Riley County, Kansas

Regulatory Basis
Financial Statement
December 31, 2023

Riley County, Kansas

Financial Statement
For the Year Ended December 31, 2023

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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, 2023, and the related notes to the financial statement.

Adverse Opinion on US Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2023, 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the 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 and *Governmental Auditing Standards*, we:

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

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

• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County internal control. Accordingly, no such opinion is expressed.

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

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

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

Supplementary Information

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

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated December 30, 2024, 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
December 30, 2024

JGA ACCOUNTANTS ADVISORS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	$ 19,353,136	$ 30,985	$ 37,703,833	$ 38,400,375	$ 18,687,579	$ 570,196	$ 19,257,775
Special Purpose Funds							
Disaster	13,886,119	-	695,020	1,204,424	13,376,715	101,710	13,478,425
Health Department	968,907	-	5,336,570	5,569,930	735,547	70,940	806,487
Register of Deeds Technology	157,870	-	63,424	52,834	168,460	82	168,542
County Clerk Technology	146,671	-	20,534	-	167,205	-	167,205
County Treasurer Technology	93,958	-	17,940	9,900	101,998	9,900	111,898
War Memorial	10,670	-	1,000	1,020	10,650	-	10,650
County Auction	252,205	-	59,074	7,982	303,297	3,310	306,607
Motor Vehicle Operations	6,198	-	408,475	377,455	37,218	11,549	48,767
Special Alcohol Programs	15,583	-	16,779	5,325	27,037	-	27,037
Community Corrections	78,004	-	1,460,727	1,208,193	330,538	978	331,516
Capital Improvements	8,026,215	-	7,560,024	2,172,120	13,414,119	50,115	13,464,234
Economic Development	181,640	-	282,275	123,829	340,086	-	340,086
County Building	211,648	-	286,096	393,417	104,327	31,441	135,768
Road and Bridge 1/2 Cent Sales Tax	6,501,479	31,811	408,378	465,990	6,475,678	84,819	6,560,497
RCPD	232,234	-	5,255,338	5,362,982	124,590	13,252	137,842
Landfill Closure	32,298	-	30,000	31,125	31,173	1,959	33,132
Fire District	52,755	-	1,238,940	1,204,206	87,489	21,824	109,313
Rural Fire Capital Outlay	424,935	-	227,668	-	652,603	-	652,603
Kansas Opioid Settlement	13,690	-	176,335	56,656	133,369	-	133,369
Local Assistance and Tribal Consistency	50,000	-	50,000	-	100,000	-	100,000
EMS Grants	5,444	-	2,000	1,073	6,371	-	6,371
R&B Project Sales Tax	-	-	2,160,856	-	2,160,856	-	2,160,856
Miscellaneous Nonbudgeted	125,381	-	165,515	126,066	164,830	13,187	178,017
Bond and Interest Fund							
Bond and Interest	211,315	-	485,242	447,552	249,005	-	249,005

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, 2023

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	$ 13,850	$ -	$ -	$ 13,178	$ 672	$ -	$ 672
Community Development Block Grant	-	-	-	-	-	-	-
Keats Sewer Capital Project	416	-	-	-	416	-	416
University Park Lagoon	(134,400)	134,400	275,000	77,993	197,007	17,879	214,886
Business Funds							
Emergency 911	724,617	-	419,387	421,315	722,689	3,620	726,309
Solid Waste Disposal	442,458	-	2,968,445	3,003,777	407,126	218,245	625,371
University Park Water and Sewer District	61,818	-	123,953	106,378	79,393	7,270	86,663
University Park Water and Sewer Reserve	97,526	23,207	12,396	1,250	131,879	-	131,879
Hunter's Island Water District	3,636	-	35,887	35,775	3,748	2,302	6,050
Hunter's Island Water Reserve	9,833	-	1,440	-	11,273	-	11,273
Carson Sewer Benefit District	59,633	-	38,659	12,369	85,923	3,732	89,655
Carson Sewer Reserve	41,459	-	4,340	-	45,799	-	45,799
Deep Creek Sewer District	5,074	-	7,499	5,944	6,629	399	7,028
Deep Creek Reserve	29,151	-	3,878	-	33,029	-	33,028
Moehlman Bottoms Water District	8,761	-	17,116	13,963	11,914	834	12,748
Moehlman Bottoms Reserve	8,049	-	792	-	8,841	-	8,841
Valleywood Operations District	46,640	-	22,833	7,288	62,185	119	62,304
Valleywood Operations Reserve	127,632	-	1,875	-	129,507	-	129,507
Terra Heights Sewer District	30,995	-	25,278	28,357	27,916	901	28,817
Terra Heights Sewer Sinking	89,431	-	12,625	-	102,056	-	102,056

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, 2023

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	$ 23,528	$ -	$ 91,168	$ 81,329	$ 33,367	$ 6,280	$ 39,647
Konza Water Reserve	234,795	-	-	-	234,795	-	234,795
Lakeside Heights Sewer District	1,908	-	663	696	1,875	72	1,947
Lakeside Heights Sewer Reserve	9,319	-	675	5,000	4,994	-	4,994
Mertz/McGehee Drainage District	6,183	-	-	-	6,183	-	6,183
High Plains Ranch Benefit District	-	-	327,722	325,753	1,969	-	1,969
Total Financial Reporting Entity	$ 52,980,667	$ 220,403	$ 68,503,674	$ 61,362,819	$ 60,341,925	$ 1,246,915	$ 61,588,839

Composition of Cash	
Certificates of Deposit	$ 13,280,194
Savings Accounts	312,855
Checking Accounts	122,812,782
Petty Cash and Change Funds	8,926
Total Cash	136,414,757
Less: Agency Funds per Schedule 3	(74,825,918)
Total Reporting Entity (Excluding Agency Funds)	$ 61,588,839

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

Riley County, Kansas

Notes to the Financial Statement
December 31, 2023

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
High Plains Ranch Benefit District
Fire District #1

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.

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

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

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
City Building	$ 393,000	$ 499,630
RCPD	5,362,913	5,510,779
Solid Waste	2,700,393	3,347,458
Community Coorections	1,180,778	1,240,940
Health Department	5,321,818	5,836,605
Hunters Island	31,335	34,515

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

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

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

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

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

1. Summary of Significant Accounting Policies, Continued

(e) Investment Earnings

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

(f) Reimbursements

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

(g) Property Tax

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

2. Stewardship, Compliance and Accountability

Budget Violation

K.S.A. 79-2935 states that expenditures, including encumbrances, in any lawfully budgeted fund shall not exceed the adopted budget of expenditures plus any reimbursements (budget credits) of current year expenditures for such fund that budget year. As of December 31, 2023, the funds that exceeded their budget are as follows:

Fund	Amount exceeded budget
Hunters's Island Water District	$ 1,260

Cash Violation

K.S.A. 10-1113 requires that expenditures be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. At December 31, 2023, the Returned Check Fund has an ending unencumbered cash balance of ($261).

3. Deposits and Investments

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

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

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

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

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

At December 31, 2023, the County's carrying amount of deposits was $136,405,831 and the bank balance was $137,825,850. The difference between the bank and book balances consisted of outstanding checks. The bank balance was secured by a combination of federal depository insurance, letters of credit, and pledged securities.

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

4. Capital Projects

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

Project	Project Authorization	Expended To Date
Sewers	$ 227,531	$ 85,081
Bridges	153,786	134,894
Culverts	37,187	27,317
Facilities	11,996,371	1,507,614

5. Interfund Transfers

Interfund transfers within the County are substantially for the purpose of subsidizing the operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by the Kansas Statutes. The County's interfund transfers and regulatory authority for the year ended December 31, 2023, were as follows:

From	To	Regulatory Authority	Amount
General	Economic Development	K.S.A. 19-4102	$ 282,275
General	Capital Improvement	K.S.A. 19-120	6,676,801
General	Landfill Closure	Court Order	30,000
General	Health Department	K.S.A. 65-204	1,269,979
General	Community Corrections	Home Rule	12,868
Bond and Interest	Capital Improvement	Resolution	99,535
Capital Improvement	Bond and Interest	Bond Covenant	285,135
Community Corrections	Court Services	Home Rule	250
Economic Development	Bond and Interest	Bond Covenant	52,153
Fire District	Rural Fire District Capital Outlay	Home Rule	203,000
KS Opioid Settlement	Health Department	Resolution	6,656
KS Opioid Settlement	Community Corrections	Resolution	50,000
Treasurer's Holding	Motor Vehicle	Resolution	571
Community Corrections	General	Resolution	15,633
Motor Vehicle	General	K.S.A. 8-145	306,198
Tax Sale Proceeds	General	Home Rule	6,352

6. Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2023, 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 2023 - Temporary Note	5.390%	03/15/2023	$ 161,000	09/15/2024	$ -	$ 161,000	$ 161,000	$ -	$ 4,011
Series 2023-B - Temporary Note	4.000%	09/01/2023	275,000	03/01/2025	-	275,000	-	275,000	-
Series 2023-A	6.330%	08/22/2023	92,500	09/01/2033	-	92,500	-	92,500	-
Series 2021-B	2.00%-3.00%	08/31/2021	2,480,000	09/01/2052	2,390,000	-	95,000	2,295,000	56,688
Series 2021-A	1.750%	08/27/2021	306,731	08/27/2061	301,369	-	5,456	295,913	5,274
Series 2020-A-USDA	2.375%	04/01/2020	1,222,000	04/01/2050	1,163,835	-	29,074	1,134,761	28,348
Series 2017-Bond Refunding	2.00%	11/15/2017	1,920,000	09/01/2025	530,000	-	175,000	355,000	10,600
Series 2016-A-USDA	2.75%	08/16/2016	600,000	08/16/2041	492,000	-	20,000	472,000	13,530
Series 2016-B-SCBA	2.375%	11/08/2016	375,000	11/08/2031	240,000	-	24,000	216,000	5,700
Subtotal Bonds					5,117,204	528,500	509,530	5,136,174	124,151
Finance Leases									
Fire Station Radio	1.75%	04/30/2020	285,000	04/30/2025	173,957	-	56,983	116,974	3,044
2018 Radio Infrastructure	2.95%	05/23/2018	5,113,137	05/24/2033	3,959,941	-	309,978	3,649,963	116,818
4 Road Graders	2.71%	06/14/2013	834,076	06/14/2023	438,131	-	438,131	-	21,869
Subtotal of Finance Leases					4,572,029	-	805,092	3,766,937	141,731
Total Contractual Indebtedness					$ 9,689,233	$ 528,500	$ 1,314,622	$ 8,903,111	$ 265,882

6. Long-Term Debt, Continued

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

	Years												
	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	2049-2053	2054-2058	2059-2063	Total
Principal													
General Obligation Bonds	$ 353,636	$ 640,150	$ 193,466	$ 195,832	$ 203,173	$ 785,507	$ 718,136	$ 735,394	$ 711,051	$ 520,412	$ 48,362	$ 31,055	$ 5,136,174
Finance Leases	377,102	387,531	338,228	348,206	358,477	1,957,393	-	-	-	-	-	-	3,766,937
Total Principal	730,738	1,027,681	531,694	544,038	561,650	2,742,900	718,136	735,394	711,051	520,412	48,362	31,055	8,903,111
Interest													
General Obligation Bonds	117,514	125,553	99,641	94,052	88,502	367,475	275,133	191,699	113,503	33,983	5,288	1,093	1,513,436
Finance Leases	109,721	99,292	88,568	78,590	232,674	12,230	-	-	-	-	-	-	621,075
Total Interest	227,235	224,845	188,209	172,642	321,176	379,705	275,133	191,699	113,503	33,983	5,288	1,093	2,134,511
Total Principal & Interest	$ 957,973	$ 1,252,526	$ 719,903	$ 716,680	$ 882,826	$ 3,122,605	$ 993,269	$ 927,093	$ 824,554	$ 554,395	$ 53,650	$ 32,148	$ 11,037,622

7. Compensated Absences

Expenses for accumulated vacation and sick leave earned by the employees of the County are recorded when paid or taken by the employee. The County's policies regarding vacations, short-term sick leave, and personal time off are combined into an annual leave category. The annual leave policy permits employees to accumulate a maximum of 12 to 21 days. Upon termination or resignation from service with the County, employees are entitled to payment of all annual leave earned prior to termination or resignation. All regular full-time employees earn and accumulate extended sick leave at the rate of 1.85 hours for each regular pay period of service. Upon retirement, an employee may receive compensation for accumulated extended sick leave at the rates in the County's extended sick leave payout table. To qualify for extended sick leave payment, an employee must have 384 hours accumulated. The County will pay 120 hours' compensation for 384 hours accumulated up to a maximum 376 hours' compensation for 768 hours accumulated. At December 31, 2023, the County's potential liability for accumulated vacation and sick leave was approximately $905,394 and $361,107, respectively. This is not reflected in the financial statement.

8. Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $1,239,799 for KPERS and $720,826 for KP&F For the Year Ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $14,696,181 and $7,420,003 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

9. **Risk Management**

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

10. Landfill Closure and Post-Closure Costs

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

11. 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, 2023

Funds		Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General		$ 42,187,336	$ -	$ 42,187,336	$ 38,400,375	$ (3,786,961)
Special Purpose Funds						
Disaster	*	7,112,736	-	7,112,736	1,204,424	(5,908,312)
Health Department		5,836,605	-	5,836,605	5,569,930	(266,675)
Register of Deeds Technology	*	166,459	-	166,459	52,834	(113,625)
County Clerk Technology	*	163,713	-	163,713	-	(163,713)
County Treasurer Technology	*	24,075	-	24,075	9,900	(14,175)
War Memorial	*	11,370	-	11,370	1,020	(10,350)
County Auction	*	238,637	-	238,637	7,982	(230,655)
Motor Vehicle Operations	*	423,184	-	423,184	377,455	(45,729)
Special Alcohol Programs		7,883	-	7,883	5,325	(2,558)
Community Corrections	*	1,240,940	-	1,240,940	1,208,193	(32,747)
Capital Improvements	*	7,987,210	-	7,987,210	2,172,120	(5,815,090)
Economic Development		472,636	-	472,636	123,829	(348,807)
County Building		499,630	-	499,630	393,417	(106,213)
Road and Bridge 1/2 Cent Sales Tax	*	3,736,590	-	3,736,590	465,990	(3,270,600)
RCPD		5,510,779	-	5,510,779	5,362,982	(147,797)
Landfill Closure	*	56,143	-	56,143	31,125	(25,018)
Fire District		1,258,295	-	1,258,295	1,204,206	(54,089)
Rural Fire Capital Outlay	*	412,666	-	412,666	-	(412,666)
EMS Grants	*	5,356	-	5,356	1,073	(4,283)
Bond and Interest Fund						
Bond and Interest		545,592	-	545,592	447,552	(98,040)
Capital Project Funds						
Fire Station Projects	*	1,014,000	-	1,014,000	13,178	(1,000,822)
Community Development Block Grant Fund	*	59,249	-	59,249		(59,249)

* Funds not required by statute to be budgeted

Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2023

Funds		Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Business Funds						
Emergency 911		$ 907,952	$ -	$ 907,952	$ 421,315	$ (486,637)
Solid Waste Disposal		3,347,458	-	3,347,458	3,003,777	(343,681)
University Park Water and Sewer District		164,165	-	164,165	106,378	(57,787)
University Park Water and Sewer Reserve	*	141,624	-	141,624	1,250	(140,374)
Hunter's Island Water District		34,515	-	34,515	35,775	1,260
Hunter's Island Water Reserve	*	10,123	-	10,123	-	(10,123)
Carson Sewer Benefit District		64,083	-	64,083	12,369	(51,714)
Carson Sewer Reserve	*	71,533	-	71,533	-	(71,533)
Deep Creek Sewer District		15,334	-	15,334	5,944	(9,390)
Deep Creek Reserve	*	26,056	-	26,056	-	(26,056)
Moehlman Bottoms Water District		18,462	-	18,462	13,963	(4,499)
Moehlman Bottoms Reserve	*	7,353	-	7,353	-	(7,353)
Valleywood Operations District		42,015	-	42,015	7,288	(34,727)
Valleywood Operations Reserve	*	94,740	-	94,740	-	(94,740)
Terra Heights Sewer District		47,229	-	47,229	28,357	(18,872)
Terra Heights Sewer Sinking	*	85,216	-	85,216	-	(85,216)
Konza Water District		109,703	-	109,703	81,329	(28,374)
Konza Water Reserve	*	164,327	-	164,327	-	(164,327)
Lakeside Heights Sewer District		2,500	-	2,500	696	(1,804)
Lakeside Heights Sewer Reserve	*	5,759	-	5,759	5,000	(759)
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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 24,684,540	$ 25,294,617	$ (610,077)
Delinquent Tax	372,857	-	372,857
Motor Vehicle Tax	2,095,438	2,159,708	(64,270)
Recreational Vehicle Tax	19,896	20,906	(1,010)
Watercraft Tax	11,091	12,028	(937)
Commercial Vehicle Tax	86,779	80,995	5,784
16/20 M Vehicle Tax	13,472	19,746	(6,274)
Intangibles Tax	253,697	195,087	58,610
Interest on Taxes	333,009	250,000	83,009
Local Sales Tax	2,273,953	1,700,000	573,953
Interest Income	2,597,318	25,000	2,572,318
Reimbursed Expenses	524,118	-	524,118
Franchise Fees	25,180	38,000	(12,820)
Licenses, Fees, Permits	376,570	686,400	(309,830)
Diversion Fees	56,385	55,000	1,385
Special City/County Highway Fund	1,033,937	1,105,011	(71,074)
PILT - Payments in Lieu of Taxes	42,953	37,000	5,953
Grants Non-Federal	31,703	-	31,703
Vehicle Rental Excise Tax	48,426	23,275	25,151
Recording Fees	355,970	275,000	80,970
21st Judicial District Case Receipts	23,727	45,000	(21,273)
Heritage Trust	26,287	25,000	1,287
Miscellaneous Collections	99,041	-	99,041
Ambulance Fees	1,989,303	1,203,688	785,615
Transfers In	328,183	300,000	28,183
Total Receipts	37,703,833	$ 33,551,461	$ 4,152,372
Expenditures			
County Attorney			
Personnel Services	1,639,947	$ 1,668,198	$ (28,251)
Employee Benefits	536,753	650,337	(113,584)
Commodities	27,160	21,200	5,960
Contractual Services	195,987	185,664	10,323
Capital Outlay	2,062	3,900	(1,838)
County Attorney Total	2,401,909	2,529,299	(127,390)

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, 2023

	Actual	Budget	Variance Over (Under)
County Clerk			
Personnel Services	$ 852,657	$ 865,263	$ (12,606)
Employee Benefits	258,851	361,779	(102,928)
Commodities	5,415	9,200	(3,785)
Contractual Services	72,703	82,250	(9,547)
Capital Outlay	541	4,500	(3,959)
County Clerk Total	1,190,167	1,322,992	(132,825)
County Commissioners			
Personnel Services	161,125	161,125	-
Employee Benefits	34,175	63,645	(29,470)
Commodities	1,599	1,000	599
Contractual Services	44,263	50,540	(6,277)
County Commissioners Total	241,162	276,310	(35,148)
Information Systems			
Personnel Services	605,851	704,238	(98,387)
Employee Benefits	211,993	278,174	(66,181)
Commodities	5,108	22,150	(17,042)
Contractual Services	517,446	551,510	(34,064)
Capital Outlay	243,390	197,000	46,390
Information Systems Total	1,583,788	1,753,072	(169,284)
County Counselor			
Personnel Services	556,523	541,274	15,249
Employee Benefits	155,589	213,804	(58,215)
Commodities	3,924	5,025	(1,101)
Contractual Services	44,271	41,300	2,971
Capital Outlay	-	1,600	(1,600)
County Counselor Total	760,307	803,003	(42,696)

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, 2023

	Actual	Budget	Variance Over (Under)
Register of Deeds			
Personnel Services	$ 338,765	$ 342,816	$ (4,051)
Employee Benefits	93,497	135,412	(41,915)
Commodities	2,311	5,850	(3,539)
Contractual Services	34,653	45,875	(11,222)
Capital Outlay	13,297	7,400	5,897
Register of Deeds Total	482,523	537,353	(54,830)
County Treasurer			
Personnel Services	936,296	961,013	(24,717)
Employee Benefits	362,863	379,599	(16,736)
Commodities	-	2,000	(2,000)
Contractual Services	51,359	53,330	(1,971)
County Treasurer Total	1,350,518	1,395,942	(45,424)
District Court			
Commodities	20,183	20,500	(317)
Contractual Services	150,167	149,930	237
Capital Outlay	5,751	6,570	(819)
District Court Total	176,101	177,000	(899)
Emergency Management			
Personnel Services	201,655	176,700	24,955
Employee Benefits	70,830	75,817	(4,987)
Commodities	11,977	10,950	1,027
Contractual Services	37,366	42,845	(5,479)
Capital Outlay	375	5,000	(4,625)
Emergency Management Total	322,203	311,312	10,891
County Coroner			
Contractual Services	151,169	117,000	34,169
County Coroner Total	151,169	117,000	34,169
Juvenile Detention			
Contractual Services	82,279	101,650	(19,371)
Juvenile Detention Total	82,279	101,650	(19,371)

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, 2023

	Actual	Budget	Variance Over (Under)
Fair			
Commodities	$ 28,586	$ 16,200	$ 12,386
Contractual Services	75,002	73,800	1,202
Capital Outlay	6,582	20,500	(13,918)
Fair Total	110,170	110,500	(330)
Ambulance			
Personnel Services	3,017,443	3,405,134	(387,691)
Employee Benefits	1,372,523	1,640,506	(267,983)
Commodities	126,784	111,750	15,034
Contractual Services	262,912	222,475	40,437
Capital Outlay	32,333	14,000	18,333
Ambulance Total	4,811,995	5,393,865	(581,870)
Museum			
Personnel Services	354,983	327,043	27,940
Employee Benefits	99,189	122,704	(23,515)
Commodities	2,182	4,920	(2,738)
Contractual Services	6,984	11,805	(4,821)
Capital Outlay	432	-	432
Museum Total	463,770	466,472	(2,702)
Election			
Personnel Services	274,038	415,046	(141,008)
Employee Benefits	78,473	100,848	(22,375)
Commodities	38,313	42,300	(3,987)
Contractual Services	124,612	159,700	(35,088)
Capital Outlay	27,109	14,500	12,609
Election Total	542,545	732,394	(189,849)
County Appraiser			
Personnel Services	1,119,094	1,232,935	(113,841)
Employee Benefits	401,067	482,192	(81,125)
Commodities	13,646	15,050	(1,404)
Contractual Services	204,306	147,579	56,727
Capital Outlay	5,278	700	4,578
County Appraiser Total	1,743,391	1,878,456	(135,065)

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, 2023

	Actual	Budget	Variance Over (Under)
Planning and Development			
Personnel Services	$ 425,587	$ 467,531	$ (41,944)
Employee Benefits	132,720	179,859	(47,139)
Commodities	29,390	31,407	(2,017)
Contractual Services	25,743	25,095	648
Capital Outlay	1,027	3,500	(2,473)
Planning and Development Total	614,467	707,392	(92,925)
General Services			
Personnel Services	93,195	75,000	18,195
Employee Benefits	3,131	12,883	(9,752)
Commodities	1,696	2,500	(804)
Contractual Services	1,397,907	1,292,150	105,757
Capital Outlay	682	2,179,505	(2,178,823)
Miscellaneous	-	3,050,000	(3,050,000)
General Services Total	1,496,611	6,612,038	(5,115,427)
Public Works			
Personnel Services	3,339,749	3,678,908	(339,159)
Employee Benefits	1,309,818	1,410,839	(101,021)
Commodities	1,776,764	1,765,250	11,514
Contractual Services	492,197	654,150	(161,953)
Capital Outlay	1,363,950	1,589,500	(225,550)
Public Works Total	8,282,478	9,098,647	(816,169)
Noxious Weed & HH Waste			
Personnel Services	418,778	423,417	(4,639)
Employee Benefits	129,451	167,250	(37,799)
Commodities	118,779	125,120	(6,341)
Contractual Services	97,711	118,210	(20,499)
Capital Outlay	8,758	-	8,758
Noxious Weed & HH Waste Total	773,477	833,997	(60,520)
Juvenile Supervision			
Contractual Services	-	1,400	(1,400)
Juvenile Supervision Total	-	1,400	(1,400)

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, 2023

	Actual	Budget	Variance Over (Under)
Appropriations			
Council on Aging	$ 275,000	$ 275,000	$ -
Mental Health	300,000	300,000	-
Big Lakes Development Center	217,260	217,260	-
Extension Council	637,500	635,600	1,900
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	59,602	-	59,602
Small Cities	145,008	160,000	(14,992)
ATA Bus	100,000	100,000	-
Appropriations Total	1,864,006	1,817,496	46,510
Liability Insurance	683,173	811,218	(128,045)
Emergency Response Commoditites	243	-	243
Transfers Out	8,271,923	4,398,528	3,873,395
Total Expenditures	38,400,375	$ 42,187,336	$ (3,786,961)
Receipts Over (Under) Expenditures	(696,542)		
Unencumbered Cash, Beginning	19,353,136		
Prior Year Cancelled Emcumbrance	30,985		
Unencumbered Cash, Ending	$ 18,687,579		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Interest Income	$ 695,017	$ -	$ 695,017
Miscellaneous	3	-	3
Total Receipts	695,020	$ -	$ 695,020
Expenditures			
Commodities	22,105	$ -	$ 22,105
Contractual Services	410,512	-	410,512
Capital Outlay	771,807	7,112,736	(6,340,929)
Total Expenditures	1,204,424	$ 7,112,736	$ (5,908,312)
Receipts Over (Under) Expenditures	(509,404)		
Unencumbered Cash, Beginning	13,886,119		
Unencumbered Cash, Ending	$ 13,376,715		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 1,195,342	$ 1,201,896	$ (6,554)
Federal Grants	2,185,063	2,210,027	(24,964)
Other Grants	66,530	89,519	(22,989)
Fees - Self Pay	85,042	106,258	(21,216)
Fees - Medicaid	54,166	45,661	8,505
Fees - Other Insurance	402,891	288,854	114,037
Miscellaneous Collections	49,083	34,710	14,373
Reimbursements	21,818	-	21,818
Transfers In	1,276,635	1,269,979	6,656
Total Receipts	5,336,570	$ 5,246,904	$ 89,666
Expenditures			
General Services			
Personnel Services	426,312	$ 425,386	$ 926
Employee Benefits	91,858	168,028	(76,170)
Commodities	81,907	61,685	20,222
Contractual Services	318,584	332,139	(13,555)
Capital Outlay	25,467	22,777	2,690
General Services Total	944,128	1,010,015	(65,887)
Wildcat Region PHEP			
Personnel Services	2,857	2,607	250
Employee Benefits	1,014	1,030	(16)
Commodities	15,277	22,700	(7,423)
Contractual Services	10,521	14,384	(3,863)
Capital Outlay	2,246	2,246	-
Wildcat Region PHEP Total	31,915	42,967	(11,052)
Emergency Response			
Personnel Services	59,396	54,455	4,941
Employee Benefits	20,682	21,510	(828)
Contractual Services	4,517	5,791	(1,274)
Emergency Response Total	84,595	81,756	2,839
WIC			
Personnel Services	602,892	653,624	(50,732)
Employee Benefits	218,184	258,181	(39,997)
Commodities	16,370	20,000	(3,630)
Contractual Services	33,206	36,159	(2,953)
Capital Outlay	5,222	4,952	270
WIC Total	875,874	972,916	(97,042)

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, 2023

	Actual	Budget	Variance Over (Under)
March of Dimes Grant			
Commodities	$ 6,881	$ 7,500	$ (619)
Contractual	110	-	110
March of Dimes Grant Total	6,991	7,500	(509)
Child Care Licensing			
Personnel Services	247,197	224,074	23,123
Employee Benefits	87,524	88,509	(985)
Commodities	1,281	2,800	(1,519)
Contractual Services	12,403	41,966	(29,563)
Child Care Licensing Total	348,405	357,349	(8,944)
Family Planning			
Personnel Services	292,401	295,242	(2,841)
Employee Benefits	88,511	116,621	(28,110)
Commodities	53,661	58,225	(4,564)
Contractual Services	16,475	22,432	(5,957)
Family Planning Total	451,048	492,520	(41,472)
Immunization Action Plan			
Personnel Services	148,571	217,576	(69,005)
Employee Benefits	55,172	85,942	(30,770)
Capital Outlay	16,099	16,099	-
Commodities	251,466	220,550	30,916
Contractual Services	31,529	17,729	13,800
Immunization Action Plan Total	502,837	557,896	(55,059)
MCH			
Personnel Services	249,687	232,064	17,623
Employee Benefits	93,406	91,665	1,741
Commodities	10,242	15,903	(5,661)
Contractual Services	15,184	43,974	(28,790)
MCH Total	368,519	383,606	(15,087)
Healthy Families			
Personnel Services	337,698	321,202	16,496
Employee Benefits	136,829	126,874	9,955
Commodities	5,549	8,000	(2,451)
Contractual Services	39,601	70,536	(30,935)
Capital Outlay	-	-	-
Healthy Families Total	519,677	526,612	(6,935)

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, 2023

	Actual	Budget	Variance Over (Under)
Raising Riley Right			
Personnel Services	$ 386,464	$ 326,135	$ 60,329
Employee Benefits	151,288	128,824	22,464
Capital Outlay	153	153	-
Commodities	20,602	41,758	(21,156)
Contractual Services	415,343	414,639	704
Raising Riley Right Total	973,850	911,509	62,341
State Formula			
Personnel Services	228,084	234,881	(6,797)
Employee Benefits	75,314	92,778	(17,464)
Commodities	5,419	8,200	(2,781)
Capital Outlay	-	2,690	(2,690)
Contractual Services	25,380	34,856	(9,476)
State Formula Total	334,197	373,405	(39,208)
Kansas Health Foundation			
Commodities	9,994	9,994	-
Kansas Health Foundation Total	9,994	9,994	-
Chronic Disease Risk Reduction			
Contractual Services	234	-	234
Chronic Disease Risk Reduction Total	234	-	234
Integrate Referral & Intake System			
Personnel Services	66,551	52,961	13,590
Employee Benefits	16,437	20,920	(4,483)
Commodities	29,182	29,182	-
Contractual Services	5,496	5,497	(1)
Capital Outlay	-	-	-
Integrate Referral & Intake System Total	117,666	108,560	9,106
Total Expenditures	5,569,930	$ 5,836,605	$ (266,675)
Receipts Over (Under) Expenditures	(233,360)		
Unencumbered Cash, Beginning	968,907		
Unencumbered Cash, Ending	$ 735,547		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 52,574	$ 12,245	$ 40,329
Miscellaneous	3,000	-	3,000
Interest	7,850	140	7,710
Total Receipts	63,424	$ 12,385	$ 51,039
Expenditures			
Commodities	5,256	$ 31,438	$ (26,182)
Contractual Services	44,922	101,048	(56,126)
Capital Outlay	2,656	33,973	(31,317)
Total Expenditures	52,834	$ 166,459	$ (113,625)
Receipts Over (Under) Expenditures	10,590		
Unencumbered Cash, Beginning	157,870		
Unencumbered Cash, Ending	$ 168,460		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 13,143	$ 19,000	$ (5,857)
Interest	7,391	700	6,691
Total Receipts	20,534	$ 19,700	$ 834
Expenditures			
Capital Outlay	-	$ 163,713	$ (163,713)
Total Expenditures	-	$ 163,713	$ (163,713)
Receipts Over (Under) Expenditures	20,534		
Unencumbered Cash, Beginning	146,671		
Unencumbered Cash, Ending	$ 167,205		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 13,144	$ 12,500	$ 644
Interest	4,796	300	4,496
Total Receipts	17,940	$ 12,800	$ 5,140
Expenditures			
Capital Outlay	9,900	$ 24,075	$ (14,175)
Total Expenditures	9,900	$ 24,075	$ (14,175)
Receipts Over (Under) Expenditures	8,040		
Unencumbered Cash, Beginning	93,958		
Unencumbered Cash, Ending	$ 101,998		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Donations	$ 1,000	$ 800	$ 200
Total Receipts	1,000	$ 800	$ 200
Expenditures			
Capital Outlay	-	$ 1,370	$ -
Contractual Services	1,020	10,000	(8,980)
Total Expenditures	1,020	$ 11,370	$ (8,980)
Receipts Over (Under) Expenditures	(20)		
Unencumbered Cash, Beginning	10,670		
Unencumbered Cash, Ending	$ 10,650		

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

County Auction
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 59,074	$ -	$ 59,074
Total Receipts	59,074	$ -	$ 59,074
Expenditures			
Capital Outlay	-	$ 229,054	$ -
Contractual Services	7,982	9,583	(1,601)
Total Expenditures	7,982	$ 238,637	$ (1,601)
Receipts Over (Under) Expenditures	51,092		
Unencumbered Cash, Beginning	252,205		
Unencumbered Cash, Ending	$ 303,297		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 407,813	$ 386,791	$ 21,022
Miscellaneous Collections	91	200	(109)
Transfers In	571	-	571
Total Receipts	408,475	$ 386,991	$ 21,484
Expenditures			
Personnel Services	11,179	$ 47,193	$ (36,014)
Employee Benefits	1,909	2,040	(131)
Commodities	10,980	12,000	(1,020)
Contractual Services	19,724	36,251	(16,527)
Capital Outlay	27,465	25,700	1,765
Transfers Out	306,198	300,000	6,198
Total Expenditures	377,455	$ 423,184	$ (45,729)
Receipts Over (Under) Expenditures	31,020		
Unencumbered Cash, Beginning	6,198		
Unencumbered Cash, Ending	$ 37,218		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
State Grant	$ -	$ 7,406	$ (7,406)
Local Alcoholic Liquor Tax	16,779	-	16,779
Total Receipts	16,779	$ -	$ 16,779
Expenditures			
Contractual Services	5,325	$ 7,883	$ (2,558)
Total Expenditures	5,325	$ 7,883	$ (2,558)
Receipts Over (Under) Expenditures	11,454		
Unencumbered Cash, Beginning	15,583		
Unencumbered Cash, Ending	$ 27,037		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
State Aid	$ 1,143,131	$ 1,064,797	$ 78,334
Transfers In	62,868	59,352	3,516
Federal Grant	108,541	-	108,541
Reimbursed Expenses	4,173	95	4,078
Miscellaneous Collections	142,014	38,692	103,322
Total Receipts	1,460,727	$ 1,162,936	$ 297,791
Expenditures			
Personnel Services	639,148	$ 646,821	$ (7,673)
Employee Benefits	215,718	200,363	15,355
Commodities	44,792	45,910	(1,118)
BIC	594	-	594
Contractual Services	287,608	347,846	(60,238)
Capital Outlay	4,450	-	4,450
Transfers Out	15,883	-	15,883
Total Expenditures	1,208,193	$ 1,240,940	$ (32,747)
Receipts Over (Under) Expenditures	252,534		
Unencumbered Cash, Beginning	78,004		
Unencumbered Cash, Ending	$ 330,538		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 238,434	$ 10,000	$ 228,434
Interest Income	545,254	100,000	445,254
Transfers In	6,776,336	2,756,672	4,019,664
Total Receipts	7,560,024	$ 2,866,672	$ 4,693,352
Expenditures			
Commodities	12,686	$ -	$ 12,686
Contractual Services	8,166	942,962	(934,796)
Capital Outlay	1,439,337	6,858,648	(5,419,311)
Lease Principal	309,978	-	309,978
Lease Interest	116,818	-	116,818
Transfers Out	285,135	185,600	99,535
Total Expenditures	2,172,120	$ 7,987,210	$ (5,815,090)
Receipts Over (Under) Expenditures	5,387,904		
Unencumbered Cash, Beginning	8,026,215		
Unencumbered Cash, Ending	$ 13,414,119		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Reimbursement	$ -	$ 52,153	$ -
Transfers In	282,275	282,275	-
Total Receipts	282,275	$ 334,428	$ -
Expenditures			
Contractual Services	71,676	$ -	$ 71,676
Commodities	-	108,521	-
Capital Outlay	-	311,962	-
Transfers Out	52,153	52,153	-
Total Expenditures	123,829	$ 472,636	$ 71,676
Receipts Over (Under) Expenditures	158,446		
Unencumbered Cash, Beginning	181,640		
Unencumbered Cash, Ending	$ 340,086		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 246,958	$ 253,418	$ (6,460)
Delinquent Tax	5,002	-	5,002
Motor Vehicle Tax	31,167	32,320	(1,153)
Recreational Vehicle Tax	296	313	(17)
Watercraft Tax	166	115	51
Commercial Vehicle Tax	1,296	1,203	93
16/20 M Vehicle Tax	195	296	(101)
Vehicle Rental Excise Tax	715	317	398
Miscellaneous Receipts	201	-	201
Reimbursed Expenses	100	-	100
Total Receipts	286,096	$ 287,982	$ (1,886)
Expenditures			
Commodities	9,879	$ 16,000	$ (6,121)
Capital Outlay	7,289	87,330	(80,041)
Contractual Services	376,249	396,300	(20,051)
Total Expenditures	393,417	$ 499,630	$ (106,213)
Receipts Over (Under) Expenditures	(107,321)		
Unencumbered Cash, Beginning	211,648		
Unencumbered Cash, Ending	$ 104,327		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Sales Tax	$ 405,761	$ 374,990	$ 30,771
Miscellaneous	2,617	-	2,617
Total Receipts	408,378	$ 374,990	$ 33,388
Expenditures			
Commodities	4,017	$ -	$ 4,017
Contractual Services	48,090	-	48,090
Capital Outlay	413,883	3,736,590	(3,322,707)
Total Expenditures	465,990	$ 3,736,590	$ (3,270,600)
Receipts Over (Under) Expenditures	(57,612)		
Unencumbered Cash, Beginning	6,501,479		
Prior Year Cancelled Encumbrance	31,811		
Unencumbered Cash, Beginning	6,533,290		
Unencumbered Cash, Ending	$ 6,475,678		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 4,761,024	$ 4,842,262	$ (81,238)
Delinquent Tax	68,720	-	68,720
Motor Vehicle Tax	392,051	402,097	(10,046)
Recreational Vehicle Tax	3,719	3,892	(173)
Watercraft Tax	2,093	1,450	643
Commercial Vehicle Tax	16,339	15,173	1,166
16/20 M Vehicle Tax	2,430	3,677	(1,247)
Vehicle Rental Excise Tax	8,962	3,994	4,968
Total Receipts	5,255,338	$ 5,272,545	$ (17,207)
Expenditures			
Contractual Services	5,362,982	$ 5,510,779	$ (147,797)
Total Expenditures	5,362,982	$ 5,510,779	$ (147,797)
Receipts Over (Under) Expenditures	(107,644)		
Unencumbered Cash, Beginning	232,234		
Unencumbered Cash, Ending	$ 124,590		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 30,000	$ 30,000	$ -
Total Receipts	30,000	$ 30,000	$ -
Expenditures			
Commodities	-	$ 700	$ (700)
Contractual Services	31,125	55,443	(24,318)
Total Expenditures	31,125	$ 56,143	$ (25,018)
Receipts Over (Under) Expenditures	(1,125)		
Unencumbered Cash, Beginning	32,298		
Unencumbered Cash, Ending	$ 31,173		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 1,059,150	$ 1,086,483	$ (27,333)
Delinquent Tax	19,831	-	19,831
Motor Vehicle Tax	126,230	125,792	438
Recreational Vehicle Tax	2,172	2,064	108
Watercraft Tax	1,452	1,082	370
Commercial Vehicle Tax	10,277	9,403	874
16/20 M Vehicle Tax	2,607	3,092	(485)
Federal Grant	15,000	-	15,000
Miscellaneous Collections	2,221	-	2,221
Total Receipts	1,238,940	$ 1,227,916	$ 11,024
Expenditures			
Personnel Services	293,434	$ 333,812	$ (40,378)
Employee Benefits	135,478	137,154	(1,676)
Commodities	190,099	244,750	(54,651)
Contractual Services	167,340	220,400	(53,060)
Capital Outlay	34,176	112,500	(78,324)
Principal	130,056	129,747	309
Interest	50,623	49,932	691
Transfers Out	203,000	30,000	173,000
Total Expenditures	1,204,206	$ 1,258,295	$ (54,089)
Receipts Over (Under) Expenditures	34,734		
Unencumbered Cash, Beginning	52,755		
Unencumbered Cash, Ending	$ 87,489		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous	$ 24,668	$ -	$ 24,668
Transfers In	203,000	30,000	173,000
Total Receipts	227,668	$ 30,000	$ 197,668
Expenditures			
Capital Outlay	-	$ 412,666	$ (412,666)
Total Expenditures	-	$ 412,666	$ (412,666)
Receipts Over (Under) Expenditures	227,668		
Unencumbered Cash, Beginning	424,935		
Unencumbered Cash, Ending	$ 652,603		

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

Kansas Opioid Settlement
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Miscellaneous Collections	$ 126,335
State Grants	50,000
Total Receipts	176,335
Expenditures	
Transfers Out	56,656
Total Expenditures	56,656
Receipts Over (Under) Expenditures	119,679
Unencumbered Cash, Beginning	13,690
Unencumbered Cash, Ending	$ 133,369

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

Local Assistance and Tribal Consistency
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Grants	$ 50,000
Total Receipts	50,000
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	50,000
Unencumbered Cash, Beginning	50,000
Unencumbered Cash, Ending	$ 100,000

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

EMS Grant
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Other Grants	$ 2,000	$ 3,000	$ (1,000)
Total Receipts	2,000	$ 3,000	$ (1,000)
Expenditures			
Contractual Services	-	$ 5,356	$ (5,356)
Commodities	1,073	-	1,073
Total Expenditures	1,073	$ 5,356	$ (4,283)
Receipts Over (Under) Expenditures	927		
Unencumbered Cash, Beginning	5,444		
Unencumbered Cash, Ending	$ 6,371		

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

R&B Project Sales Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Local Sales Tax	$ 2,160,856
Total Receipts	2,160,856
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	2,160,856
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 2,160,856

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, 2023

	Unencumbered Cash, Beginning	Receipts	Expenditures	Unencumbered Cash, Ending
Special Prosecutor Trust	$ 876	$ -	$ -	$ 876
Court Technology	173,381	-	21,804	151,577
Court Services	2,475	2,500	2,850	2,125
Prosecuting Attorney Training	4,045	1,679	3,289	2,435
Museum Bequest	6,582	1	-	6,583
Returned Check	(63,473)	161,335	98,123	(261)
LEPC-HMTA	222	-	-	222
Payroll Clearing	1,273	-	-	1,273
Totals	$ 125,381	$ 165,515	$ 126,066	$ 164,830

Receipts		
Court Services	$ 2,251	
Transfers In	250	
Miscellaneous Collections	1,679	
Returned Checks Collected	161,335	
Total Receipts	$ 165,515	
Expenditures		
Contractual		$ 27,313
Less: Returned Checks		98,123
Capital Outlay		630
Total Expenditures		$ 126,066

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 425	$ -	$ 425
Motor Vehicle Tax	294	-	294
Watercraft Tax	-	8	(8)
Commercial Vehicle Tax	4	57	(53)
Recreational Vehicle Tax	3	-	3
16/20 M Vehicle Tax	9	-	9
Vehicle Rental Excise Tax	14	16	(2)
Bond Proceeds	-	-	-
Temporary Note Proceeds	-	-	-
Special Assessments	147,205	183,112	(35,907)
Transfers In	337,288	242,305	94,983
Total Receipts	485,242	$ 425,498	$ 59,744
Expenditures			
Principal	275,456	$ 310,221	$ (34,765)
Interest	72,561	72,825	(264)
Contractual Services	-	-	-
Capital Outlay	-	-	-
Transfers Out	99,535	-	99,535
Cash Basis Requirement	-	162,546	(162,546)
Total Expenditures	447,552	$ 545,592	$ (98,040)
Receipts Over (Under) Expenditures	37,690		
Unencumbered Cash, Beginning	211,315		
Unencumbered Cash, Ending	$ 249,005		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Bond Proceeds	$ -	$ 500,000	$ (500,000)
Total Receipts	-	$ 500,000	$ (500,000)
Expenditures			
Contractual Services	1,545	$ 500,000	$ (498,455)
Commodities	780	14,000	(13,220)
Capital Outlay	10,853	-	10,853
Transfer Out	-	500,000	(500,000)
Total Expenditures	13,178	$ 1,014,000	$ (1,000,822)
Receipts Over (Under) Expenditures	(13,178)		
Unencumbered Cash, Beginning	13,850		
Unencumbered Cash, Ending	$ 672		

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

Community Development Block Grant
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Grants	$ -	$ 59,249	$ (59,249)
Total Receipts	-	$ 59,249	$ (59,249)
Expenditures			
Contractual Services	-	$ 59,249	$ (59,249)
Total Expenditures	-	$ 59,249	$ (59,249)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

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

Keats Sewer Capital Project
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

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

University Park Lagoon
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Temp Notes Proceeds	$ 275,000
Total Receipts	275,000
Expenditures	
Contractual Services	77,993
Total Expenditures	77,993
Receipts Over (Under) Expenditures	197,007
Unencumbered Cash, Beginning	(134,400)
Prior year cancelled encumbrance	134,400
Unencumbered Cash, Ending	$ 197,007

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 366,845	$ 300,000	$ 66,845
Reimbursment Expenses	18,000	-	18,000
Interest	34,542	1,000	33,542
Total Receipts	419,387	$ 301,000	$ 118,387
Expenditures			
Commodities	26,776	$ -	$ 26,776
Contractual Services	392,349	907,952	(515,603)
Capital Outlay	2,190	-	2,190
Total Expenditures	421,315	$ 907,952	$ (486,637)
Receipts Over (Under) Expenditures	(1,928)		
Unencumbered Cash, Beginning	724,617		
Unencumbered Cash, Ending	$ 722,689		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 2,923,218	$ 2,900,000	$ 23,218
Reimbursed Expenditures	3,528	-	3,528
Miscellaneous Reimbursement	41,699	5,000	36,699
Total Receipts	2,968,445	$ 2,905,000	$ 63,445
Expenditures			
Personnel Services	180,124	$ 213,204	$ (33,080)
Employee Benefits	86,716	101,688	(14,972)
Commodities	41,235	59,900	(18,665)
Contractual Services	2,695,332	2,811,475	(116,143)
Capital Outlay	370	161,191	(160,821)
Total Expenditures	3,003,777	$ 3,347,458	$ (343,681)
Receipts Over (Under) Expenditures	(35,332)		
Unencumbered Cash, Beginning	442,458		
Unencumbered Cash, Ending	$ 407,126		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 10,293	$ 10,416	$ (123)
Delinquent Tax	715	-	715
Charges for Services	112,045	58,494	53,551
Deposits	900	750	150
Total Receipts	123,953	$ 69,660	$ 54,293
Expenditures			
Commodities	45,276	$ 41,200	$ 4,076
Contractual Services	61,102	80,200	(19,098)
Capital Outlay	-	7,500	(7,500)
Transfers Out	-	35,265	(35,265)
Total Expenditures	106,378	$ 164,165	$ (57,787)
Receipts Over (Under) Expenditures	17,575		
Unencumbered Cash, Beginning	61,818		
Unencumbered Cash, Ending	$ 79,393		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 12,396	$ 11,500	$ 896
Transfers In	-	35,265	(35,265)
Total Receipts	12,396	$ 46,765	$ (34,369)
Expenditures			
Commodities	-	$ 40,000	$ (40,000)
Contractual Services	1,250	70,000	(68,750)
Capital Outlay	-	31,624	(31,624)
Total Expenditures	1,250	$ 141,624	$ (140,374)
Receipts Over (Under) Expenditures	11,146		
Unencumbered Cash, Beginning	97,526		
Prior Year Cancelled Emcumbrance	23,207		
Unencumbered Cash, Ending	$ 131,879		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 35,737	$ 30,650	$ 5,087
Deposits	150	230	(80)
Transfers in	-	-	-
Total Receipts	35,887	$ 30,880	$ 5,007
Expenditures			
Commodities	23,364	$ 22,800	$ 564
Contractual Services	12,411	11,715	696
Total Expenditures	35,775	$ 34,515	$ 1,260
Receipts Over (Under) Expenditures	112		
Unencumbered Cash, Beginning	3,636		
Unencumbered Cash, Ending	$ 3,748		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 1,440	$ 1,128	$ 312
Total Receipts	1,440	$ 1,128	$ 312
Expenditures			
Capital Outlay	-	$ 7,123	$ (7,123)
Commodities	-	1,000	(1,000)
Contractual	-	2,000	(2,000)
Total Expenditures	-	10,123	$ (10,123)
Receipts Over (Under) Expenditures	1,440		
Unencumbered Cash, Beginning	9,833		
Unencumbered Cash, Ending	$ 11,273		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 3,790	$ 3,933	$ (143)
Delinquent Tax	44	-	44
Charges for Services	34,825	36,001	(1,176)
Total Receipts	38,659	$ 39,934	$ (1,275)
Expenditures			
Commodities	-	$ -	$ -
Contractual Services	12,369	31,020	(18,651)
Transfers Out	-	33,063	(33,063)
Total Expenditures	12,369	$ 64,083	$ (51,714)
Receipts Over (Under) Expenditures	26,290		
Unencumbered Cash, Beginning	59,633		
Unencumbered Cash, Ending	$ 85,923		

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

Carson Sewer Benefit Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 4,340	$ 4,368	$ (28)
Ad Valorem Tax	-	-	-
Transfers In	-	33,063	(33,063)
Total Receipts	4,340	$ 37,431	$ (33,091)
Expenditures			
Commodities	-	$ 20,000	$ (20,000)
Contractual Services	-	20,000	(20,000)
Capital Outlay	-	31,533	(31,533)
Total Expenditures	-	$ 71,533	$ (71,533)
Receipts Over (Under) Expenditures	4,340		
Unencumbered Cash, Beginning	41,459		
Unencumbered Cash, Ending	$ 45,799		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 7,499	$ 6,100	$ 1,399
Water/Sewer Deposits	-	150	(150)
Total Receipts	7,499	$ 6,250	$ 1,249
Expenditures			
Commodities	-	$ 550	$ (550)
Contractual Services	5,944	7,950	(2,006)
Transfers Out	-	6,834	(6,834)
Total Expenditures	5,944	$ 15,334	$ (9,390)
Receipts Over (Under) Expenditures	1,555		
Unencumbered Cash, Beginning	5,074		
Unencumbered Cash, Ending	$ 6,629		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 3,878	$ -	$ 3,878
Transfers In	-	6,834	(6,834)
Total Receipts	3,878	$ 6,834	$ (2,956)
Expenditures			
Commodities	-	$ 5,000	$ (5,000)
Contractual Services	-	15,000	(15,000)
Capital Outlay	-	6,056	(6,056)
Total Expenditures	-	$ 26,056	$ (26,056)
Receipts Over (Under) Expenditures	3,878		
Unencumbered Cash, Beginning	29,151		
Unencumbered Cash, Ending	$ 33,029		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 17,116	$ 16,500	$ 616
Total Receipts	17,116	$ 16,500	$ 616
Expenditures			
Commodities	10,497	$ 7,500	$ 2,997
Contractual Services	3,466	8,450	(4,984)
Transfers Out	-	2,512	(2,512)
Total Expenditures	13,963	$ 18,462	$ (4,499)
Receipts Over (Under) Expenditures	3,153		
Unencumbered Cash, Beginning	8,761		
Unencumbered Cash, Ending	$ 11,914		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 792	$ 792	$ -
Transfers In	-	2,512	(2,512)
Total Receipts	792	$ 3,304	$ (2,512)
Expenditures			
Commodities	-	$ 1,000	$ (1,000)
Contractual Services	-	2,000	(2,000)
Capital Outlay	-	4,353	(4,353)
Total Expenditures	-	$ 7,353	$ (7,353)
Receipts Over (Under) Expenditures	792		
Unencumbered Cash, Beginning	8,049		
Unencumbered Cash, Ending	$ 8,841		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 22,463	$ 22,715	$ (252)
Delinquent Tax	130	-	130
Miscellaneous Collections	240	240	-
Total Receipts	22,833	$ 22,955	$ (122)
Expenditures			
Commodities	-	$ 400	$ (400)
Contractual Services	7,288	6,250	1,038
Capital Outlay	-	1,000	(1,000)
Transfers Out	-	34,365	(34,365)
Total Expenditures	7,288	$ 42,015	$ (34,727)
Receipts Over (Under) Expenditures	15,545		
Unencumbered Cash, Beginning	46,640		
Unencumbered Cash, Ending	$ 62,185		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ -	$ 34,364	$ (34,364)
Miscellaneous	1,875	-	1,875
Total Receipts	1,875	$ 34,364	$ (32,489)
Expenditures			
Commodities	-	$ 20,000	$ (20,000)
Contractual Services	-	30,000	(30,000)
Capital Outlay	-	44,740	(44,740)
Total Expenditures	-	$ 94,740	$ (94,740)
Receipts Over (Under) Expenditures	1,875		
Unencumbered Cash, Beginning	127,632		
Unencumbered Cash, Ending	$ 129,507		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 5,058	$ -	$ 5,058
Charges for Services	18,802	19,000	(198)
Special Assessment	1,343	-	1,343
Deposits	75	150	(75)
Total Receipts	25,278	$ 19,150	$ 6,128
Expenditures			
Commodities	-	$ 2,100	$ (2,100)
Contractual Services	28,357	17,695	10,662
Transfers Out	-	27,434	(27,434)
Total Expenditures	28,357	$ 47,229	$ (18,872)
Receipts Over (Under) Expenditures	(3,079)		
Unencumbered Cash, Beginning	30,995		
Unencumbered Cash, Ending	$ 27,916		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 12,625	$ 12,600	$ 25
Transfers In	-	27,434	(27,434)
Total Receipts	12,625	$ 40,034	$ (27,409)
Expenditures			
Commodities	-	$ 15,000	$ (15,000)
Contractual Services	-	20,000	(20,000)
Capital Outlay	-	50,216	(50,216)
Total Expenditures	-	$ 85,216	$ (85,216)
Receipts Over (Under) Expenditures	12,625		
Unencumbered Cash, Beginning	89,431		
Unencumbered Cash, Ending	$ 102,056		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 90,868	$ 88,000	$ 2,868
Water/Sewer Deposits	300	1,200	(900)
Total Receipts	91,168	$ 89,200	$ 1,968
Expenditures			
Commodities	47,837	$ 41,450	$ 6,387
Contractual Services	33,492	51,300	(17,808)
Transfers Out	-	16,953	(16,953)
Total Expenditures	81,329	$ 109,703	$ (28,374)
Receipts Over (Under) Expenditures	9,839		
Unencumbered Cash, Beginning	23,528		
Unencumbered Cash, Ending	$ 33,367		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ -	$ 16,953	$ (16,953)
Total Receipts	-	$ 16,953	$ (16,953)
Expenditures			
Commodities	-	$ 40,000	$ (40,000)
Contractual Services	-	50,000	(50,000)
Capital Outlay	-	74,327	(74,327)
Total Expenditures	-	$ 164,327	$ (164,327)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	234,795		
Unencumbered Cash, Ending	$ 234,795		

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

Lakeside Heights Sewer District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 663	$ 1,250	$ (587)
Sewer Deposits	-	75	(75)
Total Receipts	663	$ 1,325	$ (662)
Expenditures			
Commodities	-	$ 770	$ (770)
Contractual Services	696	1,730	(1,034)
Transfers Out	-	-	-
Total Expenditures	696	$ 2,500	$ (1,804)
Receipts Over (Under) Expenditures	(33)		
Unencumbered Cash, Beginning	1,908		
Unencumbered Cash, Ending	$ 1,875		

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, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 675	$ 720	$ (45)
Reimbursment Expenses	-	-	-
Transfers In	-	720	(720)
Total Receipts	675	$ 1,440	$ (765)
Expenditures			
Commodities	-	$ 1,000	(1,000)
Contractual Services	5,000	2,000	3,000
Capital Outlay	-	2,759	(2,759)
Total Expenditures	5,000	$ 5,759	$ (759)
Receipts Over (Under) Expenditures	(4,325)		
Unencumbered Cash, Beginning	9,319		
Unencumbered Cash, Ending	$ 4,994		

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, 2023

	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.

High Plains Ranch Benefit District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Bond Proceeds	$ 92,500
Temp Note Proceeds	161,000
Special Assesmnents	74,222
Total Receipts	327,722
Expenditures	
Contractual	22,144
Capital Outlay	138,608
Principal	161,000
Interest	4,001
Total Expenditures	325,753
Receipts Over (Under) Expenditures	1,969
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 1,969

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, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Property Tax	$61,106,592	$ 111,708,448	$ 107,913,273	$64,901,767
Special Assessments Subdivisions	3,782,592	6,529,880	6,664,646	3,647,826
Special Assessments County	74,922	111,996	124,728	62,190
Motor Vehicle Tax	1,501,006	7,937,500	7,969,908	1,468,598
Real Estate Redemption	438,342	1,443,314	1,426,426	455,230
Tax Sale	33,136	73,165	6,352	99,949
Special Delinquent Ad Valorem	4,164	110,645	108,322	6,487
City County Highway Tax	-	1,309,952	1,309,952	-
Vehicle Rental Excise Tax	81,327	171,008	187,749	64,586
Commercial Vehicle Tax	15,230	2,954,756	2,964,941	5,045
Recreational Vehicle Tax	14,860	72,713	74,124	13,449
Watercraft Tax	31,430	53,272	44,035	40,667
16/20 Truck Tax	29,439	44,873	40,824	33,488
Advance Tax	-	149	149	-
Total Distributable Funds	67,113,040	132,521,671	128,835,429	70,799,282
State Funds:				
Educational Building	-	798,422	798,422	-
Institutional Building	-	399,211	399,211	-
Vehicle Registrations	-	2,470,233	2,470,233	-
Game Licenses	-	5,866	5,818	48
Total State Funds	-	3,673,732	3,673,684	48
Subdivision Funds:				
School Districts	26	44,772,215	44,772,211	30
Townships	-	1,270,881	1,270,881	-
Cities	-	35,945,100	35,963,290	(18,190)
Cemeteries	263	96,343	96,488	118
NCK Library System	-	201,089	201,089	-
Mill Creek Watershed	-	64	64	-
Total Subdivision Funds	289	82,285,692	82,304,023	(18,042)
Other Funds:				
Riley County Police Department	3,236,983	25,840,750	25,818,748	3,258,985
Motor Vehicle Holding	88,401	17,248	9,646	96,003
Long & Short Accounts	32,753	1,894	-	34,647
Tax Holding	155,761	1,371,122	1,344,999	181,884
Treasurer Change Checks	(709)	153,120	152,411	-
Unclaimed Fees	6,941	-	-	6,941
Drivers License	736	82,087	82,342	481
Sales and Compensating Tax	250,208	3,696,599	3,701,453	245,354
University Park Improvement District	7,424	11,044	14,529	3,939
Flex Spending Account	27,252	85,772	81,144	31,880
Law Library	131,830	35,159	20,657	146,332
District Court	13,485	121,951	120,836	14,600
Riley County Attorney's Trust	14,424	161,262	152,102	23,584
Total Other Funds	3,965,489	31,578,008	31,498,867	4,044,630
Total	$ 71,078,818	$ 250,059,103	$ 246,312,003	$ 74,825,918

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, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Expenditures
Department of Agriculture		
Passed Through Kansas Department of Health and Environment		
WIC Special Supplements Nutrition Program for Women, Infants and Children	10.557	$ 964,954
Department of Homeland Security		
Passed Through Kansas Department of Emergency Management		
Public Health Emergency Preparedness	97.042	80,781
Department of Health and Human Services		
Passed Through Kansas Department of Education		
Every Student Succeeds Act/Preschool Development Grants	93.434	55,896
Passed Through Kansas Department of Health and Environment		
Public Health Emergency Preparedness	93.069	81,431
Family Planning Services	93.217	149,292
Immunization Cooperative Agreements	93.268	91,983
Child Care and Development Block Grant	93.575	214,687
Medical Assistance Program	93.778	230,000
Maternal and Child Health Services Block Grant to the States	93.994	187,904
Epidemiology and Laboratory Capacity (ELC)	93.323	216,554
Preventive Health and Health Services Block Grant	93.991	2,000
Injury Prevention and Control Research and State and Community Based Programs	93.136	6,856
Total Department of Health and Human Services		1,236,603
Department of Interior		
Office of the Secretary		
Payments In Lieu of Taxes (PILT)	15.226	42,953
Department of the Treasury		
Passed through State of Kansas		
American Recovery Plan Act Fund COVID-19	21.027	1,204,423
Total		$ 3,529,714

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, 2023

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, 2023

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?	**Yes**
Noncompliance material to financial statement noted?	**No**

Federal Awards

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

Identification of Major Federal Programs:

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

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

Section II – Financial Statement Findings

2023-001 (Significant Deficiency):

Criteria: Bonus payments to employees should be recorded thru the payroll process to ensure the proper withholding are made.

Condition: The health department did not follow the proper payroll approval process.

Context: During the audit it was noted that the health department purchased gift cards for employees as a bonus and did not correctly withhold payroll taxes or employee benefits.

Cause: The health department did not follow the proper payroll process .

Questioned Costs: none

Effect: Failure to withhold required amounts and periodically remit them to the government can subject both the County and the employees to penalties.

Repeat Finding: No

Recommendation: Management should determine the scope of written policies and procedures to comply with the Uniform Guidance.

Views of Responsible Officials (unaudited):

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

None

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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, 2023, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated December 30, 2024.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings, questioned costs, and recommendations as item 2023-001 to be a significant deficiency.

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
December 30, 2024

JGA ACCOUNTANTS ADVISORS

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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, 2023. 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
December 30, 2024

JGA ACCOUNTANTS ADVISORS