RILEY COUNTY POLICE DEPARTMENT
MANHATTAN, KANSAS

FINANCIAL STATEMENT
DECEMBER 31, 2022

Riley County Police Department
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INDEPENDENT AUDITOR'S REPORT

Riley County Law Enforcement Agency Board
Manhattan, 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 Police Department, (the Department), as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on US Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Department as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Department as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the "Municipality" on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Department'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 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 Department internal control. Accordingly, no such opinion is expressed.

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

• conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Department'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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The Schedules of Composition of Cash and Fixed Assets, (Schedule A and B as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the basic financial statement.

The Composition of Cash 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. Such 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 Composition of Cash is fairly stated, in all material respects, n relation to the basic financial statement as a whole.

The Schedule of Fixed Assets has not been subjected to the auditing procedures applied in the audit of the basic financial statement and, accordingly, we do not express and opinion or provide any assurance on it.

James Gordon + Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
December 14, 2023

RILEY COUNTY POLICE DEPARTMENT
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
DECEMBER 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances And Accounts Payable	Ending Cash Balance
General Fund:						
General Fund	$ 332,349	$ 23,340,573	$ 22,989,196	$ 683,726	$ 613,522	$ 1,297,248
Special Purpose Funds:						
Emergency Reserve	750,000	-	-	750,000	-	750,000
Seizure	116,727	64,870	6,047	175,550	-	175,550
Activity	92,621	78,098	45,709	125,010	-	125,010
Investigation	8,354	-	2,759	5,595	-	5,595
Statutory Registration	83,959	14,808	16,422	82,345	-	82,345
IT Reserve Fund	887,738	35,065	-	922,803	-	922,803
Medical Reimbursement	1,040,496	162,646	57,718	1,145,424	-	1,145,424
Federal Seizures	156,244	3,072	-	159,316	-	159,316
Worker's Comp Ins Reserve	1,242,765	41,256	38,289	1,245,732	-	1,245,732
Total Reporting Entity (Excluding Agency Funds)	$ 4,711,253	$ 23,740,388	$ 23,156,140	$ 5,295,501	$ 613,522	$ 5,909,023

Composition of Cash:	
Checking Accounts	$ 3,121,755
Funds held by Riley County Treasurer	3,236,941
Petty cash funds	5,675
Total Cash	6,364,371
Less: Agency Funds per Schedule 3	(455,348)
Total Reporting Entity (Excluding Agency Funds)	$ 5,909,023

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

RILEY COUNTY POLICE DEPARTMENT

NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2022

Note 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The Riley County Police Department (the Department) was chartered on January 1, 1974 and operates as a municipal corporation governed by the Riley County Law Enforcement Agency Board. The board consists seven members: one Riley County, Kansas (County) commissioner, one City of Manhattan, Kansas (City) commissioner, one appointed member from the County, two appointed members from the City, one alternating appointed member from either the City or the County, and the Riley County Attorney. The accounting policies of the Department conform to the cash basis and budget laws of Kansas (regulatory basis).

Regulatory Basis Fund Types

The accounts of the Department are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

The following types of funds were utilized in recording the financial activities of the Department for the year 2022:

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 Project and tax levies for long-term debt) that are intended for specified purposes.

Agency fund – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Note 1 – Summary of Significant Accounting Policies (continued)

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (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 investments 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 receipts 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 Department 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 Department to use regulatory basis of accounting.

Note 2 – Budgetary Information

Kansas statute, K.S.A. 19-4443 requires that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and submitted to the Board of County Commissioners of Riley County and to the governing bodies of each incorporated city within the County. K.S.A. 19-4443 and K.S.A. 79-2929 provide for the following sequence and timetable in the preparation and submission of the budget:

a. Not less than 10 days prior to submitting such budget, the Municipality shall hold a hearing thereon in accordance with the provisions of K.S.A. 79-2929, and amendments thereto. K.S.A. 79-2929 states that the governing body shall give at least 10 days' notice of the time and place of the meeting by publications in a weekly or daily newspaper.

b. Submission of the budget to the Board of County Commissioners and to the governing bodies of incorporated cities within the county be completed on or before the first Monday in July of each year.

Note 2 – Budgetary Information (continued)

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. There were no such amendments to the 2022 budget.

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 of 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for any of the special purpose funds of the Department.

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.

Note 3 – Appropriations

The Department receives appropriations from both Riley County and the City of Manhattan to fund day-to-day operations within the Department.

Note 4 – Reimbursements

The Department records reimbursable expenditures in the fund that makes the distribution and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the reimbursement is recorded as a qualifying budget credit in the fund receiving the reimbursement.

Note 5 – Revenue concentration

The Department receives its budgeted revenue sources through tax appropriations from the City of Manhattan contributing approximately 80% and Riley County contributing approximately 20%.

Note 6 – Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the Department. The statute requires banks eligible to hold the Department's funds have a main or branch bank in the county in which the Department is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402(d)(1) requires the banks to pledge securities for deposits in excess of FDIC coverage. The Department has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Department'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 Department has no investment policy that would further limit its investment choices. As noted above, the Department currently does not have any investments and therefore does not have a rating.

Concentration of credit risk. State statutes place no limit on the amount the Department 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 Department's deposits may not be returned to it. State statutes require the Government'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 Department did not have a peak period pledge agreement during 2022, and therefore the Department did not designate peak periods. All deposits were legally secured at December 31, 2022.

Note 6 – Deposits and Investments (continued)

At December 31, 2022, the carrying amount of the Department's deposits including certificates of deposit and Agency Funds, was $3,121,755 and the bank balance was $3,346,660. Funds held by the Riley County Treasurer amounted to $3,236,941. The difference between the carrying amount and the bank balance was outstanding checks and deposits in transit. The bank balances were held by two banks, but a major portion of the deposits were held by one bank, which did result in a concentration of credit risk. Of the bank balance, $250,000 was covered by FDIC insurance and the remaining was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the Department's name. The funds held by the County Treasurer are included as agency funds in Riley County's financial statements, and the risk categories are disclosed in those statements.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Department 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.

Note 7 – Defined Benefit Pension Plan

Plan description. The Department 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.SA. 74-4975 establishes KP&F member-employee contribution rate 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.

Note 7 – Defined Benefit Pension Plan (continued)

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022.

Contributions to the pension plan from the Department were $527,750 for KPERS and $1,792,201 for KP&F for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the Department's proportionate share of the collective net pension liability reported by KPERS was $5,421,099 and $18,699,863 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The Department's proportion of the net pension liability was based on the ratio of the Department's contributions to KPERS, relative to the total employer and non-employer 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.

Note 8 – Deferred Compensation

The Department allows employees to participate in a salary deferral plan that covers all full-time Employees. All contributions to the plan are made by employees through payroll withholding. As of December 31, 2022, the employees contributed $165,818 to the plan.

Note 9 – Medical Reimbursement Plan – Changes to Self-Funded Health Insurance Plan

In 2003, the Department established a Medical Reimbursement Fund (a Special Revenue Fund) to account for and finance its medical reimbursement plan. Due to the increased costs of health insurance premiums, the Department found it advantageous to purchase a commercial insurance policy for all full-time employees with a higher deductible, and then use the funds in the Medical Reimbursement Fund to pay for fifty percent of each employee's deductible that is incurred each year.

The Department contracted with a carrier in 2012 for health insurance coverage. In 2013, the Department began to self-insure and contracted with a carrier to provide administrative services. The carrier arranged coverage and an aggregate and specific stop lost policy from underwriters.

The plan specifies a $1,500 deductible (family plan $3,000) in 2022. Under this medical reimbursement plan the employee was then reimbursed fifty percent of the deductible. The Medical Reimbursement Fund (MRP) also paid for fifty percent of the employee's co-insurance of $2,500 (single) and $5,000 (family). The maximum out of pocket expense for employees are $6,350 (single) and $12,700 (family). This maximum outlay includes co-pays, deductible, and co-insurance.

During 2022, approximately 219 employees qualified and participated in the plan. Therefore, the Department had the potential to pay out approximately $602,250 in 2022. The total MRP claims paid in 2022 were $61,700. The health plan cost to the Department was $1,842,747 in 2022.

Additionally, A high deductible health insurance plan is offered, with a single deductible of $3,000 and a family deductible of $6,000. There is no co-insurance for the high deductible plans and the maximum out of pocket is the same as above.

Note 10 – Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the Department allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level premium, regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 11 – Compensated Absences

The Department has a policy regarding paid earned time, sick leave and compensatory absences. Earned time is accounted for in a leave bank which includes but does not differentiate between holiday, personal days, and vacation. Sick leave, injury leave, administrative leave, and compensatory time are not included in the leave bank. The Department allows employees to accumulate a maximum of 320 to 488 hours of earned time. Upon termination or resignation from service with the Department, employees are entitled to payment of all accrued time accounted for in the leave bank earned prior to termination or resignation. All employees earn and accumulate sick leave at the rate of one working day for each month of service with a maximum carryover of 1,120 hours.

Per the Department's policy on December 31, 2022, the Department's liability for unused vacation, sick leave, and compensatory time was approximately $2,718,631 and approximately $207,975 for the employer's portion of payroll taxes.

Note 12 – Commitments and Contingencies

Self-Funded Workman's Compensation: The Department self-insures their Workman's Compensation. The Department is fully self-insured. The premiums paid in 2022 totaled $121,844. The total claims paid under the self-insurance portion in 2022 were $109,391. The Department also contributed to a Worker Compensation Reserve Fund in 2022 bringing the reserve account balance to $1,245,732, as mandated by the State.

Risk Management: The Department 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. The Department manages these various risks of loss through commercial insurance with varying deductibles. Insurance claims have not exceeded commercial insurance coverage in any of the past three fiscal years.

Pending Litigation: The Department is a defendant in several lawsuits. The ultimate outcome of such litigation is uncertain. Management and legal counsel are also uncertain of any economic impact to the Department.

Note 13 – Transfers

The Department's operating transfers and regulatory authority for the year ended December 31, 2022 were as follows:

From	To	Statutory Authority	Amount
Medical Reimbursement	Flexible Spending Account	Agency Fund	$ 57,718
General Fund	Medical Reimbursement	KSA 12-1674	160,000
General Fund	IT Reserve Fund	Agency Fund	35,065
General Fund	Self Insured Health Plan	Agency Fund	1,333,733
			$ 1,586,516

Note 14 – Evaluation of Subsequent Events

The Department 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

SCHEDULE 1

RILEY COUNTY POLICE DEPARTMENT
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund	$ 23,121,500	$ -	$ 23,121,500	$ 22,989,196	$ (132,304)

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

RILEY COUNTY POLICE DEPARTMENT
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual	Budget	Variance-Over (Under)
Receipts:			
City of Manhattan	$ 18,388,698	$ 18,388,698	$ -
Riley County, Kansas	4,597,175	4,597,175	-
Grants	98,237	-	98,237
Charges for services	138,471	-	138,471
Reimbursements	98,524	-	98,524
Copy fees	19,468	3,482	15,986
Total Receipts	23,340,573	$ 22,989,355	$ 351,218
Expenditures:			
Personnel services	16,692,374	$ 19,643,188	$ (2,950,814)
Total Personnel Services	16,692,374	19,643,188	(2,950,814)
Contractual services			
Utilities	264,928	205,000	59,928
Insurance	567,777	320,000	247,777
Professional fees	84,492	85,000	(508)
Education/training/travel	163,644	108,000	55,644
Rental - maintenance agreements	54,244	60,000	(5,756)
Other contractual	759,099	314,000	445,099
Postage	5,546	7,400	(1,854)
Printing	10,825	7,500	3,325
Building and grounds repairs	26,275	30,000	(3,725)
Telephone service	96,114	62,000	34,114
Medical fees	41,319	15,000	26,319
Contractual services - computers	634,470	690,000	(55,530)
Vehicle maintenance	182,746	90,000	92,746
Equipment repair and maintenance	75,706	85,000	(9,294)
Total Contractual Services	2,967,185	2,078,900	888,285

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

RILEY COUNTY POLICE DEPARTMENT
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual	Budget	Variance-Over (Under)
Expenditures Continued:			
Commodities			
Prisoner food and care	$ 380,525	$ 195,000	$ 185,525
Community service	19,954	17,500	2,454
Dues and subscriptions	18,972	10,000	8,972
Fuel and lubrication	314,685	163,000	151,685
Vehicle tires	19,665	17,000	2,665
Uniforms and accessories	126,375	40,000	86,375
Office supplies	48,983	24,000	24,983
Replenishment supplies	65,852	45,000	20,852
Maintenance and repairs	30,971	29,500	1,471
Total Commodities	1,025,982	541,000	484,982
Capital outlay			
Communications equipment	119,010	10,000	109,010
Guns and crime equipment	132,036	60,000	72,036
Office furniture	11,788	15,000	(3,212)
Office equipment	64,018	452,000	(387,982)
Motor vehicles	448,005	270,000	178,005
Total Capital Outlay	774,857	807,000	(32,143)
Other Expenditures:			
Budget carryover	-	51,412	(51,412)
Transfers out	1,528,798	-	1,528,798
Total Other Expenditures:	1,528,798	51,412	1,477,386
Total Expenditures	22,989,196	$ 23,121,500	$ (132,304)
Receipts Over (Under) Expenditures	351,377		
Unencumbered Cash, Beginning	332,349		
Unencumbered Cash, Ending	$ 683,726		

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

RILEY COUNTY POLICE DEPARTMENT
SUMMARY OF NON-BUDGETED SPECIAL PURPOSE FUNDS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Emergency Reserve	Seizure	Activity	Investigation
Receipts:				
Seizures	$ -	$ 63,467	$ -	$ -
Licenses, permits and fees	-	-	-	-
Interest	-	1,403	-	-
Commissions	-	-	77,778	-
Donations	-	-	320	-
Miscellaneous	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	-	64,870	78,098	-
Expenditures:				
Contractual and other charges	-	6,047	-	-
Materials and supplies	-	-	37,543	-
Other	-	-	-	2,759
Reimbursements	-	-	8,166	-
Transfers out	-	-	-	-
Total Expenditures	-	6,047	45,709	2,759
Receipts Over (Under) Expenditures	-	58,823	32,389	(2,759)
Unencumbered Cash, Beginning	750,000	116,727	92,621	8,354
Unencumbered Cash, Ending	$ 750,000	$ 175,550	$ 125,010	$ 5,595

RILEY COUNTY POLICE DEPARTMENT
SUMMARY OF NON-BUDGETED SPECIAL PURPOSE FUNDS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Statutory Registration	IT Reserve Fund	Medical Reimbursement	Federal Seizures	Workman Comp Ins Reserve
Receipts:					
Seizures	$ -	$ -	$ -	$ 1,457	$ -
Licenses, permits and fees	14,614	-	-	-	-
Interest	194	-	2,646	1,615	14,317
Commissions	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	26,939
Transfers in	-	35,065	160,000	-	-
Total Receipts	14,808	35,065	162,646	3,072	41,256
Expenditures:					
Contractual and other charges	14,181	-	-	-	-
Materials and supplies	570	-	-	-	-
Other	1,671	-		-	-
Reimbursements	-	-	-	-	38,289
Transfers out	-	-	57,718	-	-
Total Expenditures	16,422	-	57,718	-	38,289
Receipts Over (Under) Expenditures	(1,614)	35,065	104,928	3,072	2,967
Unencumbered Cash, Beginning	83,959	887,738	1,040,496	156,244	1,242,765
Unencumbered Cash, Ending	$ 82,345	$ 922,803	$ 1,145,424	$ 159,316	$ 1,245,732

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

SCHEDULE 3

RILEY COUNTY POLICE DEPARTMENT
SUMMARY OF RECIEPTS AND SIBURSEMENTS – AGENCY FUNDS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Tax and fees account	$ 7,395	$ 25,005	$ 26,160	$ 6,240
Special cash seizure fund	45,821	55,303	100,634	490
Inmate fund	54,092	326,392	336,948	43,536
Flexible spending account	15,046	320,484	321,120	14,410
Self - insured health plan	784,846	1,448,573	1,842,747	390,672
Total Agency Funds	$ 907,200	$ 2,175,757	$ 2,627,609	$ 455,348

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

Other Financial Information

RILEY COUNTY POLICE DEPARTMENT
COMPOSITION OF CASH
AS OF DECEMBER 31, 2022

Riley County Police Department

Checking Accounts:		
Kansas State Bank - Special Activity	$ 125,011	
Kansas State Bank - General Fund	67,894	
Kansas State Bank - Medical Reimbursement	1,145,424	
Kansas State Bank - Statutory Account	82,346	
Kansas State Bank - Flexible Spending Acct	14,411	
Kansas State Bank - Worker's Comp Reserve	1,245,732	
Kansas State Bank - Health Plan	390,674	
		$ 3,071,492
Special Cash Seizure Fund		
Kansas State Bank		487
Fees Account Fund		
Landmark National Bank		6,240
Inmate Fund		
Kansas State Bank		43,536
Total Checking Accounts		3,121,755
Funds held by Riley County Treasurer		3,236,941
Petty Cash Funds:		
Investigation	5,595	
Record Drawer	80	
		5,675
Total Cash Balances		$ 6,364,371

See independent auditor's report on other information.

RILEY COUNTY POLICE DEPARTMENT
SCHEDULE OF FIXED ASSETS – (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2022

The Department's fixed assets are used in the performance of general departmental operations. Fixed asset valuations are based partially upon original costs. Depreciation of fixed assets is not recognized. The value of the assets obtained through donation or seized property is not recognized as income on the financial statement until the asset is sold.

A summary of fixed asset additions for the year ended December 31, 2022 is as follows:

	Revenue Source				
	General Fund	Seizure Fund	Federal and State	Non Gov't and Other	Total Additions
Communications equipment	$ 117,679	$ -	$ -	$ -	$ 117,679
Guns and crime equipment	83,162	-	-	-	83,162
Furniture	5,326	-	-	-	5,326
Office equipment	58,817	-	-	-	58,817
Motor vehicles	478,641	-	-	-	478,641
Total Additions	$ 743,625	$ -	$ -	$ -	$ 743,625

	Balance, January 1, 2022	Additions	Reductions	Balance, December 31, 2022
Communications equipment	$ 459,309	$ 117,679	$ (146,493)	$ 430,495
Guns and crime equipment	1,335,066	83,162	(10,970)	1,407,258
Furniture	321,040	5,326	-	326,366
Office equipment	1,849,119	58,817	(10,428)	1,897,508
Motor vehicles	2,616,747	478,641	(198,373)	2,897,015
	$ 6,581,281	$ 743,625	$ (366,264)	$ 6,958,642

A summary of the financing sources of fixed asset at December 31, 2022 is as follows:

	Balance, January 1, 2022	Additions	Reductions	Balance, December 31, 2022
General fund	$ 5,644,901	$ 743,625	$ (354,972)	$ 6,033,554
Seizure fund	578,845	-	-	578,845
Federal revenues	218,028	-	(11,292)	206,736
State revenues	14,501	-	-	14,501
Concealed carry/offender	63,728	-	-	63,728
Seized/donated/cc/non-gov't	61,278	-	-	61,278
Total Assets by Revenue Source	$ 6,581,281	$ 743,625	$ (366,264)	$ 6,958,642

See independent auditor's report on other information.