GEARY COUNTY EXTENSION COUNCIL

AGREED-UPON-PROCEDURES REPORT

FOR THE YEAR ENDED DECEMBER 31, 2025

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Geary County Extension Council
Geary County, Kansas

We have performed the procedures enumerated in the attachment on the financial and management records of the Geary County Extension Council (Council) as of and for the year ended December 31, 2025. The Council's management is responsible for the financial and management records provided to us.

The Council has agreed to and acknowledged that the procedures performed are appropriate to assist you with compliance with the requirements of an agreed-upon-procedures engagement as outlined by the *Kansas Municipal Audit and Accounting Guide*. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were engaged by the Council to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the *Kansas Municipal Audit and Accounting Guide*. We were not engaged to, and did not, conduct an examination or a review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial and management records provided to us. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant and ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board of Directors of the Geary County Extension Council and is not intended to be and should not be used by anyone other than those specified parties.

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Abilene, Kansas
October 27, 2026

MEMBERS:
American Institute of Certified Public Accountants

Kansas Society of Certified Public Accountants
CPA SM

1) Tie the total cash per books at year-end to source documents. This includes a review of the bank reconciliation for the last month of the year.

   Response: Total cash per books at year-end agreed to source documents.

2) Reconcile the year-end cash balance as shown on the Summary Statement of Receipts, Expenditures and Unencumbered Cash to: 1) demand deposits at the Council's official depository, 2) time deposits at the Council's official depository, 3) investments in U.S. Treasury bills, and other cash / investment accounts.

   Response: The cash balance as shown on the Summary, Statement of Receipts, Expenditures and Unencumbered Cash reconciled to demand deposits at the Council's official depository.

3) Using the last bank statement of the year, compare total deposits in excess of FDIC insurance to securities pledged to secure the excess deposits, as evidenced by joint custody receipts.

   Response: As of December 31, 2025, all bank deposits were adequately insured by FDIC insurance.

4) For the last bank statement of the year, compare the name of the depository institution(s) to an entry in the official minutes that designated the institution as the Council's official depository.

   Response: For the last bank statement of the year, the name of Central National Bank agreed to an entry in the January 9, 2025 official minutes that designated Central National Bank as the Council's official depository.

5) For a minimum of two months, trace any interest income from the bank statement to the Council's cash receipts records.

   Response: For the months of February and June, interest income traced completely and accurately from the bank statement to the Council's cash receipts records.

6) For a minimum of two separate months, trace non-mail cash receipts from the receipt book to the bookkeeping records to determine if the receipts were properly recorded. In addition, for the same two months, trace bookkeeping entries for the cash receipts to the bank statement to determine if receipts were deposited intact and on a timely basis.

   Response: For the months of June and November, cash receipts were traced from the receipt book completely and accurately to the bookkeeping records and were deposited intact and timely in accordance with the Council's process of making monthly deposits.

7) For approximately 10% of the non-payroll cash disbursements, trace disbursements from the bookkeeping records to the related invoice, bank statement, and canceled check.

   Response: All thirteen expenditures tested, traced from the bookkeeping records to the related invoice, bank statement, and canceled check.

8) For two months, compare the disbursements as recorded in the check register to an entry in the official minutes that approves the disbursements.

   Response: For the month of July, disbursements as recorded in the check register agreed with an entry in the official minutes that approved the disbursements. For the month of August, the consent agenda, which included the August Financial Statement, was approved in the minutes.

9) Examine evidence of encumbrances and accounts payable and determine if they have been properly stated in the financial statement as of the end of the year. Evidence of encumbrances would include unpaid purchase orders and contracts. Evidence of accounts payable would include unpaid invoices and receiving reports.

Response: There were not any encumbrances or accounts payable required to be recorded as of December 31, 2025.

10) Review the credit card policy and internal controls of the Council. For a minimum of two months, review the Council's credit card transactions to determine if approvals, expenditure procedures, and proper classification of expenditures were followed. In the agreed upon procedures report, describe the credit card procedure, if the credit card procedures and internal controls are being followed, and if the Council's credit cards are only in the name of the Council.

Response: The Council adheres to the 'Local Extension Unit Credit (Procurement) Card Policy' set forth through K-State Research and Extension. Per the policy, each employee is to read and sign a statement saying they are familiar with the credit card policies. The signed statements have been obtained and filed.

One Statement comes to the Council monthly. Christina reviews the statement and supporting documentation and prepares the check. At the monthly board meeting, the County Extension Director (or Extension Agent designee) reviews the documentation and signs the Voucher. Three members of the Board of Directors sign the check for approval.

The supporting documentation for credit card transactions in the months of May and August were reviewed. Approvals were present, procedures were followed, and expenditures were properly classified.

11) For one month, determine that proper payroll deductions and employer contributions are being remitted.

Response: For the month of May, proper payroll deductions and employer contributions were remitted.

12) For the last month of the year, review the payroll records for each employee to determine if a deduction for KPERS was made.

Response: For the last month of the year, a deduction for KPERS was made.

13) Compare the following items in the current year financial statement to the same items in the prior year financial statement, to determine if there is a variance of more than 25% per fund: 1) total cash receipts, 2) total cash disbursements, 3) encumbrances and accounts payable, and 4) ending unencumbered cash balance. For variances larger than 25%, examine the variance, then document and report on the reason.

Response: A variance of more than 25% did not exist for 1) total cash receipts, 2) total cash disbursements, 3) encumbrances and accounts payable and 4) ending unencumbered cash balance.

14) For three months, review of the Council's month-end statement of cash receipts and cash disbursements to determine that the ending unencumbered cash balance is greater than or equal to zero.

Response: For the months of March, July, and November, the ending unencumbered cash balance on the state of cash receipts and cash disbursements was greater than zero.

15) For two months, review the official minutes to determine that the minutes have been signed by the chairperson of the board of directors.

Response: The official minutes from May and September were signed by the chairperson of the board of directors.

16) Review the Council's surety (fidelity) bonds to determine that all employees and officers entrusted with funds or property are covered by such a bond.

Response: The Treasurer was covered by a surety bond.

17) Review the general and entity specific compliance checklists.

Response: Reviewed the general checklist for all municipalities and did not identify any violations of the statutes listed.