferred.

License(s)/Certification(s): Valid driver's license required.

Experience: 4 years in an administrative position. Knowledge of standardized rules, procedures or operations requiring considerable training and experience to perform a wide range of secretarial and administrative assignments. Requires ability to maintain confidentiality and ability to work independently. 2 years of public safety related experience in the emergency related fields preferred.

An appropriate combination of experience and education will be considered in lieu of the requirements.

Skills: Knowledge of basic principles, concepts and methodology of a professional field.,. Excellent verbal, typing, and grammatical skills; ability to compose quality correspondence as well as ability to communicate clearly both orally and in writing. Knowledge of general accounting methods, business management principles, database management and personnel management required. Ability to defuse high pressure, conflicting situations and maintain order required. Ability to work well under pressure, to multi-task, and to accept responsibility for independent decisions and actions taken. Ability to plan, prioritize, organize and accomplish work assignments. Ability to integrate and apply computer software for database, spreadsheet, word processing, and graphics applications to complex records. Ability to work independently with little supervision.

SUPERVISORY RESPONSIBILITIES: None

Supervisory Control: Duties are performed regularly exercising discretion and independent judgement. Director provides administrative direction. Priorities and deadlines are determined by policies, statutes or in consultation with the Director and Asst. Director. Completed work is reviewed in terms of compatibility with other work, or effectiveness in meeting requirements or expected results.

Guidelines: Guidelines consist of general regulations/practices of state statutes and guidelines, and departmental and Riley County policies. Rules, guides and practices are interpreted and applied by the employee. In some instances, guidelines require interpretation to determine intent. The employee analyzes results and recommends changes.

Complexity: The variety of tasks and duties performed involve many different and unrelated processes and methods relative to the performance of administrative and professional tasks. Multiple tasks are pursued simultaneously, and decisions must be made based on the assessment of unusual circumstances, variations in approach or conflicting data.

Scope & Effect of Work: The work involves analyzing a variety of unusual conditions, problems or questions. The work product affects the objectives of the Department and other departments/entities. The work affects the accuracy, reliability, or acceptability of further processes or services. Consults with supervisor to, determine available resource limits, set schedules and deadlines for projects, and define the scope of projects

Personal Contacts: The personal contacts include department heads, county commissioners, agency representatives, elected and appointed officials, attorneys, state officials, professional peers, accountants, employees, vendors, and taxpayers.

Purpose of Contacts: Obtaining, clarifying, or providing facts or information. Gaining compliance with established policies or regulations through persuasion or negotiation to influence or motivate individuals. Resolves problems, receives, and relays messages which are often detailed, complex, and sometimes of an emergency nature. Obtains, clarifies, or gives facts.

Physical Demands: The physical demands described represent those required to successfully perform the essential functions of this job. Reasonable accommodation may be made to perform the essential functions.

While performing the duties of this job, the employee is required to stand, walk; sit; use hands to finger, handle, or feel; reach with hands and arms; talk or hear. The employee must occasional lift/move 20-50lbs, frequently lift/move 10-25lbs and constantly lift/move up to 10lbs. Specific vision abilities required by this job include close vision and color vision. The position has a dimension which may lead to mental and physical fatigue.

Work Environment/Conditions: The work environment described represents those encountered while performing the essential functions of this job. Reasonable accommodation may be made to perform the essential functions.

The work environment involves everyday risks or discomforts that require normal safety precautions typical of an office setting. Work is generally in an office setting with visual attention and dexterity in computer operation. There is an occasional risk the employee is potentially subject to verbal or physical abuse. Occasionally the employee will be tasked with delivering food and supplies to emergency scenes which could result in exposure to adverse weather conditions. The noise level in the work environment is usually moderate.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if work is similar, related or a logical assignment of the position.

The job description does not constitute an employment agreement between the employer and the employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

RILEY COUNTY EMPLOYEE ACTION FORM

Company Code: 166733

Full Legal Name: Michelle Horstmeier

Status Change Date: 10/02/2023

Status Change: Job Change

Date of Hire: 10/24/2022

Seniority: 0 Year(s), 11 Month(s)

Position: Fire Administrative Assistant II

Position Type: Full-Time

Pay Range: 7

Pay Type: Hourly

Base Rate: $22.28

Annualized Pay: $46,342.40

Funds Codes: Riley Co Fire Dist #1[183], 183 – Fire District #1

Supervisor: Laurie Harrison

Department Head: Russel Stukey

BoCC Chair ______________________________________ Date: ______________________

BoCC Member ______________________________________ Date: ______________________

BoCC Member ______________________________________ Date: ______________________

EMERGENCY MANAGEMENT/FIRE
Staff Update

Russel Stukey
Emergency Management Director
115 North 4th Street
Manhattan, KS 66502
Phone: 785-537-6333

STAFF REPORT

FROM: **Russel Stukey EM/Fire**

MEETING: **October 2, 2023**

SUBJECT: **Staff Update for month of August 2023**

PRESENTER: **Russel Stukey**

Present activity for Emergency Management and Fire District #1 during the month of September 2023

Enclosures:

- 9, 2023 September staff time (DOCX)

Riley County Emergency Management
Riley County Fire District #1
115 N. 4th Street
Manhattan, Kansas 66502
Phone: 785-537-6333
Fax: 785-537-6338
www.rileycountyks.gov

Monthly staff time report to BOCC, for the month of September 2023

911

- Constantly working on radio system management, analyzing opportunities to lower the annual operating costs of the 911 system
- Working with Ka-Com and the counselors office to negotiate an agreement with a potential tower space tenant
- Costly generator repair at radio tower site
-

Emergency Management

- Attended department head meetings
- Attended several commission meetings
- Employee training committee meetings
- Monitored severe weather events
- Chaired North East KS Homeland Sec. Council meeting in Topeka
- Attended annual KEMA conference
- KSU football parking meetings
- Airport exercise planning meeting and exercise
- Radio system maintenance
- Worked KSU home football games
- Attend KS Emergency Management Assoc. (KEMA) conference
- KSNT interview in Topeka
- Completed Paylocity training modules
- Attempted to start performance evaluations on Paylocity
- Provided light towers for KSU night football game
-

Items awaiting legal review:
Mobile Command Post upgrade RFP documents
Drake tower lease addendum

Assistant Director Laurie Harrison activity EM/911

Kansas Emergency Management Association (KEMA):
Serve as Treasurer
Attend conference planning meeting
Attend KEMA annual conference
Public Notification, Everbridge, Integrated Public Alert and Warning System (IPAWS):
Conduct monthly siren test, Everbridge test, IPAWS test
Facilitate Everbridge NE regional working group meeting
Update contacts
Serve as NE regional account administrator
Comprehensive Resource Management and Credentialing System (CRMCS):

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Update resource list
Serve as account administrator
Northeast Regional Homeland Security Council:
Serve as a project manager for Everbridge and CRMCS
Serve as KEMA representative
Attend meeting
Emergency Management fund:
Oversee invoice payment process
911 fund:
Pay invoices
Track expenses and income
Plans:
Exercises:
Participate in Airport full scale exercise
Volunteer Management:
Community Outreach:
Training:
Provide Everbridge training to RCPD Dispatch personnel
Attend Domestic Biological incidents training
Attend Kansas Leadership webinar
Misc:
Attend 911 working group
Work with IT on internal alerting system
Deploy equipment for Airport exercise
Observe various drills at USD 383

EM Planner Baldwin Fisher
Kansas Emergency Management Association (KEMA):
Attend KEMA annual conference

Exercises:
Preparing for MHK Airport Exercise (EOC Specific Functions)
Participate in Airport full scale exercise

Misc:
Develop Riley County Disaster Recovery Plan
Visit USD 383 schools for various drills for Preparedness Month

EM Intern Kyle Lewis activity September 2023:
Riley County Emergency Shelters:
Review and update forms used during sheltering process.
Develop a facility use agreement to establish shelters in the local community.

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Develop instructional documents to train volunteers on the safe operation of shelters.

Hazard Mitigation Region I Hazardous Material Commodity Flow Study:
Review previous commodity flow study from 2012.
Identify shortcomings in the old study and changes in the County since the last study.
Establish new objectives for the 2023 study.
Develop a request for proposal to be submitted to companies for bids.

Kansas Emergency Management Association:
Attend KEMA Annual conference

Misc:
Update contacts in emergency phonebook

Fire

- Attended county fire trainings
- Attended department head meetings
- Continue to accept and process applications for volunteer firefighters
- Covered emergency calls
- Working with Planning and Zoning staff on several different projects
- Advertised for bids for the new fire station 102 in Ashland and pre-bid conference
- Assisted with vehicle maintenance
- Led RCFD #1 training committee meetings
- Filled in on several meetings for DC Martens who was off with his family for a couple of weeks for their new baby
- Attend 9/11 memorial at city park
- Met with BOCC to discuss a mural to be painted on Zeandale station 101
- Participated in state wide fire working group meeting
- Responded to a medical call in the clerks office
- Assisted with pump testing
- Had a backing accident where a truck backed into a personal vehicle, no damage to fire truck, approximately $5,000 damage to personal vehicle
-

Items awaiting legal review:

a. University Park proposed fire station property legal description and agreement with UP board to swap property when new fire station is completed
b. First responder agreement with the City of Randolph, Mercy Hospital Ambulance service (now Riley County EMS) and RCFD #1
c. RCFD#1 policy/SOG review
d. Interlocal agreement update between RCFD#1 and City of Ogden

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Admin. Asst. M. Horstmeier
Continued to maintain the Volunteer Firefighter hiring process by pre-screening candidates, contacting them, and setting up interviews, maintaining all candidates through the process, and assisting newly hired volunteers with the onboarding process and acquiring gear.
Four Volunteer Firefighters graduated from our probationary period to full status, and I assisted in updating their information in our records and retrieve their red books.
Generated Issue #5 of the Extinguisher newsletter for our Volunteers and will have it ready for distribution no later than October 5th.
Continued to process burn permit requests and maintain the Controlled Burn database and map.
Generated the Prescribed Burn Report and sent it to the Kansas Forest Service.
Provided RC Dispatch with the most up-to-date burn permit document for their records.
Continued to process and complete the Payroll Stipends for our Volunteer Firefighters.
Sent out report reminders as needed for Firefighters to complete any incident reports before the payroll was due. Assisted with completion of some reports as needed.
Continued to process, record, and complete AP and Purchase card invoices and paperwork.
Accompanied PIO Leyva to the KU Grain Engulfment training in Leonardville for a photo learning session. Also assisted with a scenario during the training.
Created a “October Fire Prevention Week” document for the REACH newsletter for Fire Prevention Week which is October 8th -14th. This was compiled using a NFPA template and information from their website, which is created for outside agencies to use.
Assisted in creating a “letter to the editor” for the Riley Countians Halloween publication about Fire Prevention. October is Fire Prevention month, and we put together some tips for fire safety for the readers of the Riley Countian.
Attended Lexipol webinars including “Inside the mind of a Grant Reviewer”, “Fire Service Culture: Are We Cutting off Our Nose to Spite Our Face?”, “Learning from the Masters: Leadership for Fire/EMS”, and “Pushed Too Far? A Wake-Up Call for Every Public Safety Professional”.
Read “When Everyone Leads” for the keynote presentation during Employee Day.
In the process of completing the online module for the “Sound Off” program, which can be used to help create education for students regarding fire safety and prevention for our county schools.

Deputy Chief Doug Russell
· Responding to multiple incidents
· Dealing with personnel issues.
· Working on and prioritizing truck repairs

Riley County Emergency Management
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· Working on the remaining Monthly Truck and Equipment checks
· Station 102 building out for bid
· Finished wildland Red Card classes waiting for field test day
· Working with county shops on multiple truck repairs.
· Assisted with a few PR events
· Hosted Grain Engulfment Training put on by KU Fire
· Shuttling equipment for hose testing
· Attended Drone training at Crisis City in Salina
· Getting asked by University Park residents and Station members if they will ever get a new Fire Station.
· Planning some fall/future training.
· Started pump testing trucks.

Deputy Chief John Martens

- Processing new firefighter applications & onboarding staff
- Handling personnel issues
- Performing annual fire safety inspections at businesses and follow-ups where necessary
- Reviewing code footprints with Planning & Development
- In progress- Working with Recruitment & Retention Committee and processing feedback from department-wide membership survey to address in the future. Working on R&R Plan to present at next Advisory Board Meeting
- In progress- Small Unmanned Aircraft Systems- Part 107 Operators license and program planning
- Worked with Ogden Elementary School on Fire Drill in coordination with USD 383
- Coordinated RCEMS Credentialing Refresher courses for RCFD#1 EMS Personnel
- Supporting ongoing Firefighter 1 Course and Wildland Red Card Training Programs underway
- Worked with DC Russell to build QR Codes to distribute on all apparatus for simplified reporting of issues and truck checks
- Coordinating logistics on replacing structural firefighting turnout gear and using local contracted price

Riley County Emergency Management
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- Working on Community Wildfire Protection Plan grant
- Participated in drone training and RCFD drone program development at Crisis City in coordination with RCPD
- Assisting with the REACH Committee and employee recognition and door prizes for upcoming employee day
- Participated in 911 working group discussions
- Awaiting legal to draft land agreement with University Park for new University Park Fire Station. I continue to get questions from University Park residents on this topic.
- Awaiting legal for draft of updated City of Ogden/RCFD#1 interlocal agreement

Month End	September
New Applications	8
Rejected / Withdrawn Candidates	1
Interviews Conducted	3
Hired Candidates	3
Probationary Firefighters	8
Trained Firefighters	107
Total Active Members	120
Terminations	0
Resignations	0
Retirements	0

Submitted by:
Russel Stukey, EM

Rich Vargo
County Clerk
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

COUNTY CLERK & ELECTIONS
Audit

MEMORANDUM

FROM: **Brittany Phillips, Budget & Finance Officer**

MEETING: **October 2, 2023**

SUBJECT: **2022 Riley County Financial Statement Audit**

PRESENTER: **Jacob Kujath, CPA, James Gordon & Associates, CPA, PA**

Jacob Kujath, CPA of James Gordon and Associates, CPA, PA, will present a brief overview of the 2022 Audit.

Enclosures:

- Final 2022 Riley County Report (PDF)
- Completed Audit Riley County letter (PDF)

Riley County, Kansas

Regulatory Basis
Financial Statement
December 31, 2022

Riley County, Kansas

Financial Statement
For the Year Ended December 31, 2022

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Riley County, Kansas

Financial Statement
For the Year Ended December 31, 2022

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JAMES GORDON & ASSOCIATES CPA, P.A.

727 POYNTZ AVE. STE 601 • MANHATTAN, KS 66502-0124 • 785.537.0190 • FAX 785.537.0158

INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Riley County, Kansas

Adverse and Unmodified Opinions

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, 2022, and the related notes to the financial statement.

Adverse Opinion on US Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying 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, 2022, 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 accompanying 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, 2022, 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.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on US Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the "Municipality" 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 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management 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; 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Governmental Auditing Standards*, we:

• exercise professional judgment and maintain professional skepticism throughout the audit.

• identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.

• obtain an understanding of internal control relevant to the audit 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 internal control. Accordingly, no such opinion is expressed.

• evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

• conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional 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 accompanying supplementary 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.

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 September 21, 2023, 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, PA

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
September 21, 2023

Riley County, Kansas

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	$ 15,504,083		$ 34,584,323	$ 30,735,270	$ 19,353,136	$ 423,628	$ 19,776,764
Special Purpose Funds							
Disaster	7,112,737	-	7,425,620	652,238	13,886,119	268,216	14,154,335
Health Department	1,121,167	-	4,896,421	5,048,681	968,907	4,286	973,193
Register of Deeds Technology	200,860	-	68,804	111,794	157,870	-	157,870
County Clerk Technology	128,513	-	18,158	-	146,671	-	146,671
County Treasurer Technology	76,335	-	17,623	-	93,958	-	93,958
War Memorial	10,370	-	1,200	900	10,670	-	10,670
County Auction	168,219	-	87,826	3,840	252,205	528	252,733
Prosecuting Attorney Training	4,083	-	1,585	1,623	4,045	-	4,045
Motor Vehicle Operations	45,161	-	394,321	433,284	6,198	13,827	20,025
Special Alcohol Programs	4,495	-	12,921	1,833	15,583	-	15,583
Community Corrections	73,588	-	1,011,861	1,007,445	78,004	-	78,004
Capital Improvements	7,501,162	-	2,929,241	2,404,188	8,026,215	1,006,078	9,032,293
Economic Development	109,310	-	185,500	113,170	181,640	-	181,640
County Building	110,269	-	396,376	294,997	211,648	14,448	226,096
Road and Bridge 1/2 Cent Sales Tax	4,204,246	-	2,393,333	96,100	6,501,479	51,806	6,553,285
RCPD	204,574	-	4,933,711	4,906,051	232,234	9,001	241,235
Landfill Closure	38,818	-	30,000	36,520	32,298	1,646	33,944
Fire District	41,732	-	1,218,404	1,207,381	52,755	12,052	64,807
Rural Fire Capital Outlay	448,366	-	87,575	111,006	424,935	-	424,935
Kansas Opioid Settlement	-	-	13,690	-	13,690	-	13,690
Local Assistance and Tribal Consistency	-	-	50,000	-	50,000	-	50,000
EMS Grants	3,924	-	2,000	480	5,444	-	5,444
Miscellaneous Nonbudgeted	177,632	-	3,500	59,796	121,336	2,250	123,586
Bond and Interest Fund							
Bond and Interest	216,341	-	446,356	451,382	211,315	-	211,315

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, 2022

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	$ 14,000	$ -	$ -	$ 150	$ 13,850	$ -	$ 13,850
Keats Sewer Capital Project	416	-	-	-	416	-	416
Expansion of University Park/Lakeside Heights	(240)	-	490	250	-	-	-
University Park Lagoon	-	-	10,000	144,400	(134,400)	136,392	1,992
Business Funds							
Emergency 911	771,048	-	372,606	419,037	724,617	21,155	745,772
Solid Waste Disposal	453,504	-	2,840,413	2,851,459	442,458	207,459	649,917
University Park Water and Sewer District	47,092	-	116,016	101,290	61,818	7,468	69,286
University Park Water and Sewer Reserve	153,858	-	11,042	67,374	97,526	41,327	138,853
Hunter's Island Water District	482	-	37,462	34,308	3,636	2,471	6,107
Hunter's Island Water Reserve	15,753	-	1,080	7,000	9,833	-	9,833
Carson Sewer Benefit District	38,909	-	38,693	17,969	59,633	960	60,593
Carson Sewer Reserve	37,109	-	4,350	-	41,459	-	41,459
Deep Creek Sewer District	10,038	-	6,275	11,239	5,074	750	5,824
Deep Creek Reserve	37,785	-	3,132	11,766	29,151	-	29,152
Moehlman Bottoms Water District	5,684	-	15,145	12,068	8,761	993	9,754
Moehlman Bottoms Reserve	7,257	-	792	-	8,049	-	8,049
Valleywood Operations District	22,928	-	29,931	6,219	46,640	170	46,810
Valleywood Operations Reserve	127,632	-	-	-	127,632	-	127,632
Terra Heights Sewer District	22,988	-	25,122	17,115	30,995	485	31,480
Terra Heights Sewer Sinking	89,082	-	12,600	12,251	89,431	-	89,431

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, 2022

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	$ 20,170	$ -	$ 84,578	$ 81,220	$ 23,528	$ 5,873	$ 29,401
Konza Water Reserve	240,422	-	-	5,627	234,795	-	234,795
Lakeside Heights Sewer District	1,794	-	576	462	1,908	16	1,924
Lakeside Heights Sewer Reserve	8,599	-	720	-	9,319	-	9,319
Mertz/McGehee Drainage District	6,183	-	-	-	6,183	-	6,183
Total Financial Reporting Entity	$ 39,638,478	$ -	$ 64,821,372	$ 51,479,183	$ 52,980,667	$ 2,233,285	$ 55,213,953

Composition of Cash	
Certificates of Deposit	$ 5,351,467
KMIP	1,114,227
Savings Accounts	333,130
Checking Accounts	119,484,207
Petty Cash and Change Funds	8,927
Total Cash	126,291,958
Less: Agency Funds per Schedule 3	(71,078,005)
Total Reporting Entity (Excluding Agency Funds)	$ 55,213,953

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

Riley County, Kansas

Notes to the Financial Statement
December 31, 2022

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
Expansion of University Park/Lakeside Heights

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, 2022

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.

   If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

Riley County, Kansas

Notes to the Financial Statement
December 31, 2022

1. Summary of Significant Accounting Policies, Continued

(d) Budgetary Information, Continued

The following budgets were amended during the current year:

	Original Budgeted Expenditures	Amended Budgeted Expenditures
RCPD	$ 4,907,175	$ 4,935,211
Solid Waste	2,735,000	2,900,519
County Building	393,000	395,894
Bond & Interest	615,303	635,085
Fire District	1,230,506	1,225,506
Rural Fire Capital Outlay	478,366	468,776
Health Department	4,610,403	5,038,551
Hunters Island	37,166	43,038
Disaster	7,209,348	7,384,348

There were three funds that exceeded budget authority in the current year, the Motor Vehicle Operations Fund, the Community Corrections funds, and the Hunter's Island Water Reserve Fund. The three funds are not required by statute to be budgeted.

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

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

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

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

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

Riley County, Kansas

Notes to the Financial Statement
December 31, 2022

1. **Summary of Significant Accounting Policies, Continued**

   (e) **Investment Earnings**

   Cash balances in all funds are considered in determining the amount to be invested. Investment earnings are credited to the Emergency 911, Register of Deeds Technology, County Clerk Technology, County Treasurer 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.

2. **Stewardship, Compliance and Accountability**

Budget Violation

K.S.A. 79-2935 states that expenditures, including encumbrances, in any lawfully budgeted fund shall not exceed the adopted budget of expenditures plus any reimbursements (budget credits) of current year expenditures for such fund that budget year. As of December 31, 2022, the funds that exceeded their budget are as follows:

Fund	Amount exceeded budget
Motor Vehicle Operations	$ 42,605
Community Corrections	56,083
Hunter's Island Water Reserve	242
Deep Creek Sewer District	526

Cash Violation

K.S.A. 10-1113 requires that expenditures be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. At December 31, 2022, the University Park Lagoon Fund had an ending unencumbered cash balance of ($134,400) and Returned Check Fund has an ending unencumbered cash balance of ($63,473).

3. Deposits and Investments

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

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

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

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

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.

At December 31, 2022, the County's carrying amount of deposits was $126,291,958 and the bank balance was $125,969,781. 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.

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

4. Capital Projects

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

Project	Project Authorization	Expended To Date
Sewers	$ 211,603	$ 40,720
Bridges	281,038	221,674
Culverts	146,137	130,882
Facilities	1,068,175	160,840
Miscellaneous	209,349	-

5. Interfund Transfers

Interfund transfers within the County are substantially for the purpose of subsidizing the operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by the Kansas Statutes. The County's interfund transfers and regulatory authority for the year ended December 31, 2022, were as follows:

From	To	Regulatory Authority	Amount
General	Economic Development	K.S.A. 19-4102	$ 185,500
General	Capital Improvement	K.S.A. 19-120	2,369,805
General	Landfill Closure	Court Order	30,000
General	Health Department	K.S.A. 65-204	1,177,537
General	Community Corrections	Home Rule	24,456
General	University Park Lagoon	Home Rule	10,000
Capital Improvement	Bond and Interest	Bond Covenant	190,170
Community Corrections	Court Services	Home Rule	500
Economic Development	Bond and Interest	Bond Covenant	43,925
Fire District	Rural Fire District Capital Outlay	Home Rule	72,500
Hunters Island Water Capital Replacement	Hunters Island Water District	Home Rule	7,000
Motor Vehicle	General	K.S.A. 8-145	45,162
Tax Sale Proceeds	General	Home Rule	5,419

Riley County, Kansas

Notes to the Financial Statement
December 31, 2022

6. Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2022, 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 2021-B	2.00%-3.00%	08/31/2021	$ 2,480,000	09/01/2052	$ 2,480,000	$ -	$ 90,000	2,390,000	$ 59,552
Series 2021-A	1.750%	08/27/2021	306,731	08/27/2061	306,731	-	5,362	301,369	5,368
Series 2020-A-USDA	2.375%	04/01/2020	1,222,000	04/01/2050	1,193,600	-	29,765	1,163,835	27,658
Series 2017-Bond Refunding	2.00%	11/15/2017	1,920,000	09/01/2025	780,000	-	250,000	530,000	15,600
Series 2016-A-USDA	2.75%	08/16/2016	600,000	08/16/2041	511,000	-	19,000	492,000	14,053
Series 2016-B-SCBA	2.375%	11/08/2016	375,000	11/08/2031	264,000	-	24,000	240,000	6,270
Series 2012-A	1.20%-2.00%	08/30/2012	205,000	09/01/2022	25,000	-	25,000	-	500
Subtotal Bonds					5,560,331	-	443,127	5,117,204	129,001
Finance Leases									
Fire Station Radio	1.75%	04/30/2020	285,000	04/30/2025	229,960	-	56,003	173,957	4,024
2018 Radio Infrastructure	2.95%	05/23/2018	5,113,137	05/24/2033	4,261,036	-	301,095	3,959,941	125,701
4 Road Graders	2.71%	06/14/2013	834,076	06/14/2023	480,181	-	42,050	438,131	13,010
Total Contractual Indebtedness					$ 10,531,508	$ -	$ 842,275	$ 9,689,233	$ 271,736

6. Long-Term Debt, Continued

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

	Years												
	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	2048-2052	2053-2057	2058-2062	Total
Principal													
General Obligation Bonds	$ 349,220	$ 346,935	$ 357,842	$ 185,681	$ 187,540	$ 791,141	$ 703,863	$ 749,484	$ 699,444	$ 657,458	$ 47,530	$ 41,065	$ 5,117,203
Finance Leases	805,087	377,102	387,531	338,228	348,206	1,901,305	414,571	-	-	-	-	-	4,572,030
Total Principal	1,154,307	724,037	745,373	523,909	535,746	2,692,446	1,118,434	749,484	699,444	657,458	47,530	41,065	9,689,233
Interest													
General Obligation Bonds	119,449	111,315	102,986	94,526	89,444	376,666	290,901	208,468	128,929	48,796	6,120	1,812	1,579,412
Finance Leases	131,732	109,721	99,292	88,568	78,590	232,674	12,230	-	-	-	-	-	752,807
Total Interest	251,181	221,036	202,278	183,094	168,034	609,340	303,131	208,468	128,929	48,796	6,120	1,812	2,332,219
Total Principal & Interest	$ 1,405,488	$ 945,073	$ 947,651	$ 707,003	$ 703,780	$ 3,301,786	$ 1,421,565	$ 957,952	$ 828,373	$ 706,254	$ 53,650	$ 42,877	$ 12,021,452

7. Compensated Absences

Expenses for accumulated vacation and sick leave earned by the employees of the County are recorded when paid or taken by the employee. The County's policies regarding vacations, short-term sick leave, and personal time off are combined into an annual leave category. The annual leave policy permits employees to accumulate a maximum of 12 to 21 days. Upon termination or resignation from service with the County, employees are entitled to payment of all annual leave earned prior to termination or resignation. All regular full-time employees earn and accumulate extended sick leave at the rate of 1.85 hours for each regular pay period of service. Upon retirement, an employee may receive compensation for accumulated extended sick leave at the rates in the County's extended sick leave payout table. To qualify for extended sick leave payment, an employee must have 384 hours accumulated. The County will pay 120 hours' compensation for 384 hours accumulated up to a maximum 376 hours' compensation for 768 hours accumulated. At December 31, 2022, the County's potential liability for accumulated vacation and sick leave was approximately $903,138 and $614,799, respectively. This is not reflected in the financial statement.

8. Defined Benefit Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a 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 8.90% for KPERS and 22.90% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $1,125,003 for KPERS and $549,052 for KP&F For the Year Ended December 31, 2022.

<u>Net Pension Liability</u>

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $12,524,361 and $5,823,617 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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.

9. Risk Management

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

10. Landfill Closure and Post-Closure Costs

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

11. Prior Period Adjustment

The 2021 financial statement has been restated due to over accrual of accounts payable. The effect of the restatement is an increase to beginning unencumbered cash in the below funds:

General Fund	$ 30,368
Capital Improvements	351,881
Road and Bridge 1/2 Cent Sales Tax	207,845
	$ 590,094

12. Subsequent Events

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

Regulatory Required Supplementary Information

Riley County, Kansas

Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2022

Funds		Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General		$ 42,148,527	$ -	$ 42,148,527	$ 30,735,270	$ (11,413,257)
Special Purpose Funds						
Disaster	*	7,384,348	-	7,384,348	652,238	(6,732,110)
Health Department		5,038,551	10,130	5,048,681	5,048,681	-
Register of Deeds Technology	*	166,459	-	166,459	111,794	(54,665)
County Clerk Technology	*	132,210	-	132,210	-	(132,210)
County Treasurer Technology	*	77,860	-	77,860	-	(77,860)
War Memorial	*	11,800	-	11,800	900	(10,900)
County Auction	*	9,583	-	9,583	3,840	(5,743)
Motor Vehicle Operations	*	390,679	-	390,679	433,284	42,605
Special Alcohol Programs		4,863	-	4,863	1,833	(3,030)
Community Corrections	*	951,362	-	951,362	1,007,445	56,083
Capital Improvements	*	7,554,156	-	7,554,156	2,404,188	(5,149,968)
Economic Development		309,048	-	309,048	113,170	(195,878)
County Building		395,894	-	395,894	294,997	(100,897)
Road and Bridge 1/2 Cent Sales Tax	*	7,028,195	-	7,028,195	96,100	(6,932,095)
RCPD		4,935,211	-	4,935,211	4,906,051	(29,160)
Landfill Closure	*	49,293	-	49,293	36,520	(12,773)
Fire District		1,225,506	-	1,225,506	1,207,381	(18,125)
Rural Fire Capital Outlay	*	468,776	-	468,776	111,006	(357,770)
EMS Grants	*	5,068	-	5,068	480	(4,588)
Bond and Interest Fund						
Bond and Interest		635,085	-	635,085	451,382	(183,703)
Capital Project Funds						
Fire Station Projects	*	1,000,000	-	1,000,000	150	(999,850)

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, 2022

Funds		Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Business Funds						
Emergency 911		$ 943,613	$ -	$ 943,613	$ 419,037	$ (524,576)
Solid Waste Disposal		2,900,519	-	2,900,519	2,851,459	(49,060)
University Park Water and Sewer District		146,743	-	146,743	101,290	(45,453)
University Park Water and Sewer Reserve	*	128,142	-	128,142	67,374	(60,768)
Hunter's Island Water District		43,038	-	43,038	34,308	(8,730)
Hunter's Island Water Reserve	*	6,758	-	6,758	7,000	242
Carson Sewer Benefit District		71,046	-	71,046	17,969	(53,077)
Carson Sewer Reserve	*	47,703	-	47,703	-	(47,703)
Deep Creek Sewer District		10,713	-	10,713	11,239	526
Deep Creek Reserve	*	21,587	-	21,587	11,766	(9,821)
Moehlman Bottoms Water District		19,155	-	19,155	12,068	(7,087)
Moehlman Bottoms Reserve	*	8,290	-	8,290	-	(8,290)
Valleywood Operations District		37,276	-	37,276	6,219	(31,057)
Valleywood Operations Reserve	*	87,256	-	87,256	-	(87,256)
Terra Heights Sewer District		38,236	-	38,236	17,115	(21,121)
Terra Heights Sewer Sinking	*	92,895	-	92,895	12,251	(80,644)
Konza Water District		95,280	-	95,280	81,220	(14,060)
Konza Water Reserve	*	107,748	-	107,748	5,627	(102,121)
Lakeside Heights Sewer District		3,361	-	3,361	462	(2,899)
Lakeside Heights Sewer Reserve	*	7,328	-	7,328	-	(7,328)
Mertz/McGehee Drainage District		6,183	-	6,183	-	(6,183)

* Funds not required by statute to be budgeted

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

Riley County, Kansas Schedule 2 –1

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 23,552,140	$ 23,798,682	$ (246,542)
Delinquent Tax	474,754	-	474,754
Motor Vehicle Tax	2,049,517	2,025,421	24,096
Recreational Vehicle Tax	19,395	18,876	519
Watercraft Tax	10,611	12,028	(1,417)
Commercial Vehicle Tax	84,289	80,995	3,294
16/20 M Vehicle Tax	17,340	18,250	(910)
Intangibles Tax	261,266	243,862	17,404
Interest on Taxes	476,427	250,000	226,427
Local Sales Tax	2,223,602	1,700,000	523,602
Interest Income	753,532	25,000	728,532
Reimbursed Expenses	547,544	-	547,544
Franchise Fees	28,708	38,000	(9,292)
Licenses, Fees, Permits	340,657	686,400	(345,743)
Diversion Fees	52,211	55,000	(2,789)
Special City/County Highway Fund	1,055,649	947,152	108,497
PILT - Payments in Lieu of Taxes	40,087	37,000	3,087
Grants Non-Federal	22,659	-	22,659
Vehicle Rental Excise Tax	37,492	23,275	14,217
Recording Fees	455,186	275,000	180,186
21st Judicial District Case Receipts	22,944	45,000	(22,056)
Heritage Trust	33,475	25,000	8,475
Miscellaneous Collections	371,495	-	371,495
Ambulance Fees	1,602,762	1,203,688	399,074
Transfers In	50,581	7,213,525	(7,162,944)
Total Receipts	34,584,323	$ 38,722,154	$ (4,137,831)
Expenditures			
County Attorney			
Personnel Services	1,438,658	$ 1,455,329	$ (16,671)
Employee Benefits	476,401	561,114	(84,713)
Commodities	22,897	21,300	1,597
Contractual Services	165,029	197,116	(32,087)
Capital Outlay	3,115	3,550	(435)
County Attorney Total	2,106,100	2,238,409	(132,309)

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, 2022

	Actual	Budget	Variance Over (Under)
County Clerk			
Personnel Services	$ 753,432	$ 722,702	$ 30,730
Employee Benefits	234,704	281,854	(47,150)
Commodities	8,447	7,200	1,247
Contractual Services	45,157	77,300	(32,143)
Capital Outlay	2,853	3,000	(147)
County Clerk Total	1,044,593	1,092,056	(47,463)
County Commissioners			
Personnel Services	150,656	143,140	7,516
Employee Benefits	32,015	55,825	(23,810)
Commodities	930	900	30
Contractual Services	41,769	46,580	(4,811)
County Commissioners Total	225,370	246,445	(21,075)
Information Systems			
Personnel Services	469,456	640,786	(171,330)
Personnel Services - Health Department	74,000	-	74,000
Employee Benefits	173,737	249,907	(76,170)
Employee Benefits - Health Department	29,505	-	29,505
Commodities	9,040	16,700	(7,660)
Contractual Services	675,272	707,587	(32,315)
Contractual Services - Health Department	780	-	780
Capital Outlay	163,159	132,445	30,714
Capital Outlay - Health Department	-	-	-
Information Systems Total	1,594,949	1,747,425	(152,476)
County Counselor			
Personnel Services	458,640	434,032	24,608
Employee Benefits	129,612	169,272	(39,660)
Commodities	2,784	5,000	(2,216)
Contractual Services	28,521	37,308	(8,787)
Capital Outlay	79	2,050	(1,971)
County Counselor Total	619,636	647,662	(28,026)

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, 2022

	Actual	Budget	Variance Over (Under)
Register of Deeds			
Personnel Services	$ 311,797	$ 295,271	$ 16,526
Employee Benefits	82,318	115,156	(32,838)
Commodities	2,005	5,950	(3,945)
Contractual Services	35,289	45,210	(9,921)
Capital Outlay	14,122	7,250	6,872
Register of Deeds Total	445,531	468,837	(23,306)
County Treasurer			
Personnel Services	611,928	622,755	(10,827)
Employee Benefits	241,132	242,874	(1,742)
Commodities	-	500	(500)
Contractual Services	53,168	50,780	2,388
County Treasurer Total	906,228	916,909	(10,681)
District Court			
Commodities	16,086	21,500	(5,414)
Contractual Services	155,995	146,830	9,165
Capital Outlay	6,454	6,000	454
District Court Total	178,535	174,330	4,205
Emergency Management			
Personnel Services	167,762	152,571	15,191
Employee Benefits	61,906	64,866	(2,960)
Commodities	11,322	11,800	(478)
Contractual Services	25,314	33,650	(8,336)
Capital Outlay	375	8,000	(7,625)
Emergency Management Total	266,679	270,887	(4,208)
County Coroner			
Contractual Services	78,266	107,000	(28,734)
County Coroner Total	78,266	107,000	(28,734)
Juvenile Detention			
Contractual Services	83,881	95,000	(11,119)
Juvenile Detention Total	83,881	95,000	(11,119)

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Fair			
Commodities	$ 16,433	$ 19,700	$ (3,267)
Contractual Services	69,999	72,200	(2,201)
Capital Outlay	15,610	10,500	5,110
Fair Total	102,042	102,400	(358)
Ambulance			
Personnel Services	2,514,639	2,409,743	104,896
Employee Benefits	1,143,358	1,111,116	32,242
Commodities	126,783	98,050	28,733
Contractual Services	236,675	217,775	18,900
Capital Outlay	25,968	10,000	15,968
Ambulance Total	4,047,423	3,846,684	200,739
Museum			
Personnel Services	282,164	317,063	(34,899)
Employee Benefits	73,914	122,196	(48,282)
Commodities	3,092	3,630	(538)
Contractual Services	8,126	10,445	(2,319)
Capital Outlay	213	1,140	(927)
Museum Total	367,509	454,474	(86,965)
Election			
Personnel Services	300,613	345,813	(45,200)
Employee Benefits	74,297	76,655	(2,358)
Commodities	65,874	77,400	(11,526)
Contractual Services	163,196	184,750	(21,554)
Capital Outlay	-	15,500	(15,500)
Election Total	603,980	700,118	(96,138)
County Appraiser			
Personnel Services	1,032,279	1,140,459	(108,180)
Employee Benefits	379,296	440,486	(61,190)
Commodities	19,998	13,800	6,198
Contractual Services	164,778	133,715	31,063
Capital Outlay	1,160	1,000	160
County Appraiser Total	1,597,511	1,729,460	(131,949)

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, 2022

	Actual	Budget	Variance Over (Under)
Planning and Development			
Personnel Services	$ 358,265	$ 394,487	$ (36,222)
Personnel Services - Health Department	66,484	-	66,484
Employee Benefits	107,002	149,557	(42,555)
Employee Benefits - Health Department	28,486	-	28,486
Commodities	28,847	29,700	(853)
Contractual Services	25,822	24,595	1,227
Capital Outlay	796	3,500	(2,704)
Planning and Development Total	615,702	601,839	13,863
General Services			
Personnel Services	113,763	75,000	38,763
Employee Benefits	14,820	12,883	1,937
Commodities	1,260	2,500	(1,240)
Contractual Services	1,428,766	1,261,050	167,716
Capital Outlay	27,882	7,209,348	(7,181,466)
Miscellaneous	-	3,050,000	(3,050,000)
General Services Total	1,586,491	11,610,781	(10,024,290)
Public Works			
Personnel Services	2,969,561	3,356,561	(387,000)
Personnel Services - Health Department	88,149	-	88,149
Employee Benefits	1,186,873	1,273,962	(87,089)
Employee Benefits - Health Department	49,282	-	49,282
Commodities	1,565,774	1,599,750	(33,976)
Contractual Services	493,714	595,000	(101,286)
Capital Outlay	1,183,500	1,451,000	(267,500)
Public Works Total	7,536,853	8,276,273	(739,420)
Noxious Weed & HH Waste			
Personnel Services	373,692	353,430	20,262
Employee Benefits	117,555	137,838	(20,283)
Commodities	103,358	112,700	(9,342)
Contractual Services	88,243	108,510	(20,267)
Capital Outlay	6,323	-	6,323
Noxious Weed & HH Waste Total	689,171	712,478	(23,307)
Juvenile Supervision			
Contractual Services	-	1,318	(1,318)
Juvenile Supervision Total	-	1,318	(1,318)

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, 2022

	Actual	Budget	Variance Over (Under)
Appropriations			
Council on Aging	$ 275,000	$ 275,000	$ -
Mental Health	300,000	300,000	-
Big Lakes Development Center	217,260	217,260	-
Extension Council	599,645	599,645	-
Conservation District	55,136	55,136	-
Animal Shelter	60,000	60,000	-
Emergency Shelter	11,000	11,000	-
Riley County Genealogical Society	3,500	3,500	-
Community Corrections	7,081	7,081	-
ATA Bus	100,000	100,000	-
Appropriations Total	1,628,622	1,628,622	-
Liability Insurance	612,900	739,289	(126,389)
Transfers Out	3,797,298	3,739,831	57,467
Total Expenditures	30,735,270	$ 42,148,527	$ (11,413,257)
Receipts Over (Under) Expenditures	3,849,053		
Unencumbered Cash, Beginning as Previously Stated	15,473,715		
Prior Period Adjustment	30,368		
Unencumbered Cash, Beginning as Restated	15,504,083		
Unencumbered Cash, Ending	$ 19,353,136		

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

Disaster
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Federal Grant	$ 7,209,348	$ 7,209,348	$ -
Interest Income	216,272	175,000	41,272
Total Receipts	7,425,620	$ 7,384,348	$ 41,272
Expenditures			
Commodities	142,066	$ 5,600	$ 136,466
Contractual Services	501,989	107,375	394,614
Capital Outlay	8,183	-	8,183
Transfers Out	-	7,271,373	(7,271,373)
Total Expenditures	652,238	$ 7,384,348	$ (6,732,110)
Receipts Over (Under) Expenditures	6,773,382		
Unencumbered Cash, Beginning	7,112,737		
Unencumbered Cash, Ending	$ 13,886,119		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 1,101,966	$ 853,666	$ 248,300
Federal Grants	1,959,977	1,744,827	215,150
Other Grants	138,947	123,737	15,210
Fees - Self Pay	61,798	51,133	10,665
Fees - Medicaid	59,288	54,883	4,405
Fees - Other Insurance	339,206	271,134	68,072
Miscellaneous Collections	33,582	75,031	(41,449)
Reimbursements	24,120	16,840	7,280
Transfers In	1,177,537	1,154,526	23,011
Total Receipts	4,896,421	$ 4,345,777	$ 550,644
Expenditures			
General Services			
Personnel Services	480,478	$ 273,563	$ 206,915
Employee Benefits	101,827	106,689	(4,862)
Commodities	102,973	6,300	96,673
Contractual Services	222,252	155,336	66,916
Capital Outlay	24,345	-	24,345
Adjustment for Qualifying Budget Credit	-	10,130	(10,130)
Amended budget expenditures	-	428,148	(428,148)
General Services Total	931,875	980,166	(48,291)
Wildcat Region PHEP			
Personnel Services	1,959	2,499	(540)
Employee Benefits	679	976	(297)
Commodities	15,855	12,557	3,298
Contractual Services	11,730	14,055	(2,325)
Capital Outlay	1,024	-	1,024
Wildcat Region PHEP Total	31,247	30,087	1,160
Emergency Response			
Personnel Services	51,152	51,900	(748)
Employee Benefits	18,068	20,241	(2,173)
Contractual Services	1,873	386	1,487
Emergency Response Total	71,093	72,527	(1,434)
WIC			
Personnel Services	534,586	580,612	(46,026)
Employee Benefits	207,144	226,438	(19,294)
Commodities	20,824	16,250	4,574
Contractual Services	25,978	24,260	1,718
Capital Outlay	-	-	-
WIC Total	788,532	847,560	(59,028)

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, 2022

	Actual	Budget	Variance Over (Under)
March of Dimes Grant			
Commodities	$ 9,346	$ 7,500	$ 1,846
Commodities	162	-	162
March of Dimes Grant Total	9,508	7,500	2,008
Child Care Licensing			
Personnel Services	204,703	198,211	6,492
Employee Benefits	71,332	77,303	(5,971)
Commodities	4,263	2,275	1,988
Contractual Services	9,173	10,512	(1,339)
Child Care Licensing Total	289,471	288,301	1,170
Family Planning			
Personnel Services	259,958	258,266	1,692
Employee Benefits	78,987	100,724	(21,737)
Commodities	42,603	45,196	(2,593)
Contractual Services	22,668	23,400	(732)
Family Planning Total	404,216	427,586	(23,370)
Immunization Action Plan			
Personnel Services	134,226	131,612	2,614
Employee Benefits	48,844	51,328	(2,484)
Commodities	163,961	152,289	11,672
Contractual Services	5,911	6,925	(1,014)
Immunization Action Plan Total	352,942	342,154	10,788
MCH			
Personnel Services	208,660	194,555	14,105
Employee Benefits	72,761	75,876	(3,115)
Commodities	9,154	2,122	7,032
Contractual Services	12,663	7,585	5,078
MCH Total	303,238	280,138	23,100
Healthy Families			
Personnel Services	296,658	282,090	14,568
Employee Benefits	121,589	110,015	11,574
Commodities	9,078	5,050	4,028
Contractual Services	53,994	59,288	(5,294)
Capital Outlay	1,491	-	1,491
Healthy Families Total	482,810	456,443	26,367

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, 2022

	Actual	Budget	Variance Over (Under)
Raising Riley Right			
Personnel Services	$ 303,399	$ 285,697	$ 17,702
Employee Benefits	131,770	111,421	20,349
Commodities	62,020	57,518	4,502
Contractual Services	400,911	390,260	10,651
Raising Riley Right Total	898,100	844,896	53,204
State Formula			
Personnel Services	201,423	205,497	(4,074)
Employee Benefits	63,283	80,143	(16,860)
Commodities	3,661	10,572	(6,911)
Contractual Services	21,212	27,300	(6,088)
State Formula Total	289,579	323,512	(33,933)
Kansas Health Foundation			
Commodities	7,161	-	7,161
Kansas Health Foundation Total	7,161	-	7,161
Chronic Disease Risk Reduction			
Personnel Services	8,772	22,594	(13,822)
Employee Benefits	1,443	8,812	(7,369)
Commodities	3,624	1,489	2,135
Contractual Services	12,146	15,150	(3,004)
Chronic Disease Risk Reduction Total	25,985	48,045	(22,060)
Integrate Referral & Intake System			
Personnel Services	105,861	47,457	58,404
Employee Benefits	21,350	18,508	2,842
Commodities	13,055	12,655	400
Contractual Services	20,782	21,146	(364)
Capital Outlay	1,876	-	1,876
Integrate Referral & Intake System Total	162,924	99,766	63,158
Total Expenditures	5,048,681	$ 5,048,681	$ -
Receipts Over (Under) Expenditures	(152,260)		
Unencumbered Cash, Beginning	1,121,167		
Unencumbered Cash, Ending	$ 968,907		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 66,950	$ 45,000	$ 21,950
Interest	1,854	140	1,714
Total Receipts	68,804	$ 45,140	$ 23,664
Expenditures			
Commodities	23,286	$ 31,438	$ (8,152)
Contractual Services	47,863	135,021	(87,158)
Capital Outlay	40,645	-	40,645
Total Expenditures	111,794	$ 166,459	$ (54,665)
Receipts Over (Under) Expenditures	(42,990)		
Unencumbered Cash, Beginning	200,860		
Unencumbered Cash, Ending	$ 157,870		

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

County Clerk Technology
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 16,738	$ 15,000	$ 1,738
Interest	1,420	500	920
Total Receipts	18,158	$ 15,500	$ 2,658
Expenditures			
Capital Outlay	-	$ 132,210	$ (132,210)
Total Expenditures	-	$ 132,210	$ (132,210)
Receipts Over (Under) Expenditures	18,158		
Unencumbered Cash, Beginning	128,513		
Unencumbered Cash, Ending	$ 146,671		

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

County Treasurer Technology
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 16,738	$ 12,500	$ 4,238
Interest	885	300	585
Total Receipts	17,623	$ 12,800	$ 4,823
Expenditures			
Capital Outlay	-	$ 77,860	$ (77,860)
Total Expenditures	-	$ 77,860	$ (77,860)
Receipts Over (Under) Expenditures	17,623		
Unencumbered Cash, Beginning	76,335		
Unencumbered Cash, Ending	$ 93,958		

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

War Memorial
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Donations	$ 1,200	$ 800	$ 400
Total Receipts	1,200	$ 800	$ 400
Expenditures			
Contractual Services	900	$ 11,800	$ (10,900)
Total Expenditures	900	$ 11,800	$ (10,900)
Receipts Over (Under) Expenditures	300		
Unencumbered Cash, Beginning	10,370		
Unencumbered Cash, Ending	$ 10,670		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 87,826	$ -	$ 87,826
Total Receipts	87,826	$ -	$ 87,826
Expenditures			
Contractual Services	3,840	$ 9,583	$ (5,743)
Total Expenditures	3,840	$ 9,583	$ (5,743)
Receipts Over (Under) Expenditures	83,986		
Unencumbered Cash, Beginning	168,219		
Unencumbered Cash, Ending	$ 252,205		

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

Prosecuting Attorney Training
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

		Actual
Receipts		
Receipts	$	1,585
Total Receipts		1,585
Expenditures		
Contractual Services		1,623
Total Expenditures		1,623
Receipts Over (Under) Expenditures		(38)
Unencumbered Cash, Beginning		4,083
Unencumbered Cash, Ending	$	4,045

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

Motor Vehicle Operations
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 394,242	$ 381,500	$ 12,742
Miscellaneous Collections	79	210	(131)
Total Receipts	394,321	$ 381,710	$ 12,611
Expenditures			
Personnel Services	246,136	$ 235,795	$ 10,341
Employee Benefits	95,747	91,960	3,787
Commodities	7,231	12,447	(5,216)
Contractual Services	16,470	25,300	(8,830)
Capital Outlay	22,538	21,000	1,538
Transfers Out	45,162	4,177	40,985
Total Expenditures	433,284	$ 390,679	$ 42,605
Receipts Over (Under) Expenditures	(38,963)		
Unencumbered Cash, Beginning	45,161		
Unencumbered Cash, Ending	$ 6,198		

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

Special Alcohol Programs
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
State Grant	$ -	$ 1,906	$ (1,906)
Local Alcoholic Liquor Tax	12,921	-	12,921
Total Receipts	12,921	$ -	$ 12,921
Expenditures			
Contractual Services	1,833	$ 4,863	$ (3,030)
Total Expenditures	1,833	$ 4,863	$ (3,030)
Receipts Over (Under) Expenditures	11,088		
Unencumbered Cash, Beginning	4,495		
Unencumbered Cash, Ending	$ 15,583		

Community Corrections
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
State Aid	$ 890,127	$ 921,960	$ (31,833)
Transfers In	24,456	7,081	17,375
Federal Grant	31,201	-	31,201
Reimbursed Expenses	50	-	50
Miscellaneous Collections	66,027	22,321	43,706
Total Receipts	1,011,861	$ 951,362	$ 60,499
Expenditures			
Personnel Services	589,095	$ 547,663	$ 41,432
Employee Benefits	175,816	171,429	4,387
Commodities	38,579	27,421	11,158
Contractual Services	203,276	204,849	(1,573)
Capital Outlay	179	-	179
Transfers Out	500	-	500
Total Expenditures	1,007,445	$ 951,362	$ 56,083
Receipts Over (Under) Expenditures	4,416		
Unencumbered Cash, Beginning	73,588		
Unencumbered Cash, Ending	$ 78,004		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 4	$ -	$ 4
Miscellaneous Collections	442,856	5,000	437,856
Interest Income	97,893	10,000	87,893
State Grants	18,683	-	18,683
Transfers In	2,369,805	2,369,805	-
Total Receipts	2,929,241	$ 2,384,805	$ 544,436
Expenditures			
Commodities	40,645	$ -	$ 40,645
Contractual Services	99,137	629,635	(530,498)
Capital Outlay	1,647,440	6,734,351	(5,086,911)
Lease Principal	301,095	-	301,095
Lease Interest	125,701	-	125,701
Transfers Out	190,170	190,170	-
Total Expenditures	2,404,188	$ 7,554,156	$ (5,149,968)
Receipts Over (Under) Expenditures	525,053		
Unencumbered Cash, Beginning as Previously Stated	7,149,281		
Prior Period Adjustment	351,881		
Unencumbered Cash, Beginning as Restated	7,501,162		
Unencumbered Cash, Ending	$ 8,026,215		

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

Economic Development
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 185,500	$ 185,500	$ -
Total Receipts	185,500	$ 185,500	$ -
Expenditures			
Contractual Services	69,245	$ 265,123	$ (195,878)
Transfers Out	43,925	43,925	-
Total Expenditures	113,170	$ 309,048	$ (195,878)
Receipts Over (Under) Expenditures	72,330		
Unencumbered Cash, Beginning	109,310		
Unencumbered Cash, Ending	$ 181,640		

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

County Building
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 352,480	$ 356,151	$ (3,671)
Delinquent Tax	6,819	-	6,819
Motor Vehicle Tax	29,295	29,370	(75)
Recreational Vehicle Tax	277	274	3
Watercraft Tax	154	174	(20)
Commercial Vehicle Tax	1,218	1,175	43
16/20 M Vehicle Tax	235	265	(30)
Vehicle Rental Excise Tax	531	340	191
Miscellaneous Receipts	1,516	-	1,516
Reimbursed Expenses	3,851	-	3,851
Total Receipts	396,376	$ 387,749	$ 8,627
Expenditures			
Commodities	13,088	$ 16,000	$ (2,912)
Contractual Services	259,026	379,894	(120,868)
Contractual Services - Health Department	22,883	-	22,883
Total Expenditures	294,997	$ 395,894	$ (100,897)
Receipts Over (Under) Expenditures	101,379		
Unencumbered Cash, Beginning	110,269		
Unencumbered Cash, Ending	$ 211,648		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Sales Tax	$ 2,223,603	$ 1,700,000	$ 523,603
Miscellaneous	169,730	-	169,730
Total Receipts	2,393,333	$ 1,700,000	$ 693,333
Expenditures			
Commodities	795	$ -	$ 795
Contractual Services	79,645	-	79,645
Capital Outlay	15,660	7,028,195	(7,012,535)
Total Expenditures	96,100	$ 7,028,195	$ (6,932,095)
Receipts Over (Under) Expenditures	2,297,233		
Unencumbered Cash, Beginning as Previously Stated	3,996,401		
Prior Period Adjustment	207,845		
Unencumbered Cash, Beginning as Restated	4,204,246		
Unencumbered Cash, Ending	$ 6,501,479		

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

RCPD
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 4,445,972	$ 4,430,871	$ 15,101
Delinquent Tax	85,454	-	85,454
Motor Vehicle Tax	367,693	365,326	2,367
Recreational Vehicle Tax	3,481	3,405	76
Watercraft Tax	1,914	2,169	(255)
Commercial Vehicle Tax	15,183	14,608	575
16/20 M Vehicle Tax	3,050	3,292	(242)
Vehicle Rental Excise Tax	6,704	4,200	2,504
Reimbursed Expenses	4,260	-	4,260
Total Receipts	4,933,711	$ 4,823,871	$ 109,840
Expenditures			
Commodities	-	$ 1,500	$ (1,500)
Contractual Services	4,906,051	4,933,711	(27,660)
Adjustment for Qualifying Budget Credit	-	-	-
Total Expenditures	4,906,051	$ 4,935,211	$ (29,160)
Receipts Over (Under) Expenditures	27,660		
Unencumbered Cash, Beginning	204,574		
Unencumbered Cash, Ending	$ 232,234		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 30,000	$ 30,000	$ -
Total Receipts	30,000	$ 30,000	$ -
Expenditures			
Commodities	264	$ 675	$ (411)
Contractual Services	36,256	48,618	(12,362)
Total Expenditures	36,520	$ 49,293	$ (12,773)
Receipts Over (Under) Expenditures	(6,520)		
Unencumbered Cash, Beginning	38,818		
Unencumbered Cash, Ending	$ 32,298		

Fire District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 1,062,858	$ 1,086,505	$ (23,647)
Delinquent Tax	25,052	-	25,052
Motor Vehicle Tax	110,942	114,022	(3,080)
Vehicle Rental Excise Tax	-	497	(497)
Recreational Vehicle Tax	1,780	1,970	(190)
Watercraft Tax	1,315	1,366	(51)
Commercial Vehicle Tax	8,901	8,213	688
16/20 M Vehicle Tax	2,751	2,933	(182)
State Grant	3,400	-	3,400
Reimbursed Expenses	12	-	12
Miscellaneous Collections	1,393	5,000	(3,607)
Total Receipts	1,218,404	$ 1,220,506	$ (2,102)
Expenditures			
Personnel Services	278,023	$ 267,387	$ 10,636
Employee Benefits	105,129	100,143	4,986
Commodities	249,985	207,804	42,181
Contractual Services	172,578	216,659	(44,081)
Capital Outlay	148,394	152,322	(3,928)
Principal	127,114	128,077	(963)
Interest	53,658	52,698	960
Transfers Out	72,500	100,416	(27,916)
Total Expenditures	1,207,381	$ 1,225,506	$ (18,125)
Receipts Over (Under) Expenditures	11,023		
Unencumbered Cash, Beginning	41,732		
Unencumbered Cash, Ending	$ 52,755		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous	$ 15,075	$ -	$ 15,075
Transfers In	72,500	100,416	(27,916)
Total Receipts	87,575	$ 100,416	$ (12,841)
Expenditures			
Capital Outlay	111,006	$ 468,776	$ (357,770)
Total Expenditures	111,006	$ 468,776	$ (357,770)
Receipts Over (Under) Expenditures	(23,431)		
Unencumbered Cash, Beginning	448,366		
Unencumbered Cash, Ending	$ 424,935		

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

Riley County, Kansas
Kansas Opioid Settlement
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

Schedule 2 – 21

	Actual
Receipts	
Miscellaneous Collections	$ 13,690
Total Receipts	13,690
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	13,690
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 13,690

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

Schedule 2 – 22

Riley County, Kansas
Local Assistance and Tribal Consistency
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Grants	$ 50,000
Total Receipts	50,000
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	50,000
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 50,000

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

EMS Grants
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Other Grants	$ 2,000	$ -	$ 2,000
Total Receipts	2,000	$ -	$ 2,000
Expenditures			
Contractual Services	-	$ 5,068	$ (5,068)
Commodities	480	-	480
Total Expenditures	480	$ 5,068	$ (4,588)
Receipts Over (Under) Expenditures	1,520		
Unencumbered Cash, Beginning	3,924		
Unencumbered Cash, Ending	$ 5,444		

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

Miscellaneous Nonbudgeted
Schedule of Receipts and Expenditures (Non-Budget)
Regulatory Basis
For the Year Ended December 31, 2022

	Unencumbered Cash, Beginning	Receipts	Expenditures	Unencumbered Cash, Ending
Special Prosecutor Trust	$ 876	$ -	$ -	$ 876
Court Technology	177,688	-	4,307	173,381
Court Services	1,975	3,500	3,000	2,475
Museum Bequest	6,582	-	-	6,582
Returned Check	(10,984)	-	52,489	(63,473)
LEPC-HMTA	222	-	-	222
Payroll Clearing	1,273	-	-	1,273
Totals	$ 177,632	$ 3,500	$ 59,796	$ 121,336

Receipts		
Court Services	$ 3,000	
Transfers In	500	
Total Receipts	$ 3,500	
Expenditures		
Contractual		$ 4,488
Returned Checks Collected		(100,566)
Less: Returned Checks		153,055
Capital Outlay		2,819
Total Expenditures		$ 59,796

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

Bond and Interest
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 1,157	$ -	$ 1,157
Motor Vehicle Tax	1,937	1,430	507
Watercraft Tax	8	8	-
Commercial Vehicle Tax	64	57	7
Recreational Vehicle Tax	18	13	5
16/20 M Vehicle Tax	32	13	19
Vehicle Rental Excise Tax	41	16	25
Special Assessments	209,004	183,112	25,892
Transfers In	234,095	234,095	-
Total Receipts	446,356	$ 418,744	$ 27,612
Expenditures			
Principal	370,362	$ 370,362	$ -
Interest	81,020	81,020	-
Cash Basis Requirement	-	183,703	(183,703)
Total Expenditures	451,382	$ 635,085	$ (183,703)
Receipts Over (Under) Expenditures	(5,026)		
Unencumbered Cash, Beginning	216,341		
Unencumbered Cash, Ending	$ 211,315		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Bond Proceeds	$ -	$ 500,000	$ (500,000)
Total Receipts	-	$ 500,000	$ (500,000)
Expenditures			
Contractual Services	150	$ 500,000	$ (499,850)
Capital Outlay	-	500,000	(500,000)
Total Expenditures	150	$ 1,000,000	$ (999,850)
Receipts Over (Under) Expenditures	(150)		
Unencumbered Cash, Beginning	14,000		
Unencumbered Cash, Ending	$ 13,850		

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

Keats Sewer Capital Project
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Temp Notes	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Capital Outlay	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	416
Unencumbered Cash, Ending	$ 416

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

Expansion of University Park/Lakeside Heights
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Licenses, Fees, Permits	$ 490
Total Receipts	490
Expenditures	
Contractual Services	250
Total Expenditures	250
Receipts Over (Under) Expenditures	240
Unencumbered Cash, Beginning	(240)
Unencumbered Cash, Ending	$ -

University Park Lagoon
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Transfers In	$ 10,000
Total Receipts	10,000
Expenditures	
Contractual Services	144,400
Total Expenditures	144,400
Receipts Over (Under) Expenditures	(134,400)
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ (134,400)

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 364,568	$ 300,000	$ 64,568
Interest	8,038	10,000	(1,962)
Total Receipts	372,606	$ 310,000	$ 62,606
Expenditures			
Commodities	29,359	$ 3,500	$ 25,859
Contractual Services	389,378	917,113	(527,735)
Capital Outlay	300	23,000	(22,700)
Total Expenditures	419,037	$ 943,613	$ (524,576)
Receipts Over (Under) Expenditures	(46,431)		
Unencumbered Cash, Beginning	771,048		
Unencumbered Cash, Ending	$ 724,617		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 2,823,545	$ 2,550,000	$ 273,545
State Grants	1,299	-	1,299
Reimbursed Expenditures	5,019	-	5,019
Miscellaneous Reimbursement	10,550	14,000	(3,450)
Total Receipts	2,840,413	$ 2,564,000	$ 276,413
Expenditures			
Personnel Services	187,533	$ 187,423	$ 110
Employee Benefits	88,664	88,620	44
Commodities	59,588	46,400	13,188
Contractual Services	2,515,674	2,442,115	73,559
Capital Outlay	-	135,961	(135,961)
Total Expenditures	2,851,459	$ 2,900,519	$ (49,060)
Receipts Over (Under) Expenditures	(11,046)		
Unencumbered Cash, Beginning	453,504		
Unencumbered Cash, Ending	$ 442,458		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 10,064	$ 10,416	$ (352)
Delinquent Tax	431	-	431
Charges for Services	104,470	110,746	(6,276)
Deposits	1,051	750	301
Total Receipts	116,016	$ 121,912	$ (5,896)
Expenditures			
Commodities	38,850	$ 36,775	$ 2,075
Contractual Services	62,440	66,985	(4,545)
Capital Outlay	-	5,000	(5,000)
Transfers Out	-	37,983	(37,983)
Total Expenditures	101,290	$ 146,743	$ (45,453)
Receipts Over (Under) Expenditures	14,726		
Unencumbered Cash, Beginning	47,092		
Unencumbered Cash, Ending	$ 61,818		

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

University Park Water and Sewer Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 11,042	$ 12,000	$ (958)
Transfers In	-	37,983	(37,983)
Total Receipts	11,042	$ 49,983	$ (38,941)
Expenditures			
Commodities	-	$ 20,000	$ (20,000)
Contractual Services	67,374	30,000	37,374
Capital Outlay	-	78,142	(78,142)
Total Expenditures	67,374	$ 128,142	$ (60,768)
Receipts Over (Under) Expenditures	(56,332)		
Unencumbered Cash, Beginning	153,858		
Unencumbered Cash, Ending	$ 97,526		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 30,462	$ 29,065	$ 1,397
Deposits	-	150	(150)
Transfers in	7,000	7,000	-
Total Receipts	37,462	$ 36,215	$ 1,247
Expenditures			
Commodities	1,241	$ 17,050	$ (15,809)
Contractual Services	33,067	8,950	24,117
Transfers Out	-	17,038	(17,038)
Total Expenditures	34,308	$ 43,038	$ (8,730)
Receipts Over (Under) Expenditures	3,154		
Unencumbered Cash, Beginning	482		
Unencumbered Cash, Ending	$ 3,636		

Hunter's Island Water Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 1,080	$ -	$ 1,080
Total Receipts	1,080	$ -	$ 1,080
Expenditures			
Capital Outlay	-	$ 6,758	$ (6,758)
Transfers Out	7,000	-	7,000
Total Expenditures	7,000	$ 6,758	$ 242
Receipts Over (Under) Expenditures	(5,920)		
Unencumbered Cash, Beginning	15,753		
Unencumbered Cash, Ending	$ 9,833		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 3,796	$ 3,933	$ (137)
Delinquent Tax	18	-	18
Charges for Services	34,879	36,000	(1,121)
Total Receipts	38,693	$ 39,933	$ (1,240)
Expenditures			
Commodities	-	$ 50	$ (50)
Contractual Services	17,969	27,661	(9,692)
Transfers Out	-	43,335	(43,335)
Total Expenditures	17,969	$ 71,046	$ (53,077)
Receipts Over (Under) Expenditures	20,724		
Unencumbered Cash, Beginning	38,909		
Unencumbered Cash, Ending	$ 59,633		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 4,350	$ 4,368	$ (18)
Transfers In	-	43,335	(43,335)
Total Receipts	4,350	$ 47,703	$ (43,353)
Expenditures			
Commodities	-	$ 10,000	$ (10,000)
Contractual Services	-	15,000	(15,000)
Capital Outlay	-	22,703	(22,703)
Total Expenditures	-	$ 47,703	$ (47,703)
Receipts Over (Under) Expenditures	4,350		
Unencumbered Cash, Beginning	37,109		
Unencumbered Cash, Ending	$ 41,459		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 6,275	$ 6,100	$ 175
Water/Sewer Deposits	-	150	(150)
Total Receipts	6,275	$ 6,250	$ 25
Expenditures			
Commodities	-	$ 100	$ (100)
Contractual Services	11,239	7,050	4,189
Transfers Out	-	3,563	(3,563)
Total Expenditures	11,239	$ 10,713	$ 526
Receipts Over (Under) Expenditures	(4,964)		
Unencumbered Cash, Beginning	10,038		
Unencumbered Cash, Ending	$ 5,074		

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

Deep Creek Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 3,132	$ 3,024	$ 108
Transfers In	-	4,933	(4,933)
Total Receipts	3,132	$ 7,957	$ (4,825)
Expenditures			
Commodities	-	$ 5,000	$ (5,000)
Contractual Services	11,766	10,000	1,766
Capital Outlay	-	6,587	(6,587)
Total Expenditures	11,766	$ 21,587	$ (9,821)
Receipts Over (Under) Expenditures	(8,634)		
Unencumbered Cash, Beginning	37,785		
Unencumbered Cash, Ending	$ 29,151		

Moehlman Bottoms Water District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ -	$ 15,805	$ (15,805)
Charges for Services	15,145	-	15,145
Water/Sewer Deposits	-	75	(75)
Total Receipts	15,145	$ 15,880	$ (735)
Expenditures			
Commodities	8,851	$ 7,340	$ 1,511
Contractual Services	3,217	7,940	(4,723)
Transfers Out	-	3,875	(3,875)
Total Expenditures	12,068	$ 19,155	$ (7,087)
Receipts Over (Under) Expenditures	3,077		
Unencumbered Cash, Beginning	5,684		
Unencumbered Cash, Ending	$ 8,761		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 792	$ 864	$ (72)
Transfers In	-	3,875	(3,875)
Total Receipts	792	$ 4,739	$ (3,947)
Expenditures			
Commodities	-	$ 1,000	$ (1,000)
Contractual Services	-	2,000	(2,000)
Capital Outlay	-	5,290	(5,290)
Total Expenditures	-	$ 8,290	$ (8,290)
Receipts Over (Under) Expenditures	792		
Unencumbered Cash, Beginning	7,257		
Unencumbered Cash, Ending	$ 8,049		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 22,584	$ 22,715	$ (131)
Delinquent Tax	7,107	-	7,107.00
Miscellaneous Collections	240	240	-
Total Receipts	29,931	$ 22,955	$ 6,976
Expenditures			
Commodities	-	$ 400	$ (400)
Contractual Services	6,219	5,080	1,139
Capital Outlay	-	500	(500)
Transfers Out	-	31,296	(31,296)
Total Expenditures	6,219	$ 37,276	$ (31,057)
Receipts Over (Under) Expenditures	23,712		
Unencumbered Cash, Beginning	22,928		
Unencumbered Cash, Ending	$ 46,640		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ -	$ 31,296	$ (31,296)
Total Receipts	-	$ 31,296	$ (31,296)
Expenditures			
Commodities	-	$ 20,000	$ (20,000)
Contractual Services	-	20,000	(20,000)
Capital Outlay	-	47,256	(47,256)
Total Expenditures	-	$ 87,256	$ (87,256)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	127,632		
Unencumbered Cash, Ending	$ 127,632		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 5,059	$ 5,058	$ 1
Charges for Services	18,758	20,000	(1,242)
Special Assessment	1,155	-	1,155
Deposits	150	150	-
Total Receipts	25,122	$ 25,208	$ (86)
Expenditures			
Commodities	-	$ 1,120	$ (1,120)
Contractual Services	17,115	13,170	3,945
Transfers Out	-	23,946	(23,946)
Total Expenditures	17,115	$ 38,236	$ (21,121)
Receipts Over (Under) Expenditures	8,007		
Unencumbered Cash, Beginning	22,988		
Unencumbered Cash, Ending	$ 30,995		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 12,600	$ 12,900	$ (300)
Transfers In	-	23,946	(23,946)
Total Receipts	12,600	$ 36,846	$ (24,246)
Expenditures			
Commodities	-	$ 15,000	$ (15,000)
Contractual Services	12,251	35,000	(22,749)
Capital Outlay	-	42,895	(42,895)
Total Expenditures	12,251	$ 92,895	$ (80,644)
Receipts Over (Under) Expenditures	349		
Unencumbered Cash, Beginning	89,082		
Unencumbered Cash, Ending	$ 89,431		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 83,453	$ 81,825	$ 1,628
Water/Sewer Deposits	1,125	1,200	(75)
Total Receipts	84,578	$ 83,025	$ 1,553
Expenditures			
Commodities	41,646	$ 34,205	$ 7,441
Contractual Services	39,574	46,375	(6,801)
Transfers Out	-	14,700	(14,700)
Total Expenditures	81,220	$ 95,280	$ (14,060)
Receipts Over (Under) Expenditures	3,358		
Unencumbered Cash, Beginning	20,170		
Unencumbered Cash, Ending	$ 23,528		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ -	$ 14,700	$ (14,700)
Total Receipts	-	$ 14,700	$ (14,700)
Expenditures			
Commodities	-	$ 25,000	$ (25,000)
Contractual Services	5,627	50,000	(44,373)
Capital Outlay	-	32,748	(32,748)
Total Expenditures	5,627	$ 107,748	$ (102,121)
Receipts Over (Under) Expenditures	(5,627)		
Unencumbered Cash, Beginning	240,422		
Unencumbered Cash, Ending	$ 234,795		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 576	$ 1,296	$ (720)
Sewer Deposits	-	75	(75)
Total Receipts	576	$ 1,371	$ (795)
Expenditures			
Commodities	-	$ 80	$ (80)
Contractual Services	462	2,072	(1,610)
Transfers Out	-	1,209	(1,209)
Total Expenditures	462	$ 3,361	$ (2,899)
Receipts Over (Under) Expenditures	114		
Unencumbered Cash, Beginning	1,794		
Unencumbered Cash, Ending	$ 1,908		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 720	$ 1,620	$ (900)
Transfers In	-	1,209	(1,209)
Total Receipts	720	$ 2,829	$ (2,109)
Expenditures			
Commodities	-	$ 2,000	(2,000)
Contractual Services	-	2,500	(2,500)
Capital Outlay	-	2,828	(2,828)
Total Expenditures	-	$ 7,328	$ (7,328)
Receipts Over (Under) Expenditures	720		
Unencumbered Cash, Beginning	8,599		
Unencumbered Cash, Ending	$ 9,319		

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

Mertz/McGehee Drainage District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	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		

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

Summary of Receipts and Disbursements – Agency Funds
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Property Tax	$ 58,270,262	$ 106,275,252	$ 103,438,922	$ 61,106,592
Special Assessments Subdivisions	3,926,236	6,959,980	7,103,622	3,782,594
Special Assessments County	107,331	125,446	157,855	74,922
Motor Vehicle Tax	1,513,882	7,629,508	7,642,385	1,501,005
Real Estate Redemption	522,128	1,736,844	1,820,629	438,343
Tax Sale	-	38,554	5,418	33,136
Special Delinquent Ad Valorem	2,203	118,233	116,272	4,164
City County Highway Tax	-	1,337,460	1,337,460	-
Vehicle Rental Excise Tax	48,848	175,219	142,740	81,327
Commercial Vehicle Tax	12,645	2,500,620	2,498,035	15,230
Recreational Vehicle Tax	12,909	73,129	71,178	14,860
Watercraft Tax	30,148	42,618	41,336	31,430
16/20 Truck Tax	32,464	44,259	47,284	29,439
Advance Tax	-	907	907	-
Total Distributable Funds	64,479,056	127,058,029	124,424,043	67,113,042
State Funds:				
Educational Building	-	760,010	760,010	-
Institutional Building	-	380,005	380,005	-
Vehicle Registrations	-	2,423,130	2,423,130	-
Game Licenses	42	5,240	5,282	-
Total State Funds	42	3,568,385	3,568,427	-
Subdivision Funds:				
School Districts	13	44,092,220	44,092,207	26
Townships	38,187	1,225,292	1,263,479	-
Cities	34,494	33,663,307	33,697,801	-
Cemeteries	107	87,390	87,234	263
NCK Library System	-	201,195	201,195	-
Total Subdivision Funds	72,801	79,269,404	79,341,916	289
Other Funds:				
Riley County Police Department	2,776,698	23,736,226	23,275,941	3,236,983
Motor Vehicle Holding	70,074	24,708	6,381	88,401
Long & Short Accounts	31,682	1,213	142	32,753
Tax Holding	107,261	1,316,942	1,268,442	155,761
Treasurer Change Checks	-	304,278	304,278	-
Unclaimed Fees	6,941	-	-	6,941
Drivers License	1,126	77,386	77,776	736
Sales and Compensating Tax	278,849	3,547,859	3,576,500	250,208
University Park Improvement District	18,428	9,809	20,813	7,424
Flex Spending Account	18,520	75,397	68,189	25,728
Law Library	110,521	31,664	10,355	131,830
District Court	13,560	74,181	74,256	13,485
Riley County Attorney's Trust	10,502	115,325	111,403	14,424
Total Other Funds	3,444,162	29,314,988	28,794,476	3,964,674
Total	$ 67,996,061	$ 239,210,806	$ 236,128,862	$ 71,078,005

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, 2022

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Expenditures
Department of Agriculture		
Passed Through Kansas Department of Health and Environment		
WIC Special Supplements Nutrition Program for Women, Infants and Children	10.557	$ 855,325
Department of Homeland Security		
Passed Through Kansas Department of Emergency Management		
Emergency Management Performance Grant (EMPG)	97.042	33,368
Department of Health and Human Services		
Passed Through Kansas Department of Education		
Every Student Succeeds Act/Preschool Development Grants	93.434	61,655
Passed Through Kansas Department of Health and Environment		
Public Health Emergency Preparedness	93.069	82,596
Family Planning Services	93.217	164,409
Immunization Cooperative Agreements	93.268	92,406
Child Care and Development Block Grant	93.575	183,923
Medical Assistance Program	93.778	220,000
Maternal and Child Health Services Block Grant to the States	93.994	23,000
Epidemiology and Laboratory Capacity (ELC)	93.323	302,959
Total Department of Health and Human Services		1,130,948
Department of Interior		
Office of the Secretary		
Payments In Lieu of Taxes (PILT)	15.226	40,087
Department of the Treasury		
Passed through State of Kansas		
American Recovery Plan Act Fund COVID-19	21.027	639,331
Total		$ 2,699,059

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, 2022

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, 2022

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:

Federal Assistance Listing Number	Name of Federal Program or Cluster
10.557	WIC Special Supplemental Nutrition Program for Women, Infants and Children
21.027	American Recovery Plan Act Fund COVID-19

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

JAMES GORDON & ASSOCIATES CPA, P.A.

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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, 2022, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated September 21, 2023.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements 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
September 21, 2023

JAMES GORDON & ASSOCIATES CPA, P.A.

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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

Opinion on 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, 2022. 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.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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
September 21, 2023

JG&A JAMES GORDON & ASSOCIATES CPA, P.A.

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Board of Commissioners
Riley County, Kansas

We have audited the regulatory basis financial statement of receipts, expenditures, and unencumbered cash balances of Riley County, Kansas (the County) for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 13, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by County are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statement and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 21, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statement or a determination of the type of auditor's opinion that may be expressed on the statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the Summary of Expenditures – Actual Budget, Schedule of Receipts and Expenditures – Actual and Budget, and the Summary of Receipts and Disbursements – Agency Funds, which accompany the financial statement but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Commissioners and management of the County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

James Gordon & Associates CPA, PA

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
September 21, 2023

Riley County, Kansas
Year End: December 31, 2022
Adjusting journal entries

Number	Date	Name	Account No	Debit	Credit
1	12/31/2022	Cash	FSA 1000 FSA	25,728.00	
	12/31/2022	Equity	FSA 3000 FSA		-18,520.00
	12/31/2022	Receipts	FSA 4000 FSA		-75,397.00
	12/31/2022	Disbursements	FSA 6000 FSA	68,189.00	
		Record FSA activity			
2	12/31/2022	Cash	DC 1000 DC	13,485.00	
	12/31/2022	Equity	DC 3000 DC		-13,560.00
	12/31/2022	Receipts	DC 4000 DC		-74,181.00
	12/31/2022	Disbursements	DC 6000 DC	74,256.00	
		Record DC activity			
3	12/31/2022	Encumbrances - A/P	1 2000 GF01		-357,622.00
	12/31/2022	Encumbrance - A/P	3 2000 D3		-132,789.00
	12/31/2022	Encumbrances - A/P	30 2000 HD30		-4,286.00
	12/31/2022	Encumbrances - A/P	50 2000 CT50		-750.00
	12/31/2022	Encumbrances A/P	51 2000 CS51		-1,500.00
	12/31/2022	Encumbrances - A/P	118 2000 CA118		-528.00
	12/31/2022	Encumbrances - A/P	130 2000 MVO130		-13,827.00
	12/31/2022	Encumbrances - A/P	145 2000 CIF145		-83,051.00
	12/31/2022	Encumbrances - A/P	148 2000 E911F148		-21,155.00
	12/31/2022	Encumbrances - A/P	150 2000 SW150		-207,459.00
	12/31/2022	Encumbrances - A/P	152 2000 CB152		-14,448.00
	12/31/2022	Encumbrances - A/P	157 2000 RBCP157		-579.00
	12/31/2022	Encumbrances - A/P	173 2000 RLO173		-9,001.00
	12/31/2022	Encumbrances - A/P	180 2000 LC180		-1,646.00
	12/31/2022	Encumbrances - A/P	183 2000 RCFD183		-12,052.00
	12/31/2022	Encumbrances - A/P	230 2000 UPW230		-7,468.00
	12/31/2022	Encumbrances - A/P	238 2000 HIWD238		-2,471.00
	12/31/2022	Encumbrances - A/P	239 2000 CSBD239		-960.00
	12/31/2022	Encumbrances - A/P	242 2000 DCS242		-750.00
	12/31/2022	Encumbrances - A/P	244 2000 MB244		-993.00
	12/31/2022	Encumbrances - A/P	248 2000 VO248		-170.00
	12/31/2022	Encumbrances - A/P	252 2000 THS252		-485.00
	12/31/2022	Encumbrances - A/P	256 2000 KWO256		-5,873.00
	12/31/2022	Encumbrances - A/P	284 2000 UPWCR284		-12,532.00
	12/31/2022	Encumbrances - A/P	285 2000 LHS285		-16.00
	12/31/2022	Encumbrance - A/P	390 2000 UPL390		-1,760.00
	12/31/2022	Postage/Freight/Shipping	1 1 2010 0 GF01	73.00	
	12/31/2022	Internet Access	1 1 2040 0 GF01	40.00	
	12/31/2022	Storage Rental	1 1 2240 0 GF01	88.00	
	12/31/2022	Misc Refunds/Reimbursmts	1 1 2585 0 GF01	874.00	
	12/31/2022	Admin/Clerical Fees	1 1 2605 0 GF01	697.00	
	12/31/2022	Court Costs	1 1 2620 0 GF01	6.00	
	12/31/2022	Transcripts	1 1 2710 0 GF01	45.00	
	12/31/2022	Witness Fees	1 1 2720 0 GF01	105.00	
	12/31/2022	Other Contract Services	1 1 2990 0 GF01	178.00	
	12/31/2022	Office Supplies	1 1 3010 0 GF01	581.00	
	12/31/2022	Supplies - Printer	1 1 3032 0 GF01	1,008.00	
	12/31/2022	Postage/Freight/Shipping	1 2 2010 0 GF01	135.00	
	12/31/2022	Internet Access	1 2 2040 0 GF01	46.00	
	12/31/2022	Advertising/Legal Publica	1 2 2110 0 GF01	147.00	
	12/31/2022	Office Equipment Rental	1 2 2200 0 GF01	640.00	
	12/31/2022	Lodging	1 2 2520 0 GF01	234.00	

Number	Date	Name	Account No	Debit	Credit
3 continued	12/31/2022	Laboratory Fees	1 2 2625 0 GF01	80.00	
	12/31/2022	Other Contract Services	1 2 2990 0 GF01	267.00	
	12/31/2022	Office Supplies	1 2 3010 0 GF01	9.00	
	12/31/2022	Supplies - Printer	1 2 3032 0 GF01	394.00	
	12/31/2022	Postage/Freight/Shipping	1 3 2010 0 GF01	11.00	
	12/31/2022	Internet Access	1 3 2040 0 GF01	40.00	
	12/31/2022	Legal Services	1 3 2640 0 GF01	9,333.00	
	12/31/2022	Postage/Freight/Shipping	1 4 2010 0 GF01	25.00	
	12/31/2022	Internet Access	1 4 2040 0 GF01	40.00	
	12/31/2022	Office Equipment Rental	1 4 2200 0 GF01	899.00	
	12/31/2022	Records Preservation	1 4 2275 0 GF01	34.00	
	12/31/2022	Meals	1 4 2540 0 GF01	457.00	
	12/31/2022	Subscriptions	1 4 2570 0 GF01	86.00	
	12/31/2022	Recording Fees	1 4 2615 0 GF01	38.00	
	12/31/2022	Other Contract Services	1 4 2990 0 GF01	500.00	
	12/31/2022	Office Supplies	1 4 3010 0 GF01	181.00	
	12/31/2022	Training & Registrations	1 6 2560 0 GF01	60.00	
	12/31/2022	Office Supplies	1 6 3010 0 GF01	150.00	
	12/31/2022	Furniture > $100	1 6 4040 0 GF01	5,775.00	
	12/31/2022	Postage/Freight/Shipping	1 7 2010 0 GF01	914.00	
	12/31/2022	Advertising/Legal Publica	1 7 2110 0 GF01	409.00	
	12/31/2022	Office Equipment Rental	1 7 2200 0 GF01	660.00	
	12/31/2022	Internet Access	1 8 2040 0 GF01	257.00	
	12/31/2022	Phone Services	1 10 2020 0 GF01	203.00	
	12/31/2022	Internet Access	1 10 2040 0 GF01	164.00	
	12/31/2022	Mileage/Toll/Parking/Rntl	1 10 2510 0 GF01	13.00	
	12/31/2022	Meals	1 10 2540 0 GF01	81.00	
	12/31/2022	Dues & Memberships	1 10 2550 0 GF01	7.00	
	12/31/2022	Fuel & Lubricants	1 10 3080 0 GF01	20.00	
	12/31/2022	Transportation Services	1 11 2330 0 GF01	300.00	
	12/31/2022	Postage/Freight/Shipping	1 16 2010 0 GF01	4.00	
	12/31/2022	Dues & Memberships	1 17 2550 0 GF01	200.00	
	12/31/2022	Office Supplies	1 17 3010 0 GF01	62.00	
	12/31/2022	Postage/Freight/Shipping	1 19 2010 0 GF01	4.00	
	12/31/2022	Internet Access	1 19 2040 0 GF01	334.00	
	12/31/2022	Office Equipment Rental	1 19 2200 0 GF01	320.00	
	12/31/2022	Other Contract Services	1 19 2990 0 GF01	20.00	
	12/31/2022	Office Supplies	1 19 3010 0 GF01	4.00	
	12/31/2022	Election Supplies	1 19 3095 0 GF01	347.00	
	12/31/2022	Postage/Freight/Shipping	1 20 2010 0 GF01	57.00	
	12/31/2022	Internet Access	1 20 2040 0 GF01	759.00	
	12/31/2022	Other Rentals Svcs	1 20 2245 0 GF01	1,411.00	
	12/31/2022	Repair/Maint Co Vehicles	1 20 2400 0 GF01	415.00	
	12/31/2022	Repair/Maint Other Equip	1 20 2420 0 GF01	4,439.00	
	12/31/2022	Mileage/Toll/Parking/Rntl	1 20 2510 0 GF01	91.00	
	12/31/2022	Meals	1 20 2540 0 GF01	237.00	
	12/31/2022	Training & Registrations	1 20 2560 0 GF01	80.00	
	12/31/2022	Subscriptions	1 20 2570 0 GF01	2,550.00	
	12/31/2022	Credit Card Fees	1 20 2750 0 GF01	227.00	
	12/31/2022	Other Contract Services	1 20 2990 0 GF01	24,010.00	
	12/31/2022	Office Supplies	1 20 3010 0 GF01	78.00	
	12/31/2022	Clothing	1 20 3040 0 GF01	62.00	
	12/31/2022	Medical Supplies	1 20 3060 0 GF01	8,658.00	
	12/31/2022	Pharmacy Supplies	1 20 3075 0 GF01	182.00	
	12/31/2022	Fuel & Lubricants	1 20 3080 0 GF01	1,414.00	
	12/31/2022	Furniture > $100	1 20 4040 0 GF01		-161.00
	12/31/2022	Technology Hardware	1 20 4050 0 GF01	3,886.00	
	12/31/2022	Appraisal Services	1 22 2140 0 GF01	23,500.00	
	12/31/2022	Postage/Freight/Shipping	1 24 2010 0 GF01	15.00	
	12/31/2022	Advertising/Legal Publica	1 24 2110 0 GF01	77.00	
	12/31/2022	Office Supplies	1 24 3010 0 GF01	246.00	
	12/31/2022	Other Supplies & Material	1 24 3990 0 GF01	15.00	
	12/31/2022	Internet Access	1 29 2040 0 GF01	120.00	

Attachment: Completed Audit Riley County letter (13765 : 2022 Audit Presentation)

Number	Date	Name	Account No	Debit	Credit
3 continued	12/31/2022	Comp Software Main/Support	1 29 2430 0 GF01	45,198.00	
	12/31/2022	Subscriptions	1 29 2570 0 GF01	60.00	
	12/31/2022	Clothing	1 29 3040 0 GF01	882.00	
	12/31/2022	SrvTechSupt	1 29 3303 0 GF01	540.00	
	12/31/2022	Web Development	1 29 3305 0 GF01	1,751.00	
	12/31/2022	Telecommunications Equipm	1 29 4030 0 GF01	3,480.00	
	12/31/2022	Technology Hardware	1 29 4050 0 GF01	46.00	
	12/31/2022	State Unemployment	1 30 1510 0 GF01	1,146.00	
	12/31/2022	Phone Services	1 30 2020 0 GF01	6,976.00	
	12/31/2022	Internet Access	1 30 2040 0 GF01	1,328.00	
	12/31/2022	Physician Fees	1 30 2650 0 GF01	3,625.00	
	12/31/2022	Accountant&Auditor Fees	1 30 2755 0 GF01	1,275.00	
	12/31/2022	Electric/Gas Services	1 30 2810 0 GF01	36,114.00	
	12/31/2022	Water	1 30 2830 0 GF01	3,590.00	
	12/31/2022	Internet Access	1 40 2040 0 GF01	685.00	
	12/31/2022	Advertising/Legal Publica	1 40 2110 0 GF01	405.00	
	12/31/2022	Office Equipment Rental	1 40 2200 0 GF01	245.00	
	12/31/2022	Repair/Maint Co Vehicles	1 40 2400 0 GF01	1,207.00	
	12/31/2022	Repair/Maint Build/Ground	1 40 2480 0 GF01	558.00	
	12/31/2022	Training & Registrations	1 40 2560 0 GF01	975.00	
	12/31/2022	Engineering Fees	1 40 2635 0 GF01	220.00	
	12/31/2022	Sewage Charges	1 40 2840 0 GF01	518.00	
	12/31/2022	Other Contract Services	1 40 2990 0 GF01	80.00	
	12/31/2022	Office Supplies	1 40 3010 0 GF01	73.00	
	12/31/2022	Computer Supplies	1 40 3030 0 GF01	1,556.00	
	12/31/2022	Supplies - Printer	1 40 3032 0 GF01	95.00	
	12/31/2022	Clothing	1 40 3040 0 GF01	187.00	
	12/31/2022	Protective Gear	1 40 3045 0 GF01	98.00	
	12/31/2022	Fuel & Lubricants	1 40 3080 0 GF01	33,718.00	
	12/31/2022	Custodian Supplies	1 40 3090 0 GF01	7,204.00	
	12/31/2022	Deicing Materials	1 40 3120 0 GF01	20,229.00	
	12/31/2022	Parts & Tools < $100	1 40 3140 0 GF01	2,307.00	
	12/31/2022	Parts & Tools > $100	1 40 3150 0 GF01	8,326.00	
	12/31/2022	Sign Materials	1 40 3190 0 GF01	4,052.00	
	12/31/2022	Other Supplies & Material	1 40 3990 0 GF01	1,467.00	
	12/31/2022	Tech Hardware-Notebook	1 40 4051 0 GF01	13,000.00	
	12/31/2022	Tax Payment	1 41 2300 0 GF01	477.00	
	12/31/2022	Repair/Maint Other Equip	1 41 2420 0 GF01	400.00	
	12/31/2022	Repair/Maint Build/Ground	1 41 2480 0 GF01	11.00	
	12/31/2022	Other Contract Services	1 41 2990 0 GF01	1,368.00	
	12/31/2022	Office Supplies	1 41 3010 0 GF01	346.00	
	12/31/2022	Parts & Tools < $100	1 41 3140 0 GF01	29.00	
	12/31/2022	Machinery Equipment Rental	1 40 2210 81 GF01	8,600.00	
	12/31/2022	Repair/Maint Build/Ground	1 40 2480 81 GF01	17.00	
	12/31/2022	Dues & Memberships	1 40 2550 81 GF01	252.00	
	12/31/2022	Training & Registrations	1 40 2560 81 GF01	50.00	
	12/31/2022	Custodian Supplies	1 40 3090 81 GF01	640.00	
	12/31/2022	Parts & Tools < $100	1 40 3140 81 GF01	46.00	
	12/31/2022	Other Supplies & Material	1 40 3990 81 GF01	462.00	
	12/31/2022	Other Contract Services	118 0 2990 0 CA118	528.00	
	12/31/2022	Computer Maint/Support	3 0 2430 977 D3	3,192.00	
	12/31/2022	Architect Fees	3 0 2630 977 D3	26,363.00	
	12/31/2022	Architect Fees	3 0 2630 978 D3	90,090.00	
	12/31/2022	Engineering Fees	3 0 2635 978 D3	10,500.00	
	12/31/2022	Other Fees	3 0 4030 977 D3	932.00	
	12/31/2022	Other Fees	3 0 4033 977 D3	925.00	
	12/31/2022	Other Supplies	3 0 4057 977 D3	788.00	
	12/31/2022	Engineering Fees	390 0 2635 0 UPL390	1,760.00	
	12/31/2022	Tech Hardware-Notebook	50 50 4051 0 CT50	750.00	
	12/31/2022	Misc Refunds/Reimbursmts	51 8 2585 43 CS51	875.00	
	12/31/2022	Courts-Medical/Psych/Lab	51 8 2665 43 CS51	625.00	
	12/31/2022	Postage/Freight/Shipping	1 19 2010 203 GF01	3.00	
	12/31/2022	Other Contract Services	1 30 2990 790 GF01	1,000.00	

Attachment: Completed Audit Riley County letter (13765 : 2022 Audit Presentation)

Number	Date	Name	Account No	Debit	Credit
3 continued	12/31/2022	Other Contract Services	1 30 2990 810 GF01	40,736.00	
	12/31/2022	Phone Services	30 400 2020 0 HD30	169.00	
	12/31/2022	Printing/Duplicating Srv	30 415 2080 0 HD30		-234.00
	12/31/2022	Internet Access	30 420 2040 0 HD30	120.00	
	12/31/2022	Printing/Duplicating Srv	30 423 2080 0 HD30	46.00	
	12/31/2022	Internet Access	30 441 2040 0 HD30	160.00	
	12/31/2022	Internet Access	30 444 2040 0 HD30	80.00	
	12/31/2022	Other Supplies & Material	30 444 3990 0 HD30		-54.00
	12/31/2022	Internet Access	30 445 2040 0 HD30	86.00	
	12/31/2022	Supplies - Printer	30 445 3032 0 HD30	187.00	
	12/31/2022	Waste Disposal	130 130 2850 0 MVO130	40.00	
	12/31/2022	Office Supplies	130 130 3010 0 MVO130	956.00	
	12/31/2022	Furniture > $100	130 130 4040 0 MVO130	12,832.00	
	12/31/2022	Other Equipment	145 145 4020 0 CIF145	80,851.00	
	12/31/2022	Phone Services	150 150 2020 0 SW150	271.00	
	12/31/2022	Repair/Maint Co Vehicles	150 150 2400 0 SW150	7,836.00	
	12/31/2022	Repair/Maint Build/Ground	150 150 2480 0 SW150	1,510.00	
	12/31/2022	Other Repairs Maintenance	150 150 2490 0 SW150	38.00	
	12/31/2022	Admin/Clerical Fees	150 150 2605 0 SW150	6,270.00	
	12/31/2022	Electric/Gas Services	150 150 2810 0 SW150	2,959.00	
	12/31/2022	Water	150 150 2830 0 SW150	1,239.00	
	12/31/2022	Waste Disposal	150 150 2850 0 SW150	182,807.00	
	12/31/2022	Other Contract Services	150 150 2990 0 SW150	1,271.00	
	12/31/2022	Medical Supplies	150 150 3060 0 SW150	37.00	
	12/31/2022	Fuel & Lubricants	150 150 3080 0 SW150	774.00	
	12/31/2022	Propane	150 150 3085 0 SW150	521.00	
	12/31/2022	Deicing Materials	150 150 3120 0 SW150	22.00	
	12/31/2022	Parts & Tools < $100	150 150 3140 0 SW150	557.00	
	12/31/2022	Parts & Tools > $100	150 150 3150 0 SW150	1,348.00	
	12/31/2022	Repair/Maint Build/Ground	152 152 2480 7 CB152	87.00	
	12/31/2022		152 152 3090 0 CB152	25.00	
	12/31/2022	Parts & Tools < $100	152 152 3140 0 CB152	501.00	
	12/31/2022	Repair/Maint Build/Ground	173 171 2480 0 RLO173	4,782.00	
	12/31/2022	Physician Fees	173 171 2650 0 RLO173	4,219.00	
	12/31/2022	Engineering Fees	180 180 2635 0 LC180	962.00	
	12/31/2022	Water	180 180 2830 0 LC180	684.00	
	12/31/2022	Postage/Freight/Shipping	183 183 2010 0 RCFD183	41.00	
	12/31/2022	Internet Access	183 183 2040 0 RCFD183	371.00	
	12/31/2022	Repair/Maint Co Vehicles	183 183 2400 0 RCFD183	2,144.00	
	12/31/2022	Meals	183 183 2540 0 RCFD183	48.00	
	12/31/2022	Electric/Gas Services	183 183 2810 0 RCFD183	1,756.00	
	12/31/2022	Water	183 183 2830 0 RCFD183	1,681.00	
	12/31/2022	Waste Disposal	183 183 2850 0 RCFD183	162.00	
	12/31/2022	Fuel & Lubricants	183 183 3080 0 RCFD183	2,803.00	
	12/31/2022	Propane	183 183 3085 0 RCFD183	2,734.00	
	12/31/2022	Parts & Tools < $100	183 183 3140 0 RCFD183	456.00	
	12/31/2022	Parts & Tools > $100	183 183 3150 0 RCFD183		-144.00
	12/31/2022	Tax Payment	238 238 2300 0 HIWD238	15.00	
	12/31/2022	Admin/Clerical Fees	238 238 2605 0 HIWD238	189.00	
	12/31/2022	Misc Fees	238 238 2657 0 HIWD238	39.00	
	12/31/2022	Chemical Analysis/Samplin	238 238 2690 0 HIWD238	46.00	
	12/31/2022	Other Contract Services	238 238 2990 0 HIWD238	963.00	
	12/31/2022	Water	238 238 3130 0 HIWD238	1,220.00	
	12/31/2022	Benefit District Oper	239 239 2310 0 CSBD239	833.00	
	12/31/2022	Admin/Clerical Fees	239 239 2605 0 CSBD239	14.00	
	12/31/2022	Other Contract Services	239 239 2990 0 CSBD239	113.00	
	12/31/2022	Benefit District Oper	242 242 2310 0 DCS242	100.00	
	12/31/2022	Admin/Clerical Fees	242 242 2605 0 DCS242	104.00	
	12/31/2022	Electric/Gas Services	242 242 2810 0 DCS242	233.00	
	12/31/2022	Other Contract Services	242 242 2990 0 DCS242	313.00	
	12/31/2022	Admin/Clerical Fees	244 244 2605 0 MB244	263.00	
	12/31/2022	Misc Fees	244 244 2657 0 MB244	13.00	
	12/31/2022	Chemical Analysis/Samplin	244 244 2690 0 MB244	41.00	

Number	Date	Name	Account No	Debit	Credit
3 continued	12/31/2022	Other Contract Services	244 244 2990 0 MB244	38.00	
	12/31/2022	Water	244 244 3130 0 MB244	638.00	
	12/31/2022	Phone Services	248 248 2020 0 VO248	95.00	
	12/31/2022	Other Contract Services	248 248 2990 0 VO248	75.00	
	12/31/2022	Benefit District Oper	252 252 2310 0 THS252	350.00	
	12/31/2022	Admin/Clerical Fees	252 252 2605 0 THS252	135.00	
	12/31/2022	Tax Payment	256 256 2300 0 KWO256	114.00	
	12/31/2022	Benefit Dist Maintenance	256 256 2315 0 KWO256	70.00	
	12/31/2022	Admin/Clerical Fees	256 256 2605 0 KWO256	495.00	
	12/31/2022	Misc Fees	256 256 2657 0 KWO256	100.00	
	12/31/2022	Chemical Analysis/Samplin	256 256 2690 0 KWO256	149.00	
	12/31/2022	Electric/Gas Services	256 256 2810 0 KWO256	401.00	
	12/31/2022	Other Contract Services	256 256 2990 0 KWO256	1,600.00	
	12/31/2022	Parts & Tools < $100	256 256 3140 0 KWO256	2,945.00	
	12/31/2022	Admin/Clerical Fees	285 285 2605 0 LHS285	16.00	
	12/31/2022	Repair/Maint Build/Ground	152 152 2480 63 CB152	310.00	
	12/31/2022	Repair/Maint Build/Ground	152 152 2480 64 CB152	424.00	
	12/31/2022	Repair/Maint Build/Ground	152 152 2480 65 CB152	2,500.00	
	12/31/2022	Repair/Maint Build/Ground	152 152 2480 66 CB152	40.00	
	12/31/2022	Repair/Maint Build/Ground	152 152 2480 69 CB152	1,698.00	
	12/31/2022	Repair/Maint Build/Ground	152 152 2480 71 CB152	1,700.00	
	12/31/2022	Repair/Maint Build/Ground	152 152 2480 72 CB152	80.00	
	12/31/2022	Medical Supplies	152 152 3060 24 CB152	198.00	
	12/31/2022	Medical Supplies	152 152 3060 92 CB152	33.00	
	12/31/2022	Medical Supplies	152 152 3060 93 CB152	49.00	
	12/31/2022	Medical Supplies	152 152 3060 94 CB152	47.00	
	12/31/2022	Medical Supplies	152 152 3060 95 CB152	45.00	
	12/31/2022	Medical Supplies	152 152 3060 96 CB152	7.00	
	12/31/2022	Internet Access	30 400 2040 349 HD30	80.00	
	12/31/2022	Repair/Maint Other Equip	30 400 2420 337 HD30	3,565.00	
	12/31/2022	Internet Access	30 416 2040 128 HD30	40.00	
	12/31/2022	Internet Access	30 420 2040 338 HD30	40.00	
	12/31/2022	Autos & Pickups	145 145 4080 302 CIF145	2,200.00	
	12/31/2022	Phone Services	148 148 2020 149 E911F148	3,255.00	
	12/31/2022	Internet Access	148 148 2040 149 E911F148	2,417.00	
	12/31/2022	Repair/Maint Other Equip	148 148 2420 149 E911F148	12,629.00	
	12/31/2022	Electric/Gas Services	148 148 2810 149 E911F148	2,855.00	
	12/31/2022	Repair/Maint Build/Ground	152 152 2480 118 CB152	6,705.00	
	12/31/2022	Repair/Maint Co Vehicles	157 158 2400 454 RBCP157	80.00	
	12/31/2022	Engineering Fees	157 158 2635 454 RBCP157	499.00	
	12/31/2022	Benefit District Oper	230 230 2310 196 UPW230	900.00	
	12/31/2022	Benefit District Oper	230 230 2310 197 UPW230	1,400.00	
	12/31/2022	Benefit Dist Maintenance	230 230 2315 197 UPW230	379.00	
	12/31/2022	Admin/Clerical Fees	230 230 2605 196 UPW230	194.00	
	12/31/2022	Admin/Clerical Fees	230 230 2605 197 UPW230	194.00	
	12/31/2022	Misc Fees	230 230 2657 196 UPW230	56.00	
	12/31/2022	Chemical Analysis/Samplin	230 230 2690 196 UPW230	72.00	
	12/31/2022	Chemical Analysis/Samplin	230 230 2690 197 UPW230	455.00	
	12/31/2022	Electric/Gas Services	230 230 2810 196 UPW230	293.00	
	12/31/2022	Electric/Gas Services	230 230 2810 197 UPW230	828.00	
	12/31/2022	Acct Pay/Deposit Refund	230 230 2895 196 UPW230	38.00	
	12/31/2022	Acct Pay/Deposit Refund	230 230 2895 197 UPW230	38.00	
	12/31/2022	Other Contract Services	230 230 2990 196 UPW230	56.00	
	12/31/2022	Other Contract Services	230 230 2990 197 UPW230	56.00	
	12/31/2022	Water	230 230 3130 196 UPW230	2,509.00	
	12/31/2022	Benefit Dist Maintenance	284 284 2315 197 UPWCR284	8,464.00	
	12/31/2022	Engineering Fees	284 284 2635 197 UPWCR284	4,068.00	
		Record CY A.P per client report GLLT34- thru year end			
4	12/31/2022	Encumbrances - A/P	1 2000 GF01		-5.00
	12/31/2022	Encumbrances - A/P	145 2000 CIF145		-196,395.00

Number	Date	Name	Account No	Debit	Credit
4 continued	12/31/2022	Encumbrances - A/P	157 2000 RBCP157		-10,815.00
	12/31/2022	Prior Year Expenses	1 3 5920 0 GF01	5.00	
	12/31/2022	Prior Year Expenses	145 145 5920 0 CIF145	196,395.00	
	12/31/2022	Prior Year Expenses	157 158 5920 0 RBCP157	10,815.00	
		Record 2021 encumbrances that are outstanding as of 12.31.2022			
5	12/31/2022	Encumbrances - A/P	1 2000 GF01		-2,036.00
	12/31/2022	Encumbrances - A/P	145 2000 CIF145		-44,941.00
	12/31/2022	Encumbrances - A/P	157 2000 RBCP157		-40,412.00
	12/31/2022	Prior Year Expenses	1 40 5920 0 GF01	2,036.00	
	12/31/2022	Prior Year Expenses	145 145 5920 64 CIF145	44,941.00	
	12/31/2022	Prior Year Expenses	157 158 5920 460 RBCP157	40,412.00	
		Record 2019 encumbrances that are outstanding as of 12.31.2022			
6	12/31/2022	Encumbrances - A/P	1 2000 GF01		-63,965.00
	12/31/2022	Encumbrance - A/P	3 2000 D3		
	12/31/2022	Encumbrance - A/P	3 2000 D3		-733,814.00
	12/31/2022	Encumbrances - A/P	145 2000 CIF145		-681,691.00
	12/31/2022	Encumbrances - A/P	157 2000 RBCP157		
	12/31/2022	Encumbrances - A/P	284 2000 UPWCR284		-28,795.00
	12/31/2022	Encumbrance - A/P	390 2000 UPL390		-134,632.00
	12/31/2022	Other Contract Services	3 0 2990 0 D3	791,648.00	
	12/31/2022	Appraisal Services	1 22 2140 0 GF01	31,050.00	
	12/31/2022	Engineering Fees	1 40 2635 0 GF01	22,112.00	
	12/31/2022	Sign Materials	1 40 3190 0 GF01	6,303.00	
	12/31/2022	Building Improvements	1 40 4130 0 GF01	4,500.00	
	12/31/2022	Computer Maint/Support	3 0 2430 977 D3		-3,192.00
	12/31/2022	Architect Fees	3 0 2630 977 D3	21,969.00	
	12/31/2022	Architect Fees	3 0 2630 978 D3		-79,803.00
	12/31/2022	Engineering Fees	3 0 2635 977 D3		
	12/31/2022	Other Equipment	3 0 4020 977 D3	5,837.00	
	12/31/2022	Other Fees	3 0 4030 977 D3		-932.00
	12/31/2022	Other Fees	3 0 4033 977 D3		-925.00
	12/31/2022	Other Supplies	3 0 4057 977 D3		-788.00
	12/31/2022	Engineering Fees	390 0 2635 0 UPL390	134,632.00	
	12/31/2022	Surveillance Equipment	145 145 4070 0 CIF145	209,349.00	
	12/31/2022	Heavy Duty Trucks	145 145 4090 0 CIF145	472,342.00	
	12/31/2022	Building Improvements	145 145 4130 0 CIF145		
	12/31/2022	Engineering Fees	145 145 2635 465 CIF145		
	12/31/2022	Engineering Fees	157 158 2635 457 RBCP157		
	12/31/2022	Engineering Fees	157 158 2635 458 RBCP157		
	12/31/2022	Engineering Fees	157 158 2635 459 RBCP157		
	12/31/2022	Engineering Fees	157 158 2635 460 RBCP157		
	12/31/2022	Engineering Fees	157 158 2635 461 RBCP157		
	12/31/2022	Engineering Fees	284 284 2635 197 UPWCR284	28,795.00	
		Record CY encumbrances per client report GLLT34- thru year end			
7	12/31/2022	Economic Development Equity	146 3000 ED146	733.00	
	12/31/2022	Grants-Other	52 20 209 19 EGF52		-2,000.00
	12/31/2022	Misc Refunds/Reimbursmts	146 146 2585 0 ED146		-733.00
	12/31/2022	Prior Year Corrections	230 230 5940 0 UPW230		-121.00
	12/31/2022	Advertising/Legal Publica	235 235 2110 0 ELSW235		-1,020.00
	12/31/2022	Prior Year Expenses	235 235 5920 0 ELSW235	1,020.00	
	12/31/2022	Prior Year Corrections	52 20 55940 19 EGF52	2,000.00	
	12/31/2022	Prior Year Voids	230 230 5910 196 UPW230	121.00	
		Agree equity to PY report			

Number	Date	Name	Account No	Debit	Credit
8	12/31/2022	Cash	LL 1000 LL	131,830.00	
	12/31/2022	Equity	LL 3000 LL		-110,521.00
	12/31/2022	Receipts	LL 4000 LL		-31,664.00
	12/31/2022	Disbursements	LL 6000 LL	10,355.00	
		Record Law Library fund activity			
9	12/31/2022	Cash	ATF 1000 ATF	14,424.00	
	12/31/2022	Equity	ATF 3000 ATF		-10,352.00
	12/31/2022	Receipts	ATF 4000 ATF		-115,475.00
	12/31/2022	Disbursements	ATF 6000 ATF	111,403.00	
		Record ATF fund activity			
10	12/31/2022	Federal Grant	30 400 207 349 HD30		-34,410.00
	12/31/2022	Special Collections	30 400 599 350 HD30	34,410.00	
		Reclass of revenue			
11	12/31/2022	Encumbrance - A/P	3 2000 D3	598,386.00	
	12/31/2022	Other Contract Services	3 0 2990 0 D3		-583,000.00
	12/31/2022	Architect Fees	3 0 2630 977 D3		-15,386.00
		Client entry to cancel remainder balance on ARPA/Disaster fund encu			