Riley County, Kansas

Regulatory Basis
Financial Statement
December 31, 2021

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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, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my 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, 2021, 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, 2021, 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), *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 my report. We are required to be independent of the County, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my 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 U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 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, 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's 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 my judgment, 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 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, and the schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

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

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 November 29, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

James Gordon + Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
November 29, 2022

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	$ 10,226,556	$ -	$ 35,918,978	$ 30,671,819	$ 15,473,715	$ 325,917	$ 15,799,632
Special Purpose Funds							
Disaster	2,807,410	-	7,210,237	2,904,910	7,112,737	-	7,112,737
CDBG	-	-	59,249	59,249	-	-	-
Health Department	782,868	-	5,539,300	5,201,001	1,121,167	60,505	1,181,672
Register of Deeds Technology	166,887	-	96,668	62,695	200,860	-	200,860
County Clerk Technology	104,310	-	24,203	-	128,513	-	128,513
County Treasurer Technology	52,160	-	24,175	-	76,335	-	76,335
War Memorial	10,700	-	750	1,080	10,370	-	10,370
County Auction	15,820	-	163,935	11,536	168,219	619	168,838
Prosecuting Attorney Training	2,118	-	1,965	-	4,083	-	4,083
Motor Vehicle Operations	56,357	-	396,762	407,958	45,161	6,108	51,269
Special Alcohol Programs	3,763	-	3,232	2,500	4,495	-	4,495
Community Corrections	41,483	-	931,428	899,323	73,588	4,124	77,712
Capital Improvements	5,633,114	22,839	4,016,771	2,523,443	7,149,281	1,220,426	8,369,707
Economic Development	149,334	-	300,000	340,024	109,310	7,676	116,986
County Building	24,205	-	379,199	293,135	110,269	5,846	116,115
Road and Bridge 1/2 Cent Sales Tax	4,471,895	28,506	2,063,248	2,567,248	3,996,401	2,016,613	6,013,014
RCPD	305,513		4,659,859	4,760,798	204,574	4,300	208,874
Landfill Closure	42,082	-	30,000	33,264	38,818	1,061	39,879
Fire District	3,584	-	1,123,208	1,085,060	41,732	10,302	52,034
Rural Fire Capital Outlay	225,706	-	222,660	-	448,366	-	448,366
EMS Grants	6,068	-	2,000	4,144	3,924	2,144	6,068
Miscellaneous Nonbudgeted	186,933	-	3,827	13,128	177,632	1,930	179,562
Bond and Interest Fund							
Bond and Interest	227,663	-	3,037,415	3,048,737	216,341	-	216,341

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

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

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	$ 1,155	$ -	$ 14,000	$ 1,155	$ 14,000	$ -	$ 14,000
Fairmont Heights	(89,655)	20,106	600,307	530,758	-	-	-
Radio Infrastructure Project	83,504	-	-	83,504	-	-	-
Keats Sewer Capital Project	2,316		2,500	4,400	416	1,100	1,516
Expansion of University Park/Lakeside Heights	-	-	5,000	5,240	(240)	2,720	2,480
Business Funds							
Emergency 911	815,189	-	363,684	407,825	771,048	7,571	778,619
Solid Waste Disposal	421,226	-	2,692,401	2,660,123	453,504	182,038	635,542
University Park Water and Sewer District	42,302	-	118,601	113,811	47,092	6,753	53,845
University Park Water and Sewer Reserve	122,648	-	31,210	-	153,858	-	153,858
Hunter's Island Water District	271	-	29,973	29,762	482	2,408	2,890
Hunter's Island Water Reserve	14,657	-	1,096	-	15,753	-	15,753
Carson Sewer Benefit District	37,665	-	41,605	40,361	38,909	1,648	40,557
Carson Sewer Reserve	7,413	-	29,696	-	37,109	-	37,109
Deep Creek Sewer District	11,327	-	6,236	7,525	10,038	868	10,906
Deep Creek Reserve	32,309	-	5,476	-	37,785	-	37,786
Moehlman Bottoms Water District	4,536	-	17,023	15,875	5,684	1,290	6,974
Moehlman Bottoms Reserve	6,597	-	660	-	7,257	-	7,257
Valleywood Operations District	27,346	-	20,612	25,030	22,928	-	22,928
Valleywood Operations Reserve	107,632	-	20,000	-	127,632	-	127,632
Terra Heights Sewer District	21,774	-	25,165	23,951	22,988	647	23,635
Terra Heights Sewer Sinking	72,764	-	19,550	3,232	89,082	-	89,082

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

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

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	$ 32,235	$ -	$ 87,885	$ 99,950	$ 20,170	$ 6,866	$ 27,036
Konza Water Reserve	225,422	-	15,000	-	240,422	-	240,422
Lakeside Heights Sewer District	2,310	-	690	1,206	1,794	55	1,849
Lakeside Heights Sewer Reserve	7,879	-	720	-	8,599	-	8,599
Mertz/McGehee Drainage District	6,183	-	-	-	6,183	-	6,183
Total Financial Reporting Entity	$ 27,563,534	$ 71,451	$ 70,358,159	$ 58,944,760	$ 39,048,384	$ 3,881,535	$ 42,929,920

Composition of Cash	
Certificates of Deposit	$ 6,000,000
Savings Accounts	343,269
Checking Accounts	104,573,763
Petty Cash and Change Funds	8,927
Total Cash	110,925,959
Less: Agency Funds per Schedule 3	(67,996,039)
Total Reporting Entity (Excluding Agency Funds)	$ 42,929,920

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

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.

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.

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 not hold a revenue neutral rate haring for the 2021 budget.

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.

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
Health Department	$ 4,906,190	$ 5,844,762
RCPD	4,712,215	4,891,992
Disaster	-	10,017,092
CDBG	-	60,000
Rural Fire Capital Outlay	357,523	472,531
Rural Fire District #1	1,124,440	1,118,024
Bond & Interest	598,752	3,251,591
Solid Waste	2,807,000	3,093,226
Fire Station Projects	-	1,156
Radio Infrastructure Project	-	83,505
County Building	393,000	403,336
Fairmont Heights	-	620,413

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.

1. Summary of Significant Accounting Policies, Continued

(d) Budgetary Information, Continued

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

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

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

(e) Investment Earnings

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

(f) Reimbursements

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

(g) Property Tax

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

2. Deposits and Investments

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

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

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

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

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

At December 31, 2021, the County's carrying amount of deposits was $110,925,959 and the bank balance was $111,156,724. 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.

3. Capital Projects

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

Projects	Project Authorization	Expended To Date
Sewer Projects	$ 35,614	$ 32,286
Bridge Projects	1,722,707	319,637
Culvert Projects	146,137	119,662
Facilities Projects	293,336	68,004

4. Interfund Transfers

Interfund transfers within the County are substantially for the purpose of subsidizing the operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by the Kansas Statutes. The County's interfund transfers and regulatory authority For the Year Ended December 31, 2021 were as follows:

From	To	Regulatory Authority	Amount
General	Economic Development	K.S.A. 19-4102	$ 300,000
General	Capital Improvements	K.S.A. 19-120	3,716,027
General	Landfill Closure	Court Order	30,000
General	Health Department	K.S.A. 65-204	1,493,034
General	Community Corrections	Home Rule	15,842
General	Fire District	Home Rule	7,109
General	University Park/Lakeside Heights	Home Rule	5,000
General	Keats Sewer Capital Project	Home Rule	2,500
Disaster	General	Home Rule	2,771,562
Disaster	Fairmont Heights	Home Rule	97,500
Disaster	Motor Vehicle Operations	Home Rule	3,360
Disaster	Solid Waste	Home Rule	2,905
Disaster	County Building	Home Rule	1,400
Health Department	General	Home Rule	1,083
Motor Vehicle Operations	General	K.S.A. 8-145	56,357
Capital Improvements	General	Home Rule	3,750
Capital Improvements	Bond & Interest	Bond Covenant	186,392
Economic Development	Bond & Interest	Bond Covenant	44,975
Fairmont Heights	Bond & Interest	Bond Covenant	1,142
Community Corrections	Court Services (SB367)	Home Rule	500
Community Corrections	General	Home Rule	500
Fire District	Rural Fire Capital Outlay	K.S.A. 19-3612c	200,000
Fire District	Fire Station Projects	K.S.A. 19-3612c	14,000
Fire Station Projects	Fire District	Bond Covenant	1,155
Valleywood Operations District	Valleywood Operations Reserve	Home Rule	20,000
Terra Heights Sewer District	Terra Heights Sinking	Home Rule	7,000
Carson Sewer Benefit District	Carson Sewer Reserve	Home Rule	25,000
University Park Water and Sewer District	University Park Water and Sewer Reserve	Home Rule	20,000
Konza Water District	Konza Water Reserve	Home Rule	15,000

5. Long-Term Debt

Changes in long-term liabilities for the County For the Year Ended December 31, 2021, 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	$ -	2,480,000	$ -
Series 2021-A	1.75%	08/27/2021	306,731	08/27/2061	-	306,731	-	306,731	-
Series 2020-A-USDA	2.38%	4/1/2020	1,222,000	04/01/2050	1,222,000	-	28,400	1,193,600	29,023
Series 2018 - University Park	3.13%	9/12/2018	2,263,360	09/12/2058	2,204,095	-	2,204,095	-	66,802
Series 2017-Bond Refunding	2.00%	11/15/2017	1,920,000	09/01/2025	1,025,000	-	245,000	780,000	20,500
Series 2016-A-USDA	2.75%	08/16/2016	600,000	08/16/2041	530,000	-	19,000	511,000	14,575
Series 2016-B-SCBA	2.38%	11/08/2016	375,000	11/08/2031	287,000	-	23,000	264,000	6,816
Series 2013-A	3.00%-3.50%	09/17/2013	1,860,000	09/01/2028	385,000	-	385,000	-	12,475
Series 2012-A	1.20%-2.00%	08/30/2012	205,000	09/01/2022	45,000	-	20,000	25,000	870
General Obligation Temporary Notes								-	
Series 2020 Temp Note	0.043%	09/09/2020	375,000	09/01/2021	375,000	-	375,000	-	1,577
Subtotal Bonds and Notes					6,073,095	2,786,731	3,299,495	5,560,331	152,638
KDOT Agreement									
56th St. Interchange at K-18	N/A	04/07/2011	1,500,000	01/31/2021	150,000	-	150,000	-	-
Subtotal KDOT Agreement					150,000	-	150,000	-	-
Capital Leases									
Fire Station Radio	1.75%	04/30/2020	285,000	04/30/2025	285,000	-	55,040	229,960	4,988
2018 Radio Infrastructure	2.95%	05/23/2018	5,113,137	05/24/2033	4,553,503	-	292,467	4,261,036	134,329
4 Road Graders	2.71%	06/14/2013	834,076	06/14/2023	521,122	-	40,941	480,181	14,119
Subtotal Capital Leases					5,359,625	-	388,448	4,971,177	153,436
Total Contractual Indebtedness					$ 11,582,720	$ 2,786,731	$ 3,837,943	$ 10,531,508	$ 306,074

5. Long-Term Debt, Continued

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

	Years												
	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	2047-2051	2052-2056	2057-2061	Total
Principal													
General Obligation Bonds	$ 442,436	$ 349,221	$ 346,935	$ 357,842	$ 185,681	$ 844,611	$ 690,642	$ 767,708	$ 682,968	$ 699,675	$ 141,708	$ 50,904	$ 5,560,331
Capital Leases	399,149	805,090	377,102	387,531	338,228	1,846,824	817,253	-	-	-	-	-	4,971,177
Total Principal	841,585	1,154,311	724,037	745,373	523,909	2,691,435	1,507,895	767,708	682,968	699,675	141,708	50,904	10,531,508
Interest													
General Obligation Bonds	129,691	119,449	111,315	102,986	94,526	89,444	84,434	78,999	74,953	70,864	67,415	64,327	1,088,403
Capital Leases	142,735	131,732	109,721	99,292	88,568	78,590	68,318	57,743	46,856	35,648	24,109	12,230	895,542
Total Interest	272,426	251,181	221,036	202,278	183,094	168,034	152,752	136,742	121,809	106,512	91,524	76,557	1,983,945
Total Principal & Interest	$ 1,114,011	$ 1,405,492	$ 945,073	$ 947,651	$ 707,003	$ 2,859,469	$ 1,660,647	$ 904,450	$ 804,777	$ 806,187	$ 233,232	$ 127,461	$ 12,515,453

6. Compensated Absences

Expenses for accumulated vacation and sick leave earned by the employees of the County are recorded when paid or taken by the employee. The County's policies regarding vacations, short-term sick leave, and personal time off are combined into an annual leave category. The annual leave policy permits employees to accumulate a maximum of 12 to 21 days. Upon termination or resignation from service with the County, employees are entitled to payment of all annual leave earned prior to termination or resignation. All regular full-time employees earn and accumulate extended sick leave at the rate of 1.85 hours for each regular pay period of service. Upon retirement, an employee may receive compensation for accumulated extended sick leave at the rates in the County's extended sick leave payout table. To qualify for extended sick leave payment, an employee must have 384 hours accumulated. The County will pay 120 hours' compensation for 384 hours accumulated up to a maximum 376 hours' compensation for 768 hours accumulated. At December 31, 2021, the County's potential liability for accumulated vacation and sick leave was approximately $720,494 and $476,997, respectively. This is not reflected in the financial statement.

7. Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $1,096,296 for KPERS and $530,399 for KP&F For the Year Ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $7,796,511 and $3,860,291 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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.

8. Risk Management

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

9. Compliance, Stewardship and Accountability

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, 2021, the Expansion of University Park/Lakeside Heights fund had an ending unencumbered cash balance of ($240) and the Returned Check fund had an ending unencumbered cash balance of ($10,984).

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. 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

Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2021

Funds		Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General		$ 35,300,833	$ -	$ 35,300,833	$ 30,671,819	$ (4,629,014)
Special Purpose Funds						
Disaster	*	10,017,092	-	10,017,092	2,904,910	(7,112,182)
CDBG	*	60,000	-	60,000	59,249	(751)
Health Department		5,844,762	-	5,844,762	5,201,001	(643,761)
Register of Deeds Technology	*	91,568	-	91,568	62,695	(28,873)
County Clerk Technology	*	106,703	-	106,703	-	(106,703)
County Treasurer Technology	*	56,977	-	56,977	-	(56,977)
War Memorial	*	9,575	-	9,575	1,080	(8,495)
County Auction	*	86,238	-	86,238	11,536	(74,702)
Motor Vehicle Operations	*	418,158	-	418,158	407,958	(10,200)
Special Alcohol Programs		9,023	-	9,023	2,500	(6,523)
Community Corrections	*	987,649	-	987,649	899,323	(88,326)
Capital Improvements	*	9,070,167	-	9,070,167	2,523,443	(6,546,724)
Economic Development		401,322	-	401,322	340,024	(61,298)
County Building		403,336	-	403,336	293,135	(110,201)
Road and Bridge 1/2 Cent Sales Tax	*	4,320,367	-	4,320,367	2,567,248	(1,753,119)
RCPD		4,891,992	-	4,891,992	4,760,798	(131,194)
Landfill Closure	*	52,789	-	52,789	33,264	(19,525)
Fire District		1,118,024	-	1,118,024	1,085,060	(32,964)
Rural Fire Capital Outlay	*	472,531	-	472,531	-	(472,531)
EMS Grants	*	5,067	-	5,067	4,144	(923)
Bond and Interest Fund						
Bond and Interest		3,251,591	-	3,251,591	3,048,737	(202,854)
Capital Project Funds						
Fire Station Projects	*	1,156	-	1,156	1,155	(1)
Fairmont Heights	*	620,413	-	620,413	530,758	(89,655)
Radio Infrastructure Project	*	83,505	-	83,505	83,504	(1)
Keats Sewer Capital Project	*	800,000	-	800,000	4,400	(795,600)
Expansion of University Park/Lakeside Heights	*	499,000	-	499,000	5,240	(493,760)

Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2021

Funds		Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Business Funds						
Emergency 911		$ 810,000	$ -	$ 810,000	$ 407,825	$ (402,175)
Solid Waste Disposal		3,093,226	-	3,093,226	2,660,123	(433,103)
University Park Water and Sewer District		136,421	-	136,421	113,811	(22,610)
University Park Water and Sewer Reserve	*	95,540	-	95,540	-	(95,540)
Hunter's Island Water District		30,401	-	30,401	29,762	(639)
Hunter's Island Water Reserve	*	9,027	-	9,027	-	(9,027)
Carson Sewer Benefit District		45,485	-	45,485	40,361	(5,124)
Carson Sewer Reserve	*	36,994	-	36,994	-	(36,994)
Deep Creek Sewer District		14,236	-	14,236	7,525	(6,711)
Deep Creek Reserve	*	27,705	-	27,705	-	(27,705)
Moehlman Bottoms Water District		19,354	-	19,354	15,875	(3,479)
Moehlman Bottoms Reserve	*	5,410	-	5,410	-	(5,410)
Valleywood Operations District		46,871	-	46,871	25,030	(21,841)
Valleywood Operations Reserve	*	81,672	-	81,672	-	(81,672)
Terra Heights Sewer District		33,953	-	33,953	23,951	(10,002)
Terra Heights Sewer Sinking	*	82,528	-	82,528	3,232	(79,296)
Konza Water District		121,704	-	121,704	99,950	(21,754)
Konza Water Reserve	*	149,874	-	149,874	-	(149,874)
Lakeside Heights Sewer District		2,945	-	2,945	1,206	(1,739)
Lakeside Heights Sewer Reserve	*	8,080	-	8,080	-	(8,080)
Mertz/McGehee Drainage District		6,183	-	6,183	-	(6,183)

* Funds not required by statute to be budgeted

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 23,170,428	$ 23,681,104	$ (510,676)
Delinquent Tax	423,576	-	423,576
Motor Vehicle Tax	2,125,802	2,098,101	27,701
Recreational Vehicle Tax	20,660	18,790	1,870
Watercraft Tax	10,734	11,419	(685)
Commercial Vehicle Tax	82,258	87,016	(4,758)
16/20 M Vehicle Tax	15,963	16,887	(924)
Intangibles Tax	294,855	199,173	95,682
Interest on Taxes	438,203	200,000	238,203
Local Sales Tax	2,063,248	1,500,000	563,248
Interest Income	99,575	200,000	(100,425)
Reimbursed Expenses	476,808	-	476,808
Franchise Fees	33,964	40,000	(6,036)
Licenses, Fees, Permits	457,146	742,500	(285,354)
Diversion Fees	65,489	52,000	13,489
Special City/County Highway Fund	1,108,098	1,105,010	3,088
PILT - Payments in Lieu of Taxes	39,132	37,000	2,132
Grants Non-Federal	19,015	-	19,015
Vehicle Rental Excise Tax	15,085	35,605	(20,520)
Recording Fees	651,806	275,000	376,806
21st Judicial District Case Receipts	28,010	45,000	(16,990)
Heritage Trust	48,288	25,000	23,288
Miscellaneous Collections	56,783	-	56,783
Ambulance Fees	1,340,800	1,110,422	230,378
Transfers In	2,833,252	45,527	2,787,725
Total Receipts	35,918,978	$ 31,525,554	$ 4,393,424
Expenditures			
County Attorney			
Personnel Services	1,289,525	$ 1,399,160	$ (109,635)
Employee Benefits	442,435	546,120	(103,685)
Commodities	11,754	21,250	(9,496)
Contractual Services	75,281	159,495	(84,214)
Capital Outlay	4,628	1,050	3,578
County Attorney Total	1,823,623	2,127,075	(303,452)

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, 2021

	Actual	Budget	Variance Over (Under)
County Clerk			
Personnel Services	$ 622,623	$ 636,872	$ (14,249)
Employee Benefits	209,640	251,563	(41,923)
Commodities	7,399	6,950	449
Contractual Services	40,561	58,300	(17,739)
Capital Outlay	2,465	2,000	465
County Clerk Total	882,688	955,685	(72,997)
County Commissioners			
Personnel Services	137,788	137,435	353
Employee Benefits	29,337	54,286	(24,949)
Commodities	1,983	900	1,083
Contractual Services	38,955	46,580	(7,625)
County Commissioners Total	208,063	239,201	(31,138)
Information Systems			
Personnel Services	516,659	673,847	(157,188)
Personnel Services - Health Department	67,112	-	67,112
Employee Benefits	183,558	266,169	(82,611)
Employee Benefits - Health Department	27,559	-	27,559
Commodities	14,766	18,500	(3,734)
Contractual Services	510,408	516,332	(5,924)
Contractual Services - Health Department	780	-	780
Capital Outlay	137,563	145,000	(7,437)
Information Systems Total	1,458,405	1,619,848	(161,443)
County Counselor			
Personnel Services	414,837	409,833	5,004
Employee Benefits	127,858	161,885	(34,027)
Commodities	4,141	5,350	(1,209)
Contractual Services	48,893	48,571	322
Capital Outlay	828	1,850	(1,022)
County Counselor Total	596,557	627,489	(30,932)

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, 2021

	Actual	Budget	Variance Over (Under)
Register of Deeds			
Personnel Services	$ 263,422	$ 330,282	$ (66,860)
Employee Benefits	68,546	130,461	(61,915)
Commodities	5,384	3,550	1,834
Contractual Services	54,706	44,260	10,446
Capital Outlay	10,928	7,400	3,528
Register of Deeds Total	402,986	515,953	(112,967)
County Treasurer			
Personnel Services	571,969	591,839	(19,870)
Employee Benefits	222,711	233,777	(11,066)
Commodities	-	500	(500)
Contractual Services	47,865	50,580	(2,715)
County Treasurer Total	842,545	876,696	(34,151)
District Court			
Commodities	16,338	29,500	(13,162)
Contractual Services	123,316	134,175	(10,859)
Capital Outlay	35,198	4,500	30,698
District Court Total	174,852	168,175	6,677
Emergency Management			
Personnel Services	146,627	152,104	(5,477)
Employee Benefits	56,123	60,080	(3,957)
Commodities	9,835	20,900	(11,065)
Contractual Services	73,934	25,882	48,052
Capital Outlay	1,095	6,500	(5,405)
Emergency Management Total	287,614	265,466	22,148
County Coroner			
Contractual Services	108,130	107,000	1,130
County Coroner Total	108,130	107,000	1,130
Juvenile Detention			
Contractual Services	83,601	95,000	(11,399)
Juvenile Detention Total	83,601	95,000	(11,399)

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, 2021

	Actual	Budget	Variance Over (Under)
Fair			
Commodities	$ 13,255	$ 19,700	$ (6,445)
Contractual Services	67,239	72,200	(4,961)
Capital Outlay	21,431	10,500	10,931
Fair Total	101,925	102,400	(475)
Ambulance			
Personnel Services	2,203,063	2,277,197	(74,134)
Employee Benefits	1,026,097	1,042,898	(16,801)
Commodities	121,100	113,400	7,700
Contractual Services	186,090	228,875	(42,785)
Capital Outlay	40,072	12,000	28,072
Ambulance Total	3,576,422	3,674,370	(97,948)
Museum			
Personnel Services	289,629	299,479	(9,850)
Employee Benefits	78,459	113,621	(35,162)
Commodities	3,217	3,630	(413)
Contractual Services	6,007	9,985	(3,978)
Capital Outlay	-	1,600	(1,600)
Museum Total	377,312	428,315	(51,003)
Election			
Personnel Services	257,911	321,684	(63,773)
Employee Benefits	67,988	73,751	(5,763)
Commodities	26,711	31,800	(5,089)
Contractual Services	122,247	148,000	(25,753)
Capital Outlay	622	6,500	(5,878)
Election Total	475,479	581,735	(106,256)
County Appraiser			
Personnel Services	1,043,878	1,092,987	(49,109)
Employee Benefits	377,510	427,497	(49,987)
Commodities	14,465	15,000	(535)
Contractual Services	158,285	132,555	25,730
Capital Outlay	489	1,000	(511)
County Appraiser Total	1,594,627	1,669,039	(74,412)

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, 2021

	Actual	Budget	Variance Over (Under)
Planning and Development			
Personnel Services	$ 338,182	$ 386,727	$ (48,545)
Personnel Services - Health Department	60,342	-	60,342
Employee Benefits	90,707	152,757	(62,050)
Employee Benefits - Health Department	26,593	-	26,593
Commodities	24,894	26,700	(1,806)
Contractual Services	20,249	23,545	(3,296)
Capital Outlay	3,489	3,100	389
Planning and Development Total	564,456	592,829	(28,373)
General Services			
Personnel Services	193,003	100,000	93,003
Employee Benefits	21,478	17,620	3,858
Commodities	871	2,500	(1,629)
Contractual Services	1,154,510	1,215,050	(60,540)
Capital Outlay	32,537	-	32,537
Miscellaneous	-	3,050,000	(3,050,000)
General Services Total	1,402,399	4,385,170	(2,982,771)
Public Works			
Personnel Services	2,783,391	3,341,843	(558,452)
Personnel Services - Health Department	79,862	-	79,862
Employee Benefits	1,110,485	1,285,452	(174,967)
Employee Benefits - Health Department	46,415	-	46,415
Commodities	1,398,443	1,590,950	(192,507)
Contractual Services	598,795	598,150	645
Capital Outlay	1,300,681	1,285,500	15,181
Public Works Total	7,318,072	8,101,895	(783,823)
Noxious Weed & HH Waste			
Personnel Services	329,309	335,816	(6,507)
Employee Benefits	122,652	132,648	(9,996)
Commodities	89,831	112,700	(22,869)
Contractual Services	94,201	103,510	(9,309)
Capital Outlay	5,725	-	5,725
Noxious Weed & HH Waste Total	641,718	684,674	(42,956)
Juvenile Supervision			
Contractual Services	-	1,794	(1,794)
Juvenile Supervision Total	-	1,794	(1,794)

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, 2021

	Actual	Budget	(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	70,000	70,000	-
Appropriations Total	1,591,541	1,598,622	(7,081)
Liability Insurance	589,292	681,849	(92,557)
Transfers Out	5,569,512	5,200,553	368,959
Total Expenditures	30,671,819	$ 35,300,833	$ (4,629,014)
Receipts Over (Under) Expenditures	5,247,159		
Unencumbered Cash, Beginning	10,226,556		
Unencumbered Cash, Ending	$ 15,473,715		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Federal Grant	$ 7,209,348	$ 7,209,682	$ (334)
Interest Income	889	-	889
Total Receipts	7,210,237	$ 7,209,682	$ 555
Expenditures			
Contractual Services	28,183	$ 28,183	$ -
Capital Outlay	-	9,891,409	(9,891,409)
Transfers Out	2,876,727	97,500	2,779,227
Total Expenditures	2,904,910	$ 10,017,092	$ (7,112,182)
Receipts Over (Under) Expenditures	4,305,327		
Unencumbered Cash, Beginning	2,807,410		
Unencumbered Cash, Ending	$ 7,112,737		

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

CDBG
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
CDBG Grant	$ 59,249	$ 60,000	$ (751)
Total Receipts	59,249	$ 60,000	$ (751)
Expenditures			
Capital Outlay	59,249	$ 60,000	$ (751)
Total Expenditures	59,249	$ 60,000	$ (751)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 1,154,484	$ 1,080,429	$ 74,055
Federal Grants	2,337,758	1,991,723	346,035
Other Grants	247,761	148,608	99,153
Fees - Self Pay	63,615	94,750	(31,135)
Fees - Medicaid	26,287	46,500	(20,213)
Fees - Other Insurance	156,105	276,500	(120,395)
Miscellaneous Collections	58,380	25,296	33,084
Reimbursements	1,876	243,562	(241,686)
Transfers In	1,493,034	1,154,526	338,508
Total Receipts	5,539,300	$ 5,061,894	$ 477,406
Expenditures			
General Services			
Personnel Services	709,787	$ 702,666	$ 7,121
Employee Benefits	107,245	140,075	(32,830)
Commodities	201,007	187,991	13,016
Contractual Services	382,575	484,844	(102,269)
Capital Outlay	14,388	185,933	(171,545)
Transfers Out	1,083	-	1,083
General Services Total	1,416,085	1,701,509	(285,424)
Wildcat Region PHEP			
Personnel Services	2,405	2,426	(21)
Employee Benefits	885	959	(74)
Commodities	4,590	11,946	(7,356)
Contractual Services	14,108	14,655	(547)
Capital Outlay	12,799	-	12,799
Wildcat Region PHEP Total	34,787	29,986	4,801
Emergency Response			
Personnel Services	50,002	50,258	(256)
Employee Benefits	18,016	19,853	(1,837)
Commodities	1,979	-	1,979
Contractual Services	2,921	1,025	1,896
Emergency Response Total	72,918	71,136	1,782
WIC			
Personnel Services	498,374	602,339	(103,965)
Employee Benefits	203,670	237,924	(34,254)
Commodities	8,712	17,100	(8,388)
Contractual Services	20,168	23,304	(3,136)
WIC Total	730,924	880,667	(149,743)

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, 2021

	Actual	Budget	Variance Over (Under)
March of Dimes Grant			
Commodities	$ 5,977	$ 10,000	$ (4,023)
March of Dimes Grant Total	5,977	10,000	(4,023)
Child Care Licensing			
Personnel Services	176,363	187,685	(11,322)
Employee Benefits	67,402	74,135	(6,733)
Commodities	3,981	2,825	1,156
Contractual Services	9,116	13,315	(4,199)
Capital Outlay	2,936	-	2,936
Child Care Licensing Total	259,798	277,960	(18,162)
Family Planning			
Personnel Services	232,526	250,038	(17,512)
Employee Benefits	62,689	98,765	(36,076)
Commodities	37,112	58,750	(21,638)
Contractual Services	14,697	25,800	(11,103)
Family Planning Total	347,024	433,353	(86,329)
Immunization Action Plan			
Personnel Services	118,985	121,441	(2,456)
Employee Benefits	37,493	47,969	(10,476)
Commodities	120,186	254,850	(134,664)
Contractual Services	7,873	6,800	1,073
Capital Outlay	14,416	-	14,416
Immunization Action Plan Total	298,953	431,060	(132,107)
MCH			
Personnel Services	185,207	187,857	(2,650)
Employee Benefits	63,967	74,203	(10,236)
Commodities	5,985	5,400	585
Contractual Services	16,733	8,560	8,173
MCH Total	271,892	276,020	(4,128)
Healthy Families			
Personnel Services	240,887	265,116	(24,229)
Employee Benefits	97,885	104,720	(6,835)
Commodities	4,224	3,400	824
Contractual Services	55,093	66,270	(11,177)
Healthy Families Total	398,089	439,506	(41,417)

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, 2021

	Actual	Budget	Variance Over (Under)
Raising Riley Right			
Personnel Services	$ 266,849	$ 268,575	$ (1,726)
Employee Benefits	120,879	106,087	14,792
Commodities	45,393	60,325	(14,932)
Contractual Services	407,083	384,746	22,337
Capital Outlay	15,649	-	15,649
Raising Riley Right Total	855,853	819,733	36,120
State Formula			
Personnel Services	194,301	199,651	(5,350)
Employee Benefits	57,614	78,862	(21,248)
Commodities	5,494	13,950	(8,456)
Contractual Services	45,928	58,500	(12,572)
Capital Outlay	-	3,500	(3,500)
State Formula Total	303,337	354,463	(51,126)
Kansas Health Foundation			
Personnel Services	-	48,528	(48,528)
Employee Benefits	-	19,169	(19,169)
Commodities	45,517	2,351	43,166
Contractual Services	7,585	2,930	4,655
Capital Outlay	2,464	-	2,464
Kansas Health Foundation Total	55,566	72,978	(17,412)
Chronic Disease Risk Reduction			
Personnel Services	21,033	26,481	(5,448)
Employee Benefits	3,508	10,460	(6,952)
Commodities	2,986	1,100	1,886
Contractual Services	15,829	8,350	7,479
Chronic Disease Risk Reduction Total	43,356	46,391	(3,035)
Child Care Incentive Program			
Personnel Services	40,892	-	40,892
Employee Benefits	6,953	-	6,953
Commodities	33,164	-	33,164
Contractual Services	22,085	-	22,085
Capital Outlay	3,348	-	3,348
Child Care Incentive Program Total	106,442	-	106,442
Total Expenditures	5,201,001	$ 5,844,762	$ (643,761)
Receipts Over (Under) Expenditures	338,299		
Unencumbered Cash, Beginning	782,868		
Unencumbered Cash, Ending	$ 1,121,167		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 96,577	$ 45,000	$ 51,577
Interest	91	1,000	(909)
Total Receipts	96,668	$ 46,000	$ 50,668
Expenditures			
Commodities	1,020	$ 13,739	$ (12,719)
Contractual Services	46,778	77,829	(31,051)
Capital Outlay	14,897	-	14,897
Total Expenditures	62,695	$ 91,568	$ (28,873)
Receipts Over (Under) Expenditures	33,973		
Unencumbered Cash, Beginning	166,887		
Unencumbered Cash, Ending	$ 200,860		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 24,144	$ 12,000	$ 12,144
Interest	59	400	(341)
Total Receipts	24,203	$ 12,400	$ 11,803
Expenditures			
Capital Outlay	-	$ 106,703	$ (106,703)
Total Expenditures	-	$ 106,703	$ (106,703)
Receipts Over (Under) Expenditures	24,203		
Unencumbered Cash, Beginning	104,310		
Unencumbered Cash, Ending	$ 128,513		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 24,144	$ 12,500	$ 11,644
Interest	31	400	(369)
Total Receipts	24,175	$ 12,900	$ 11,275
Expenditures			
Capital Outlay	-	$ 56,977	$ (56,977)
Total Expenditures	-	$ 56,977	$ (56,977)
Receipts Over (Under) Expenditures	24,175		
Unencumbered Cash, Beginning	52,160		
Unencumbered Cash, Ending	$ 76,335		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Donations	$ 750	$ 800	$ (50)
Total Receipts	750	$ 800	$ (50)
Expenditures			
Contractual Services	1,080	$ 9,575	$ (8,495)
Total Expenditures	1,080	$ 9,575	$ (8,495)
Receipts Over (Under) Expenditures	(330)		
Unencumbered Cash, Beginning	10,700		
Unencumbered Cash, Ending	$ 10,370		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 163,935	$ 80,000	$ 83,935
Total Receipts	163,935	$ 80,000	$ 83,935
Expenditures			
Contractual Services	11,536	$ 5,000	$ 6,536
Transfers Out	-	81,238	(81,238)
Total Expenditures	11,536	$ 86,238	$ (74,702)
Receipts Over (Under) Expenditures	152,399		
Unencumbered Cash, Beginning	15,820		
Unencumbered Cash, Ending	$ 168,219		

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, 2021

	Actual
Receipts	
Receipts	$ 1,965
Total Receipts	1,965
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	1,965
Unencumbered Cash, Beginning	2,118
Unencumbered Cash, Ending	$ 4,083

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 393,226	$ 381,500	$ 11,726
Reimbursed Expenses	41	-	41
Transfers In	3,360	-	3,360
Miscellaneous Collections	135	100	35
Total Receipts	396,762	$ 381,600	$ 15,162
Expenditures			
Personnel Services	224,793	$ 222,897	$ 1,896
Employee Benefits	89,715	88,044	1,671
Commodities	10,322	14,000	(3,678)
Contractual Services	17,007	25,890	(8,883)
Transfers Out	56,357	45,527	10,830
Capital Outlay	9,764	21,800	(12,036)
Total Expenditures	407,958	$ 418,158	$ (10,200)
Receipts Over (Under) Expenditures	(11,196)		
Unencumbered Cash, Beginning	56,357		
Unencumbered Cash, Ending	$ 45,161		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
State Grant	$ -	$ 4,194	$ (4,194)
Local Alcoholic Liquor Tax	3,232	-	3,232
Total Receipts	3,232	$ -	$ 3,232
Expenditures			
Contractual Services	2,500	$ 9,023	$ (6,523)
Total Expenditures	2,500	$ 9,023	$ (6,523)
Receipts Over (Under) Expenditures	732		
Unencumbered Cash, Beginning	3,763		
Unencumbered Cash, Ending	$ 4,495		

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

Community Corrections
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
State Aid	$ 855,742	$ 864,756	$ (9,014)
Transfers In	15,842	-	15,842
Local Grant	5,000	-	5,000
Miscellaneous Collections	54,844	65,780	(10,936)
Total Receipts	931,428	$ 930,536	$ 892
Expenditures			
Personnel Services	521,437	$ 519,106	$ 2,331
Employee Benefits	160,877	167,015	(6,138)
Commodities	42,320	9,250	33,070
Contractual Services	161,567	292,278	(130,711)
Capital Outlay	12,122	-	12,122
Transfers Out	1,000	-	1,000
Total Expenditures	899,323	$ 987,649	$ (88,326)
Receipts Over (Under) Expenditures	32,105		
Unencumbered Cash, Beginning	41,483		
Unencumbered Cash, Ending	$ 73,588		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 293,700	$ 10,000	$ 283,700
Interest Income	7,044	50,000	(42,956)
Transfers In	3,716,027	3,797,265	(81,238)
Total Receipts	4,016,771	$ 3,857,265	$ 159,506
Expenditures			
Commodities	733	$ 500,000	$ (499,267)
Contractual Services	27,587	629,635	(602,048)
Capital Outlay	1,878,185	7,754,140	(5,875,955)
Lease Principal	292,468	-	292,468
Lease Interest	134,328	-	134,328
Transfers Out	190,142	186,392	3,750
Total Expenditures	2,523,443	$ 9,070,167	$ (6,546,724)
Receipts Over (Under) Expenditures	1,493,328		
Unencumbered Cash, Beginning	5,633,114		
Prior Year Cancelled Encumbrances	22,839		
Unencumbered Cash, Ending	$ 7,149,281		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 300,000	$ 300,000	$ -
Total Receipts	300,000	$ 300,000	$ -
Expenditures			
Contractual Services	77,422	$ 356,347	$ (278,925)
Commodities	1,368	-	1,368
Capital Outlay	216,259	-	216,259
Transfers Out	44,975	44,975	-
Total Expenditures	340,024	$ 401,322	$ (61,298)
Receipts Over (Under) Expenditures	(40,024)		
Unencumbered Cash, Beginning	149,334		
Unencumbered Cash, Ending	$ 109,310		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 336,024	$ 343,395	$ (7,371)
Delinquent Tax	6,067	-	6,067
Motor Vehicle Tax	29,355	28,356	999
Recreational Vehicle Tax	286	254	32
Watercraft Tax	145	154	(9)
Commercial Vehicle Tax	1,113	1,177	(64)
16/20 M Vehicle Tax	240	228	12
Vehicle Rental Excise Tax	213	480	(267)
Miscellaneous Receipts	464	-	464
Transfers In	1,400	-	1,400
Reimbursed Expenses	3,892	5,087	(1,195)
Total Receipts	379,199	$ 379,131	$ 68
Expenditures			
Commodities	11,999	$ 23,336	$ (11,337)
Contractual Services	243,778	380,000	(136,222)
Contractual Services - Health Department	22,686	-	22,686
Capital Outlay - Health Department	14,672	-	14,672
Total Expenditures	293,135	$ 403,336	$ (110,201)
Receipts Over (Under) Expenditures	86,064		
Unencumbered Cash, Beginning	24,205		
Unencumbered Cash, Ending	$ 110,269		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Sales Tax	$ 2,063,248	$ 1,500,000	$ 563,248
Total Receipts	2,063,248	$ 1,500,000	$ 563,248
Expenditures			
Commodities	3,061	$ -	$ 3,061
Contractual Services	51,353	-	51,353
Capital Outlay	2,512,834	4,320,367	(1,807,533)
Total Expenditures	2,567,248	$ 4,320,367	$ (1,753,119)
Receipts Over (Under) Expenditures	(504,000)		
Unencumbered Cash, Beginning	4,471,895		
Prior Year Cancelled Encumbrances	28,506		
Unencumbered Cash, Ending	$ 3,996,401		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 4,178,989	$ 4,187,624	$ (8,635)
Delinquent Tax	76,479	-	76,479
Motor Vehicle Tax	378,428	369,002	9,426
Recreational Vehicle Tax	3,681	3,305	376
Watercraft Tax	1,888	2,008	(120)
Commercial Vehicle Tax	14,475	15,305	(830)
16/20 M Vehicle Tax	2,986	2,970	16
Vehicle Rental Excise Tax	2,721	6,265	(3,544)
Reimbursed Expenses	212	-	212
Total Receipts	4,659,859	$ 4,586,479	$ 73,380
Expenditures			
Commodities	75	$ 1,500	$ (1,425)
Contractual Services	4,760,723	4,890,492	(129,769)
Total Expenditures	4,760,798	$ 4,891,992	$ (131,194)
Receipts Over (Under) Expenditures	(100,939)		
Unencumbered Cash, Beginning	305,513		
Unencumbered Cash, Ending	$ 204,574		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 30,000	$ 30,000	$ -
Total Receipts	30,000	$ 30,000	$ -
Expenditures			
Commodities	-	$ 675	$ (675)
Contractual Services	33,264	52,114	(18,850)
Total Expenditures	33,264	$ 52,789	$ (19,525)
Receipts Over (Under) Expenditures	(3,264)		
Unencumbered Cash, Beginning	42,082		
Unencumbered Cash, Ending	$ 38,818		

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

Fire District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 968,887	$ 990,328	$ (21,441)
Delinquent Tax	21,119	-	21,119
Motor Vehicle Tax	108,026	103,610	4,416
Vehicle Rental Excise Tax	-	1	(1)
Recreational Vehicle Tax	1,866	1,764	102
Watercraft Tax	1,127	1,184	(57)
Commercial Vehicle Tax	7,481	8,702	(1,221)
16/20 M Vehicle Tax	2,761	2,851	(90)
State Grant	-	4,000	(4,000)
Transfers In	8,264	-	8,264
Miscellaneous Collections	3,677	2,000	1,677
Total Receipts	1,123,208	$ 1,114,440	$ 8,768
Expenditures			
Personnel Services	251,592	$ 281,275	$ (29,683)
Employee Benefits	94,455	99,973	(5,518)
Commodities	142,909	105,350	37,559
Contractual Services	182,915	115,425	67,490
Capital Outlay	18,349	88,334	(69,985)
Principal	125,439	125,440	(1)
Interest	55,401	55,402	(1)
Transfers Out	214,000	246,825	(32,825)
Total Expenditures	1,085,060	$ 1,118,024	$ (32,964)
Receipts Over (Under) Expenditures	38,148		
Unencumbered Cash, Beginning	3,584		
Unencumbered Cash, Ending	$ 41,732		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous	$ 22,660	$ -	$ 22,660
Transfers In	200,000	246,825	(46,825)
Total Receipts	222,660	$ 246,825	$ (24,165)
Expenditures			
Capital Outlay	-	$ 472,531	$ (472,531)
Total Expenditures	-	$ 472,531	$ (472,531)
Receipts Over (Under) Expenditures	222,660		
Unencumbered Cash, Beginning	225,706		
Unencumbered Cash, Ending	$ 448,366		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Other Grants	$ 2,000	$ -	$ 2,000
Total Receipts	2,000	$ -	$ 2,000
Expenditures			
Contractual Services	2,608	$ -	$ 2,608
Commodities	1,536	5,067	(3,531)
Total Expenditures	4,144	$ 5,067	$ (923)
Receipts Over (Under) Expenditures	(2,144)		
Unencumbered Cash, Beginning	6,068		
Unencumbered Cash, Ending	$ 3,924		

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, 2021

	Unencumbered Cash, Beginning	Receipts	Expenditures	Unencumbered Cash, Ending
Special Prosecutor Trust	$ 876	$ -	$ -	$ 876
Court Technology	183,260	-	5,572	177,688
Court Services	1,909	3,827	3,761	1,975
Museum Bequest	6,582	-	-	6,582
Returned Check	(7,189)	-	3,795	(10,984)
LEPC-HMTA	222	-	-	222
Payroll Clearing	1,273	-	-	1,273
Totals	$ 186,933	$ 3,827	$ 13,128	$ 177,632
Receipts				
Court Services		$ 3,327		
Transfers In		500		
Total Receipts		$ 3,827		
Expenditures				
Contractual			$ 6,886	
Returned Checks Collected			(102,658)	
Less: Returned Checks			106,453	
Capital Outlay			2,447	
Total Expenditures			$ 13,128	

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 16,370	$ 16,723	$ (353)
Delinquent Tax	1,848	-	1,848
Motor Vehicle Tax	5,970	3,839	2,131
Watercraft Tax	20	21	(1)
Commercial Vehicle Tax	153	159	(6)
Recreational Vehicle Tax	59	34	25
16/20 M Vehicle Tax	111	31	80
Vehicle Rental Excise Tax	59	65	(6)
Special Assessments	194,036	185,409	8,627
Bond Proceeds	2,480,000	2,586,280	(106,280)
Bond Premium	106,280	-	106,280
Transfers In	232,509	231,367	1,142
Total Receipts	3,037,415	$ 3,023,928	$ 13,487
Expenditures			
Principal	2,854,095	$ 2,854,095	$ -
Interest	100,647	102,723	(2,076)
Contractual	93,995	93,996	(1)
Cash Basis Requirement	-	200,777	(200,777)
Total Expenditures	3,048,737	$ 3,251,591	$ (202,854)
Receipts Over (Under) Expenditures	(11,322)		
Unencumbered Cash, Beginning	227,663		
Unencumbered Cash, Ending	$ 216,341		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 14,000	$ -	$ 14,000
Total Receipts	14,000	$ -	$ 14,000
Expenditures			
Capital Outlay	-	$ 1,156	$ (1,156)
Transfers Out	1,155	-	1,155
Total Expenditures	1,155	$ 1,156	$ (1)
Receipts Over (Under) Expenditures	12,845		
Unencumbered Cash, Beginning	1,155		
Unencumbered Cash, Ending	$ 14,000		

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

Fairmont Heights
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Grants	$ 183,807	$ 183,807	$ -
Fees	12,269	12,269	-
Bond Proceeds	306,731	306,731	-
Transfers In	97,500	97,500	-
Total Receipts	600,307	$ 600,307	$ -
Expenditures			
Contractual Services	104,947	$ 438,328	$ (333,381)
Capital Outlay	-	182,085	(182,085)
Principal	413,932	-	413,932
Interest	10,737	-	10,737
Transfers Out	1,142	-	1,142
Total Expenditures	530,758	$ 620,413	$ (89,655)
Receipts Over (Under) Expenditures	69,549		
Unencumbered Cash, Beginning	(89,655)		
Prior Year Cancelled Encumbrances	20,106		
Unencumbered Cash, Ending	$ -		

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

Radio Infrastructure Project
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Contractual	-	$ -	$ -
Capital Outlay	83,504	83,505	(1)
Total Expenditures	83,504	$ 83,505	$ (1)
Receipts Over (Under) Expenditures	(83,504)		
Unencumbered Cash, Beginning	83,504		
Unencumbered Cash, Ending	$ -		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Temp Notes	$ -	$ 300,000	$ (300,000)
Federal Grant	-	200,000	(200,000)
G.O. Bond	-	300,000	(300,000)
Transfers In	2,500	-	2,500
Total Receipts	2,500	$ 800,000	$ (797,500)
Expenditures			
Contractual Services	4,400	$ 370,000	$ (365,600)
Capital Outlay	-	430,000	(430,000)
Total Expenditures	4,400	$ 800,000	$ (795,600)
Receipts Over (Under) Expenditures	(1,900)		
Unencumbered Cash, Beginning	2,316		
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 and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Temp Notes	$ -	$ 180,000	$ (180,000)
Federal Grant	-	139,000	(139,000)
G.O. Bond	-	180,000	(180,000)
Transfers In	5,000	-	5,000
Total Receipts	5,000	$ 499,000	$ (494,000)
Expenditures			
Contractual Services	5,240	$ 260,000	$ (254,760)
Capital Outlay	-	239,000	(239,000)
Total Expenditures	5,240	$ 499,000	$ (493,760)
Receipts Over (Under) Expenditures	(240)		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ (240)		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 363,251	$ 300,000	$ 63,251
Interest	433	10,000	(9,567)
Total Receipts	363,684	$ 310,000	$ 53,684
Expenditures			
Commodities	806	$ -	$ 806
Contractual Services	407,019	467,177	(60,158)
Capital Outlay	-	342,823	(342,823)
Total Expenditures	407,825	$ 810,000	$ (402,175)
Receipts Over (Under) Expenditures	(44,141)		
Unencumbered Cash, Beginning	815,189		
Unencumbered Cash, Ending	$ 771,048		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 2,665,792	$ 2,672,000	$ (6,208)
State Grants	512	-	512
Reimbursed Expenditures	5,157	-	5,157
Other Income	18,035	-	18,035
Transfers In	2,905	-	2,905
Total Receipts	2,692,401	$ 2,672,000	$ 20,401
Expenditures			
Personnel Services	182,513	$ 189,298	$ (6,785)
Employee Benefits	86,911	69,835	17,076
Commodities	25,163	127,350	(102,187)
Contractual Services	2,320,911	2,180,475	140,436
Capital Outlay	44,625	526,268	(481,643)
Total Expenditures	2,660,123	$ 3,093,226	$ (433,103)
Receipts Over (Under) Expenditures	32,278		
Unencumbered Cash, Beginning	421,226		
Unencumbered Cash, Ending	$ 453,504		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 10,116	$ 10,916	$ (800)
Delinquent Tax	523	-	523
Charges for Services	106,944	105,746	1,198
Deposits	975	750	225
Reimbursed Expenses	43	-	43
Total Receipts	118,601	$ 117,412	$ 1,189
Expenditures			
Commodities	36,900	$ 33,975	$ 2,925
Contractual Services	56,911	70,835	(13,924)
Capital Outlay	-	5,000	(5,000)
Transfers Out	20,000	26,611	(6,611)
Total Expenditures	113,811	$ 136,421	$ (22,610)
Receipts Over (Under) Expenditures	4,790		
Unencumbered Cash, Beginning	42,302		
Unencumbered Cash, Ending	$ 47,092		

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

University Park Water and Sewer Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 11,210	$ 12,000	$ (790)
Transfers In	20,000	26,611	(6,611)
Total Receipts	31,210	$ 38,611	$ (7,401)
Expenditures			
Commodities	-	$ 22,440	$ (22,440)
Contractual Services	-	30,000	(30,000)
Capital Outlay	-	43,100	(43,100)
Total Expenditures	-	$ 95,540	$ (95,540)
Receipts Over (Under) Expenditures	31,210		
Unencumbered Cash, Beginning	122,648		
Unencumbered Cash, Ending	$ 153,858		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 29,973	$ 27,000	$ 2,973
Deposits	-	150	(150)
Total Receipts	29,973	$ 27,150	$ 2,823
Expenditures			
Commodities	17,503	$ 17,255	$ 248
Contractual Services	12,259	13,020	(761)
Transfers Out	-	126	(126)
Total Expenditures	29,762	$ 30,401	$ (639)
Receipts Over (Under) Expenditures	211		
Unencumbered Cash, Beginning	271		
Unencumbered Cash, Ending	$ 482		

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

Hunter's Island Water Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 1,096	$ 302	$ 794
Transfers In	-	126	(126)
Total Receipts	1,096	$ 428	$ 794
Expenditures			
Commodities	-	$ 2,027	$ (2,027)
Contractual Services	-	2,000	(2,000)
Capital Outlay	-	5,000	(5,000)
Total Expenditures	-	$ 9,027	$ (9,027)
Receipts Over (Under) Expenditures	1,096		
Unencumbered Cash, Beginning	14,657		
Unencumbered Cash, Ending	$ 15,753		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 3,850	$ 3,933	$ (83)
Delinquent Tax	28	-	28
Charges for Services	37,727	35,000	2,727
Total Receipts	41,605	$ 38,933	$ 2,672
Expenditures			
Commodities	65	$ 50	$ 15
Contractual Services	15,296	27,661	(12,365)
Transfers Out	25,000	17,774	7,226
Total Expenditures	40,361	$ 45,485	$ (5,124)
Receipts Over (Under) Expenditures	1,244		
Unencumbered Cash, Beginning	37,665		
Unencumbered Cash, Ending	$ 38,909		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 4,696	$ -	$ 4,696
Transfers In	25,000	17,774	7,226
Total Receipts	29,696	$ 17,774	$ 11,922
Expenditures			
Contractual Services	-	$ 15,000	$ (15,000)
Commodities	-	5,000	(5,000)
Capital Outlay	-	16,994	(16,994)
Total Expenditures	-	$ 36,994	$ (36,994)
Receipts Over (Under) Expenditures	29,696		
Unencumbered Cash, Beginning	7,413		
Unencumbered Cash, Ending	$ 37,109		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 6,161	$ 6,500	$ (339)
Water/Sewer Deposits	75	150	(75)
Total Receipts	6,236	$ 6,650	$ (414)
Expenditures			
Commodities	5	$ 480	$ (475)
Contractual Services	7,520	6,335	1,185
Transfers Out	-	7,421	(7,421)
Total Expenditures	7,525	$ 14,236	$ (6,711)
Receipts Over (Under) Expenditures	(1,289)		
Unencumbered Cash, Beginning	11,327		
Unencumbered Cash, Ending	$ 10,038		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 5,476	$ 2,026	$ 3,450
Transfers In	-	7,421	(7,421)
Total Receipts	5,476	$ 9,447	$ (3,971)
Expenditures			
Commodities	-	$ 5,000	$ (5,000)
Contractual Services	-	10,000	(10,000)
Capital Outlay	-	12,705	(12,705)
Total Expenditures	-	$ 27,705	$ (27,705)
Receipts Over (Under) Expenditures	5,476		
Unencumbered Cash, Beginning	32,309		
Unencumbered Cash, Ending	$ 37,785		

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

Moehlman Bottoms Water District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 17,023	$ 15,000	$ 2,023
Miscellaneous Collections	-	75	(75)
Total Receipts	17,023	$ 15,075	$ 1,948
Expenditures			
Commodities	8,614	$ 8,124	$ 490
Contractual Services	7,261	8,460	(1,199)
Transfers Out	-	2,770	(2,770)
Total Expenditures	15,875	$ 19,354	$ (3,479)
Receipts Over (Under) Expenditures	1,148		
Unencumbered Cash, Beginning	4,536		
Unencumbered Cash, Ending	$ 5,684		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 660	$ -	$ 660
Transfers In	-	2,770	(2,770)
Total Receipts	660	$ 2,770	$ (2,110)
Expenditures			
Commodities	-	$ 1,000	$ (1,000)
Contractual Services	-	2,000	(2,000)
Capital Outlay	-	2,410	(2,410)
Total Expenditures	-	$ 5,410	$ (5,410)
Receipts Over (Under) Expenditures	660		
Unencumbered Cash, Beginning	6,597		
Unencumbered Cash, Ending	$ 7,257		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 20,372	$ 22,715	$ (2,343)
Miscellaneous Collections	240	240	-
Total Receipts	20,612	$ 22,955	$ (2,343)
Expenditures			
Commodities	-	$ 400	$ (400)
Contractual Services	5,030	3,550	1,480
Capital Outlay	-	500	(500)
Transfers Out	20,000	42,421	(22,421)
Total Expenditures	25,030	$ 46,871	$ (21,841)
Receipts Over (Under) Expenditures	(4,418)		
Unencumbered Cash, Beginning	27,346		
Unencumbered Cash, Ending	$ 22,928		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 20,000	$ 42,421	$ (22,421)
Total Receipts	20,000	$ 42,421	$ (22,421)
Expenditures			
Commodities	-	$ 20,000	$ (20,000)
Contractual Services	-	20,000	(20,000)
Capital Outlay	-	41,672	(41,672)
Total Expenditures	-	$ 81,672	$ (81,672)
Receipts Over (Under) Expenditures	20,000		
Unencumbered Cash, Beginning	107,632		
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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 5,169	$ 5,058	$ 111
Charges for Services	18,961	20,000	(1,039)
Special Assessment	660	-	660
Deposits	375	150	225
Total Receipts	25,165	$ 25,208	$ (43)
Expenditures			
Commodities	10	$ 1,120	$ (1,110)
Contractual Services	16,941	12,448	4,493
Transfers Out	7,000	20,385	(13,385)
Total Expenditures	23,951	$ 33,953	$ (10,002)
Receipts Over (Under) Expenditures	1,214		
Unencumbered Cash, Beginning	21,774		
Unencumbered Cash, Ending	$ 22,988		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 12,550	$ 4	$ 12,546
Transfers In	7,000	20,385	(13,385)
Total Receipts	19,550	$ 20,389	$ (839)
Expenditures			
Commodities	-	$ 15,000	$ (15,000)
Contractual Services	3,232	20,000	(16,768)
Capital Outlay	-	47,528	(47,528)
Total Expenditures	3,232	$ 82,528	$ (79,296)
Receipts Over (Under) Expenditures	16,318		
Unencumbered Cash, Beginning	72,764		
Unencumbered Cash, Ending	$ 89,082		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 87,060	$ 88,400	$ (1,340)
Customer Deposits	825	1,200	(375)
Total Receipts	87,885	$ 89,600	$ (1,715)
Expenditures			
Commodities	35,790	$ 35,205	$ 585
Contractual Services	49,160	57,600	(8,440)
Transfers Out	15,000	28,899	(13,899)
Total Expenditures	99,950	$ 121,704	$ (21,754)
Receipts Over (Under) Expenditures	(12,065)		
Unencumbered Cash, Beginning	32,235		
Unencumbered Cash, Ending	$ 20,170		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 15,000	$ 28,899	$ (13,899)
Total Receipts	15,000	$ 28,899	$ (13,899)
Expenditures			
Commodities	-	$ 25,000	$ (25,000)
Contractual Services	-	50,000	(50,000)
Capital Outlay	-	74,874	(74,874)
Total Expenditures	-	$ 149,874	$ (149,874)
Receipts Over (Under) Expenditures	15,000		
Unencumbered Cash, Beginning	225,422		
Unencumbered Cash, Ending	$ 240,422		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 690	$ 1,296	$ (606)
Sewer Deposits	-	75	(75)
Total Receipts	690	$ 1,371	$ (681)
Expenditures			
Commodities	1	$ 80	$ (79)
Contractual Services	1,205	1,572	(367)
Transfers Out	-	1,293	(1,293)
Total Expenditures	1,206	$ 2,945	$ (1,739)
Receipts Over (Under) Expenditures	(516)		
Unencumbered Cash, Beginning	2,310		
Unencumbered Cash, Ending	$ 1,794		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 720	$ 1,620	$ (900)
Transfers In	-	1,293	(1,293)
Total Receipts	720	$ 2,913	$ (2,193)
Expenditures			
Commodities	$ -	$ 2,000	(2,000)
Contractual Services	-	2,468	(2,468)
Capital Outlay	-	3,612	(3,612)
Total Expenditures	-	$ 8,080	$ (8,080)
Receipts Over (Under) Expenditures	720		
Unencumbered Cash, Beginning	7,879		
Unencumbered Cash, Ending	$ 8,599		

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, 2021

	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, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Property Tax	$ 54,209,015	$ 104,214,775	$ 100,153,528	$ 58,270,262
Special Assessments Subdivisions	4,001,221	7,240,659	7,315,644	3,926,236
Special Assessments County	102,910	123,015	118,594	107,331
Motor Vehicle Tax	1,425,820	7,800,457	7,712,395	1,513,882
Real Estate Redemption	380,829	141,299	-	522,128
Tax Sale	-	6,769	6,769	-
Special Delinquent Ad Valorem	2,195	105,778	105,770	2,203
City County Highway Tax	-	1,403,911	1,403,911	-
Vehicle Rental Excise Tax	23,041	82,899	57,092	48,848
Commercial Vehicle Tax	1,902	2,410,370	2,399,627	12,645
Recreational Vehicle Tax	13,820	69,857	70,768	12,909
Watercraft Tax	27,991	41,926	39,769	30,148
16/20 Truck Tax	31,708	45,033	44,277	32,464
Total Distributable Funds	60,220,452	123,686,748	119,428,144	64,479,056
State Funds:				
Educational Building	-	746,058	746,058	-
Institutional Building	-	373,029	373,029	-
Vehicle Registrations	-	2,386,651	2,386,651	-
Game Licenses	208	7,038	7,204	42
Total State Funds	208	3,512,776	3,512,942	42
Subdivision Funds:				
School Districts	1,998	42,975,992	42,977,977	13
Townships	36,247	1,198,153	1,196,213	38,187
Cities	32,443	32,004,664	32,002,613	34,494
Cemeteries	102	85,729	85,724	107
NCK Library System	-	209,680	209,680	-
Mill Creek Watershed	-	41	41	-
Total Subdivision Funds	70,790	76,474,259	76,472,248	72,801
Other Funds:				
Riley County Police Department	3,148,288	22,705,649	23,077,239	2,776,698
Motor Vehicle Holding	56,552	14,981	1,459	70,074
Long & Short Accounts	30,018	1,694	30	31,682
Tax Holding	126,462	1,092,191	1,111,392	107,261
Treasurer Change Checks	46	111,002	111,048	-
Unclaimed Fees	6,941	-	-	6,941
Drivers License	149	79,027	78,050	1,126
Sales and Compensating Tax	261,251	3,412,486	3,394,888	278,849
University Park Improvement District	21,643	20,128	23,343	18,428
Flex Spending Account	17,332	85,246	84,079	18,499
Law Library	97,943	34,923	22,346	110,520
District Court	14,584	64,386	65,410	13,560
Riley County Attorney's Trust	24,411	120,433	134,342	10,502
Total Other Funds	3,805,620	27,742,146	28,103,626	3,444,140
Total	$ 64,097,070	$ 231,415,929	$ 227,516,960	$ 67,996,039

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, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA 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	$ 813,837
Rural Utilities Service		
Water and Waste Disposal Systems for Rural Communities	10.760	529,615
Total Department of Agriculture		1,343,452
Department of Health and Human Services		
Provider Relief Fund and American Rescue Plan COVID-19	93.498	32,076
Passed Through Kansas Department of Education		
Every Student Succeeds Act	93.434	104,156
Passed Through Kansas Department of Health and Environment		
Public Health Emergency Preparedness	93.069	30,098
Hospital Preparedness Program	93.074	49,578
Immunization Cooperative Agreements	93.268	30,202
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	476,478
Public Health Emergency Response	93.354	7,410
Family Planning Services	93.217	152,978
Child Care and Development Block Grant	93.575	209,073
Preventive Health and Health Services Block Grant	93.991	45,270
Medical Assistance Program	93.778	440,000
Maternal and Child Health Services Block Grant to the States	93.994	128,548
Total Department of Health and Human Services		1,705,867
Department of Interior		
Office of the Secretary		
Payments In Lieu of Taxes (PILT)	15.226	39,132
Department of the Treasury		
Passed through State of Kansas		
Coronavirus State and Local Fiscal Recovery Funds COVID-19	21.027	97,500
Total		$ 3,185,951

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, 2021

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, 2021

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:

CFDA Number	Name of Federal Program or Cluster
10.557	WIC Special Supplemental Nutrition Program for Women, Infants and Children
10.760	Water and Waste Disposal Systems for Rural Communities

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, 2021, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated November 29, 2022.

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
November 29, 2022

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, 2021. 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, 2021.

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.
Manhattan, Kansas
November 29, 2022