Riley County, Kansas

Regulatory Basis
Financial Statement
December 31, 2025

Riley County, Kansas

Financial Statement
For the Year Ended December 31, 2025

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JAMES GORDON & ASSOCIATES CPA, P.A.
1960 KIMBALL AVE. SUITE 400
P.O. BOX 728
MANHATTAN, KS 66505
785.537.0190 | FAX 785.537.0158

INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Riley County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Riley County, Kansas (the County), as of and for the year ended December 31, 2025, 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, 2025, 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, 2025, 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 *Government 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.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated September 10, 2026, 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
September 10, 2026

JGA ACCOUNTANTS ADVISORS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	$ 8,675,226	-	$ 37,800,202	$ 41,123,614	$ 5,351,814	$ 639,970	$ 5,991,784
Special Purpose Funds							
Disaster	7,761,122	-	226,370	5,848,973	2,138,519	540,446	2,678,965
Health Department	974,897	-	5,957,750	5,693,556	1,239,091	43,934	1,283,025
Register of Deeds Technology	180,239	-	69,746	45,336	204,649	-	204,649
County Clerk Technology	190,851	-	24,015	-	214,866	-	214,866
County Treasurer Technology	122,134	-	20,846	6,552	136,428	-	136,428
War Memorial	11,085	-	375	375	11,085	-	11,085
County Auction	427,701	-	139,430	274,237	292,894	439	293,333
Motor Vehicle Operations	64,567	-	439,471	452,606	51,432	3,741	55,173
Special Alcohol Programs	17,737	-	17,387	10,054	25,070	-	25,070
Community Corrections	-	-	-	-	-	-	-
Capital Improvements	26,200,809	-	5,127,560	3,425,330	27,903,039	46,044	27,949,083
Economic Development	327,242	-	229,771	350,974	206,039	33,335	239,374
County Building	184,528	-	412,084	311,478	285,134	60,202	345,336
Road and Bridge 1/2 Cent Sales Tax	5,486,516	-	45,125	431,724	5,099,917	-	5,099,917
RCPD	4,290	-	6,493,508	6,455,935	41,863	23,567	65,430
Landfill Closure	38,075	-	30,000	26,497	41,578	582	42,160
Fire District	93,154	-	1,469,755	1,396,008	166,901	16,937	183,838
Rural Fire Capital Outlay	618,603	-	257,510	122,181	753,932	37,181	791,113
Kansas Opioid Settlement	267,776	-	66,314	54,000	280,090	-	280,090
Local Assistance and Tribal Consistency	100,000	-	-	-	100,000	-	100,000
EMS Grants	5,185	-	-	5,185	-	-	-
R&B Project Sales Tax	4,845,363	-	2,738,745	156,591	7,427,517	49,108	7,476,625
KDOC Adult Services	51,120	-	597,669	555,329	93,460	709	94,169
KDOC Juvenile Services	27,361	-	338,762	332,679	33,444	1,649	35,093
KDOC Juv Reinvestment	78,557	-	31,089	73,216	36,430	-	36,430
BJA Grant	(17,703)	-	167,392	154,571	(4,882)	402	(4,480)
21st Jud Dist DC ADSAP	19,844	-	-	4,704	15,140	635	15,775
Kansas Fights Addiction	48,510	-	-	48,510	-	-	-
City Alcohol Funds	1,017	-	28,530	28,248	1,299	5,452	6,751
Riley County Alcohol Funds	-	-	-	-	-	-	-
Riley County Salary Appropriations	4	-	193,676	189,607	4,073	-	4,073
Caroline Peine Grant	(500)	-	7,500	1,842	5,158	150	5,308
GMCF Grant	2,322	-	-	1,370	952	96	1,048
Daniel Keating Foundation	1,210	-	6,000	509	6,701	200	6,901
Adult Services Carryover	6,689	-	10,192	289	16,592	-	16,592
Juvenile Services Carryover	16,724	-	33,900	529	50,095	-	50,095
Miscellaneous Nonbudgeted	214,141	-	241,940	233,219	222,862	1,125	223,987
Bond and Interest Fund							
Bond and Interest	260,868	-	319,738	352,912	227,694	-	227,694

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

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	$ 34,644	$ -	$ -	$ -	$ 34,644	$ -	$ 34,644
Fairmont Heights Capital Project	6,653	-	11,168	10,301	7,520	-	7,520
Keats Sewer Capital Project	(33,847)	-	314,253	265,153	15,253	-	15,253
University Park Lagoon	93,834	-	290,115	312,441	71,508	6,606	78,114
Business Funds							
Emergency 911	700,915	-	440,094	514,998	626,011	90,094	716,105
Solid Waste Disposal	582,481	-	4,256,083	3,539,700	1,298,864	270,555	1,569,419
University Park Water and Sewer District	76,012	-	123,379	121,930	77,461	11,011	88,472
University Park Water and Sewer Reserve	146,792	-	13,160	16,638	143,314	-	143,314
Hunter's Island Water District	581	-	44,529	43,566	1,544	2,754	4,298
Hunter's Island Water Reserve	12,950	-	1,674	6,000	8,624	-	8,624
Carson Sewer Benefit District	64,720	-	39,250	18,110	85,860	4,129	89,989
Carson Sewer Reserve	95,117	-	4,036	-	99,153	-	99,153
Deep Creek Sewer District	6,260	-	8,924	8,652	6,532	1,132	7,664
Deep Creek Reserve	35,143	-	4,902	11,256	28,789	-	28,789
Moehlman Bottoms Water District	12,882	-	18,224	19,759	11,347	1,017	12,364
Moehlman Bottoms Reserve	9,633	-	792	-	10,425	-	10,425
Valleywood Operations District	49,420	-	22,493	17,759	54,154	393	54,547
Valleywood Operations Reserve	154,507	-	9,750	-	164,257	-	164,257
Terra Heights Sewer District	15,558	-	25,647	26,584	14,621	1,201	15,822
Terra Heights Sewer Sinking	104,633	-	12,827	50,893	66,567	7,833	74,400
Konza Water District	29,071	-	88,555	87,586	30,040	6,837	36,877
Konza Water Reserve	234,795	-	-	53	234,742	-	234,742
Lakeside Heights Sewer District	1,212	-	738	1,392	558	28	586
Lakeside Heights Sewer Reserve	5,729	-	750	-	6,479	-	6,479
Mertz/McGehee Drainage District	6,183	-	-	-	6,183	-	6,183
High Plains Ranch Benefit District	1,969	-	-	-	1,969	-	1,969
Peterson Ranch Benefit District	-	-	334,442	332,579	1,863	63	1,926
Total Financial Reporting Entity	$ 59,755,111	$ -	$ 69,608,137	$ 73,574,090	$ 55,789,158	$ 1,909,557	$ 57,698,715

Composition of Cash	
Certificates of Deposit	$ 15,020,727
Savings Accounts	694,834
Checking Accounts	121,431,206
Petty Cash and Change Funds	8,160
Total Cash	137,154,927
Less: Agency Funds per Schedule 3	(79,456,212)
Total Reporting Entity (Excluding Agency Funds)	$ 57,698,715

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

1. Summary of Significant Accounting Policies

(a) Financial Reporting Entity

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 legally separate governmental entity 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
Peterson 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.

(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 operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of a notice of a hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year.

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

1. Summary of Significant Accounting Policies, Continued

(d) Budgetary Information, Continued

The budget was amended for the following funds:

	Original Budgeted Expenditures	Amended Budgeted Expenditures
Disaster	$ 6,803,333	$ 7,965,959
Health Department	6,205,009	6,830,956
County Auction	281,094	427,701
Motor Vehicle Operations	433,220	466,767
Special Alcohol Programs	6,000	32,737
Economic Development	324,361	557,013
RCPD	6,180,206	6,546,264
KDOC Adult Services	529,565	648,789
KDOC Juv Reinvestment	61,595	124,557
Riley Salary Appropriations	187,636	193,680
Adult Services Carryover	-	13,818
Juvenile Services Carryover	-	49,274
Solid Waste Disposal	3,346,640	4,111,981
Hunter's Island Water District	45,363	46,881

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

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

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

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

1. Summary of Significant Accounting Policies, Continued

(d) Budgetary Information, Continued

KDOC Adult Services Fund	R&B Project Sales Tax Fund
KDOC Juv Reinvestment Fund	KDOC Juvenile Services Fund
21st Jud Dist DC ADSAP Fund	BJA Grant Fund
City Alcohol Funds	Kansas Fights Addiction Fund
Riley County Salary Appropriations Fund	Riley County Alcohol Funds
GMCF Grant Fund	Caroline Peine Grant Fund
Adult Services Carryover Fund	Daniel Keating Foundation Fund
Juvenile Services Carryover Fund	

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

(e) Investment Earnings

Cash balances in all funds are considered in determining the amount to be invested. Investment earnings are credited to the Emergency 911, Register of Deeds Technology, County Clerk Technology, County Treasurer Technology, Capital Improvements, Disaster, 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, 2025, the funds that exceeded their budget are as follows:

Fund	Amount exceeded budget
City Alcohol Funds	$ 4,748

2. Stewardship, Compliance and Accountability, Continued

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, 2025, the BJA Grant Fund had an ending unencumbered cash balance of $(4,882).

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, 2025, the County's carrying amount of deposits was $137,154,927 and the bank balance was $136,996,429. The difference between the bank and book balances consisted of outstanding checks and deposits. 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	$ 236,090	$ 210,890
Bridges	311,016	186,428
Culverts	353,569	242,384
Facilities	13,498,900	9,380,838
Roads	974,240	529,126
Solid Waste	621,640	30,858
Miscellaneous	108,930	108,084

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, 2025, were as follows:

From	To	Regulatory Authority	Amount
General	Economic Development	K.S.A. 19-4102	$ 136,229
General	Capital Improvement	K.S.A. 19-120	3,546,700
General	Landfill Closure	Court Order	30,000
General	Health Department	K.S.A. 65-204	1,924,609
General	RCPD	Home Rule	300,000
General	University Park Lagoon	Home Rule	280,500
General	Peterson Ranch Benefit District	Home Rule	5,000
Capital Improvement	Bond and Interest	Bond Covenant	183,600
Economic Development	Bond and Interest	Bond Covenant	52,153
Fire District	Rural Fire Capital Outlay	Home Rule	225,000
Motor Vehicle Operations	General	K.S.A. 8-145	389,567
Tax Sale Proceeds	General	Home Rule	10,893
Valleywood Operations District	Valleywood Operations Reserve	12-63lo	7,500
Fairmont Heights Capital Project	Bond and Interest	Bond Covenant	10,301
County Auction	Capital Improvement	Home Rule	255,394
Kansas Opioid Settlement	Health Department	Home Rule	54,000
EMS Grants	Health Department	Home Rule	5,185
Hunter's Island Water Reserve	Hunter's Island Water District	Home Rule	1,500

6. Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2025, 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-B - Temporary Note	4.00%	09/01/2023	$ 275,000	03/01/2025	$ 275,000	$ -	$ 275,000	$ -	$ 5,500
Series 2023-A	6.33%	08/22/2023	92,500	09/01/2033	86,000	-	7,000	79,000	5,444
Series 2021-B	2.00%-3.00%	08/31/2021	2,480,000	09/01/2052	2,205,000	-	95,000	2,110,000	51,138
Series 2021-A	1.75%	08/27/2021	306,731	08/27/2061	290,376	-	5,649	284,727	5,082
Series 2020-A-USDA	2.375%	04/01/2020	1,222,000	04/01/2050	1,103,616	-	31,210	1,072,406	26,228
Series 2017-Bond Refunding	2.00%	11/15/2017	1,920,000	09/01/2025	180,000	-	180,000	-	3,600
Series 2016-A-USDA	2.75%	08/16/2016	600,000	08/16/2041	451,000	-	21,000	430,000	12,403
Series 2016-B-SCBA	2.375%	11/08/2016	375,000	11/08/2031	191,000	-	25,000	166,000	4,536
General Obligation Notes									
Series 2025	3.25%	12/23/2025	935,000	12/01/2026	-	935,000	-	935,000	-
Subtotal Bonds and Notes					4,781,992	935,000	639,859	5,077,133	113,931
Finance Leases									
Fire Station Radio	1.75%	04/30/2020	285,000	04/30/2025	58,994	-	58,994	-	1,032
2018 Radio Infrastructure	2.95%	05/23/2018	5,113,137	05/24/2033	3,330,841	-	328,536	3,002,305	98,260
Subtotal of Finance Leases					3,389,835	-	387,530	3,002,305	99,292
Total Contractual Indebtedness					$ 8,171,827	$ 935,000	$ 1,027,389	$ 8,079,438	$ 213,223

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												
	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	2046-2050	2051-2055	2056-2060	2061-2065	Total
Principal													
General Obligation Bonds	$ 193,681	$ 196,540	$ 203,341	$ 161,317	$ 164,236	$ 735,662	$ 752,005	$ 699,639	$ 744,250	$ 230,907	$ 50,068	$ 10,487	$ 4,142,133
General Obligation Notes	935,000	-	-	-	-	-	-	-	-	-	-	-	935,000
Finance Leases	338,228	348,206	358,477	369,053	379,940	1,208,401	-	-	-	-	-	-	3,002,305
Total Principal	1,466,909	544,746	561,818	530,370	544,176	1,944,063	752,005	699,639	744,250	230,907	50,068	10,487	8,079,438
Interest													
General Obligation Bonds	99,527	93,938	88,359	82,354	77,738	326,511	242,649	159,335	81,171	14,043	3,582	184	1,269,391
General Obligation Notes	29,007	-	-	-	-	-	-	-	-	-	-	-	29,007
Finance Leases	88,568	78,590	68,318	57,743	46,856	71,987	-	-	-	-	-	-	412,062
Total Interest	217,102	172,528	156,677	140,097	124,594	398,498	242,649	159,335	81,171	14,043	3,582	184	1,710,460
Total Principal & Interest	$ 1,684,011	$ 717,274	$ 718,495	$ 670,467	$ 668,770	$ 2,342,561	$ 994,654	$ 858,974	$ 825,421	$ 244,950	$ 53,650	$ 10,671	$ 9,789,898

7. Compensated Absences

Expenditures 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, 2025, the County's potential liability for accumulated vacation and sick leave was approximately $1,433,729 and $170,795, 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 Annual Comprehensive 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 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $1,590,574 for KPERS and $982,414 for KP&F for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $13,401,134 and $7,996,365 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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 past 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 September 10, 2026, 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, 2025

Funds		Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General		$ 47,680,044	$ -	$ 47,680,044	$ 41,123,614	$ (6,556,430)
Special Purpose Funds						
Disaster	*	7,965,959	-	7,965,959	5,848,973	(2,116,986)
Health Department		6,830,956	-	6,830,956	5,693,556	(1,137,400)
Register of Deeds Technology	*	207,160	-	207,160	45,336	(161,824)
County Clerk Technology	*	199,205	-	199,205	-	(199,205)
County Treasurer Technology	*	117,999	-	117,999	6,552	(111,447)
War Memorial	*	11,500	-	11,500	375	(11,125)
County Auction	*	427,701	-	427,701	274,237	(153,464)
Motor Vehicle Operations	*	466,767	-	466,767	452,606	(14,161)
Special Alcohol Programs		32,737	-	32,737	10,054	(22,683)
Community Corrections	*	227,961	-	227,961	-	(227,961)
Capital Improvements	*	15,548,840	-	15,548,840	3,425,330	(12,123,510)
Economic Development		557,013	-	557,013	350,974	(206,039)
County Building		433,000	-	433,000	311,478	(121,522)
Road and Bridge 1/2 Cent Sales Tax	*	5,745,678	-	5,745,678	431,724	(5,313,954)
RCPD		6,546,264	-	6,546,264	6,455,935	(90,329)
Landfill Closure	*	52,622	-	52,622	26,497	(26,125)
Fire District		1,526,222	-	1,526,222	1,396,008	(130,214)
Rural Fire Capital Outlay	*	660,334	-	660,334	122,181	(538,153)
Kansas Opioid Settlement	*	319,430	-	319,430	54,000	(265,430)
Local Assistance and Tribal Consistency	*	200,000	-	200,000	-	(200,000)
EMS Grants	*	6,371	-	6,371	5,185	(1,186)
R&B Project Sales Tax	*	6,160,856	-	6,160,856	156,591	(6,004,265)
KDOC Adult Services	*	648,789	-	648,789	555,329	(93,460)
KDOC Juvenile Services	*	356,758	-	356,758	332,679	(24,079)
KDOC Juv Reinvestment	*	124,557	-	124,557	73,216	(51,341)
BJA Grant	*	181,619	-	181,619	154,571	(27,048)
21st Jud Dist DC ADSAP	*	25,938	-	25,938	4,704	(21,234)
Kansas Fights Addiction	*	70,000	-	70,000	48,510	(21,490)
City Alcohol Funds	*	23,500	-	23,500	28,248	4,748
Riley County Alcohol Funds	*	5,616	-	5,616	-	(5,616)
Riley Salary Appropriations	*	193,680	-	193,680	189,607	(4,073)
Caroline Peine Grant	*	7,450	-	7,450	1,842	(5,608)
GMCF Grant	*	3,750	-	3,750	1,370	(2,380)
Daniel Keating Foundation	*	4,865	-	4,865	509	(4,356)
Adult Services Carryover	*	13,818	-	13,818	289	(13,529)
Juvenile Services Carryover	*	49,274	-	49,274	529	(48,745)

* Internal management budgets not subject to statutory budget compliance

Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2025

Funds		Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Bond and Interest Fund						
Bond and Interest		$ 470,467	$ -	$ 470,467	$ 352,912	$ (117,555)
Capital Project Funds						
Fire Station Projects	*	500,672	-	500,672	-	(500,672)
Fairmont Heights Capital Project		10,730	-	10,730	10,301	(429)
Keats Sewer Capital Project		2,597,306	-	2,597,306	265,153	(2,332,153)
University Park Lagoon		1,301,791	-	1,301,791	312,441	(989,350)
Business Funds						
Emergency 911		996,497	-	996,497	514,998	(481,499)
Solid Waste Disposal		4,111,981	-	4,111,981	3,539,700	(572,281)
University Park Water and Sewer District		195,476	-	195,476	121,930	(73,546)
University Park Water and Sewer Reserve	*	186,493	-	186,493	16,638	(169,855)
Hunter's Island Water District		46,881	-	46,881	43,566	(3,315)
Hunter's Island Water Reserve	*	14,801	-	14,801	6,000	(8,801)
Carson Sewer Benefit District		98,757	-	98,757	18,110	(80,647)
Carson Sewer Reserve	*	110,139	-	110,139	-	(110,139)
Deep Creek Sewer District		14,018	-	14,018	8,652	(5,366)
Deep Creek Reserve	*	29,998	-	29,998	11,256	(18,742)
Moehlman Bottoms Water District		27,556	-	27,556	19,759	(7,797)
Moehlman Bottoms Reserve	*	18,631	-	18,631	-	(18,631)
Valleywood Operations District		71,339	-	71,339	17,759	(53,580)
Valleywood Operations Reserve	*	198,546	-	198,546	-	(198,546)
Terra Heights Sewer District		56,600	-	56,600	26,584	(30,016)
Terra Heights Sewer Sinking		153,321	-	153,321	50,893	(102,428)
Konza Water District		121,350	-	121,350	87,586	(33,764)
Konza Water Reserve	*	242,245	-	242,245	53	(242,192)
Lakeside Heights Sewer District		2,677	-	2,677	1,392	(1,285)
Lakeside Heights Sewer Reserve	*	5,434	-	5,434	-	(5,434)
Mertz/McGehee Drainage District		6,183	-	6,183	-	(6,183)

* Internal management budgets not subject to statutory budget compliance

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 24,173,723	$ 25,200,141	$ (1,026,418)
Delinquent Tax	468,384	-	468,384
Motor Vehicle Tax	2,216,360	1,935,572	280,788
Recreational Vehicle Tax	19,137	18,039	1,098
Watercraft Tax	12,680	15,908	(3,228)
Commercial Vehicle Tax	85,533	82,193	3,340
16/20 M Vehicle Tax	16,193	15,791	402
Intangibles Tax	472,157	388,083	84,074
Interest on Taxes	558,335	300,000	258,335
Local Sales Tax	2,297,100	2,200,000	97,100
Interest in Idle Funds	2,231,346	2,100,000	131,346
Reimbursed Expenses	651,797	-	651,797
Franchise Fees	21,810	35,000	(13,190)
Licenses, Fees, Permits	443,903	698,407	(254,504)
Diversion Fees	60,179	60,000	179
Special City/County Highway Fund	1,065,139	1,026,080	39,059
Federal Grants	147,600	-	147,600
PILT - Payments in Lieu of Taxes	47,183	40,000	7,183
Grants Non-Federal	50,015	-	50,015
Vehicle Rental Excise Tax	52,531	43,217	9,314
Recording Fees	404,515	320,000	84,515
21st Judicial District Case Receipts	32,603	40,000	(7,397)
Heritage Trust	30,120	30,000	120
Miscellaneous Collections	39,802	-	39,802
Ambulance Fees	1,801,597	1,766,036	35,561
Transfers In	400,460	325,000	75,460
Total Receipts	37,800,202	$ 36,639,467	$ 1,160,735
Expenditures			
County Attorney			
Personnel Services	1,980,705	$ 2,020,485	$ (39,780)
Employee Benefits	671,701	789,490	(117,789)
Commodities	18,752	28,350	(9,598)
Contractual Services	163,322	185,510	(22,188)
Capital Outlay	1,214	24,252	(23,038)
County Attorney Total	2,835,694	3,048,087	(212,393)

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, 2025

	Actual	Budget	Variance Over (Under)
County Clerk			
Personnel Services	$ 957,265	$ 1,015,216	$ (57,951)
Employee Benefits	334,252	396,248	(61,996)
Commodities	3,983	7,600	(3,617)
Contractual Services	53,630	107,440	(53,810)
Capital Outlay	489	3,000	(2,511)
County Clerk Total	1,349,619	1,529,504	(179,885)
County Commissioners			
Personnel Services	181,585	181,585	-
Employee Benefits	40,173	65,243	(25,070)
Commodities	1,527	1,350	177
Contractual Services	43,558	53,570	(10,012)
County Commissioners Total	266,843	301,748	(34,905)
Information Systems			
Personnel Services	717,402	755,816	(38,414)
Employee Benefits	265,155	298,547	(33,392)
Commodities	22,277	38,650	(16,373)
Contractual Services	678,298	684,980	(6,682)
Capital Outlay	146,774	145,000	1,774
Information Systems Total	1,829,906	1,922,993	(93,087)
County Counselor			
Personnel Services	409,102	496,259	(87,157)
Employee Benefits	126,618	196,023	(69,405)
Commodities	1,235	1,300	(65)
Contractual Services	53,336	51,709	1,627
Capital Outlay	288	1,200	(912)
County Counselor Total	590,579	746,491	(155,912)

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Register of Deeds			
Personnel Services	$ 389,794	$ 397,683	$ (7,889)
Employee Benefits	115,329	157,085	(41,756)
Commodities	4,445	5,600	(1,155)
Contractual Services	44,294	43,945	349
Capital Outlay	2,394	5,100	(2,706)
Register of Deeds Total	556,256	609,413	(53,157)
County Treasurer			
Personnel Services	989,218	1,050,250	(61,032)
Employee Benefits	403,205	414,849	(11,644)
Commodities	925	2,000	(1,075)
Contractual Services	57,220	61,680	(4,460)
County Treasurer Total	1,450,568	1,528,779	(78,211)
District Court			
Commodities	16,308	21,500	(5,192)
Contractual Services	170,344	156,980	13,364
Capital Outlay	2,811	10,900	(8,089)
District Court Total	189,463	189,380	83
Emergency Management			
Personnel Services	220,496	231,321	(10,825)
Employee Benefits	90,889	101,337	(10,448)
Commodities	4,074	9,350	(5,276)
Contractual Services	183,442	45,600	137,842
Capital Outlay	945	3,250	(2,305)
Emergency Management Total	499,846	390,858	108,988
County Coroner			
Contractual Services	211,366	156,500	54,866
County Coroner Total	211,366	156,500	54,866
Juvenile Detention			
Contractual Services	159,071	120,000	39,071
Juvenile Detention Total	159,071	120,000	39,071

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, 2025

	Actual	Budget	Variance Over (Under)
Fair			
Commodities	$ 18,042	$ 24,500	$ (6,458)
Contractual Services	76,505	76,000	505
Capital Outlay	15,339	10,000	5,339
Fair Total	109,886	110,500	(614)
Ambulance			
Personnel Services	3,765,438	3,983,843	(218,405)
Employee Benefits	1,791,242	2,152,592	(361,350)
Commodities	113,860	122,350	(8,490)
Contractual Services	231,565	225,850	5,715
Capital Outlay	34,622	16,500	18,122
Ambulance Total	5,936,727	6,501,135	(564,408)
Museum			
Personnel Services	362,248	359,669	2,579
Employee Benefits	111,336	135,259	(23,923)
Commodities	1,778	3,540	(1,762)
Contractual Services	5,694	10,732	(5,038)
Capital Outlay	232	-	232
Museum Total	481,288	509,200	(27,912)
Election			
Personnel Services	336,201	502,628	(166,427)
Employee Benefits	110,618	130,697	(20,079)
Commodities	16,030	45,200	(29,170)
Contractual Services	152,864	156,500	(3,636)
Capital Outlay	13,488	20,000	(6,512)
Election Total	629,201	855,025	(225,824)
County Appraiser			
Personnel Services	1,226,156	1,325,930	(99,774)
Employee Benefits	470,590	518,980	(48,390)
Commodities	6,312	15,300	(8,988)
Contractual Services	168,213	153,620	14,593
Capital Outlay	7,490	7,000	490
County Appraiser Total	1,878,761	2,020,830	(142,069)

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, 2025

	Actual	Budget	Variance Over (Under)
Planning and Development			
Personnel Services	$ 541,527	$ 547,949	$ (6,422)
Employee Benefits	188,391	216,440	(28,049)
Commodities	31,485	34,114	(2,629)
Contractual Services	22,855	24,870	(2,015)
Capital Outlay	1,352	3,500	(2,148)
Planning and Development Total	785,610	826,873	(41,263)
General Services			
Personnel Services	89,278	120,000	(30,722)
Employee Benefits	11,778	22,020	(10,242)
Commodities	4,378	5,500	(1,122)
Contractual Services	1,539,075	1,586,030	(46,955)
Capital Outlay	1,998	-	1,998
Miscellaneous	-	4,250,000	(4,250,000)
General Services Total	1,646,507	5,983,550	(4,337,043)
Public Works			
Personnel Services	3,804,902	4,214,457	(409,555)
Employee Benefits	1,480,707	1,652,796	(172,089)
Commodities	1,876,554	1,867,000	9,554
Contractual Services	882,506	657,300	225,206
Capital Outlay	1,300,726	2,021,250	(720,524)
Public Works Total	9,345,395	10,412,803	(1,067,408)
Noxious Weed & HH Waste			
Personnel Services	451,957	491,499	(39,542)
Employee Benefits	158,178	194,142	(35,964)
Commodities	56,962	119,350	(62,388)
Contractual Services	102,382	126,210	(23,828)
Capital Outlay	5,425	10,770	(5,345)
Noxious Weed & HH Waste Total	774,904	941,971	(167,067)

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, 2025

	Actual	Budget	Variance Over (Under)
Appropriations			
Council on Aging	$ 327,981	$ 327,981	$ -
Mental Health	350,000	350,000	-
Big Lakes Development Center	232,685	232,685	-
Extension Council	667,380	667,380	-
Conservation District	55,136	55,136	-
Animal Shelter	-	60,000	(60,000)
Emergency Shelter	16,000	16,000	-
Riley County Genealogical Society	3,500	3,500	-
Community Corrections	149,884	149,884	-
Small Cities	202,897	200,000	2,897
ATA Bus	150,000	150,000	-
Prairie Paws Animal Shelter	44,250	-	44,250
Appropriations Total	2,199,713	2,212,566	(12,853)
Liability Insurance	1,173,373	1,170,000	3,373
Juvenile Supervision Fees	-	1,000	(1,000)
Transfers Out	6,223,038	5,590,838	632,200
Total Expenditures	41,123,614	$ 47,680,044	$ (6,556,430)
Receipts Over (Under) Expenditures	(3,323,412)		
Unencumbered Cash, Beginning	8,675,226		
Prior Year Cancelled Encumbrance	-		
Unencumbered Cash, Ending	$ 5,351,814		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Interest Income	$ 226,370	$ 204,837	$ 21,533
Total Receipts	226,370	$ 204,837	$ 21,533
Expenditures			
Commodities	22,759	$ -	$ 22,759
Contractual Services	305,162	-	305,162
Capital Outlay	5,521,052	7,965,959	(2,444,907)
Total Expenditures	5,848,973	$ 7,965,959	$ (2,116,986)
Receipts Over (Under) Expenditures	(5,622,603)		
Unencumbered Cash, Beginning	7,761,122		
Unencumbered Cash, Ending	$ 2,138,519		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 1,445,071	$ 1,367,024	$ 78,047
Federal Grants	2,010,773	1,940,545	70,228
Other Grants	41,785	19,581	22,204
Fees - Self Pay	192,617	88,100	104,517
Fees - Medicaid	22,060	56,200	(34,140)
Fees - Other Insurance	259,035	406,000	(146,965)
Miscellaneous Collections	1,180	-	1,180
Reimbursed Expenses	1,435	-	1,435
Transfers In	1,983,794	1,978,609	5,185
Total Receipts	5,957,750	$ 5,856,059	$ 101,691
Expenditures			
General Services			
Personnel Services	367,268	$ 486,090	$ (118,822)
Employee Benefits	144,379	241,090	(96,711)
Commodities	21,139	50,000	(28,861)
Contractual Services	196,945	277,750	(80,805)
Capital Outlay	880	-	880
General Services Total	730,611	1,054,930	(324,319)
Wildcat Region PHEP			
Personnel Services	707	32,373	(31,666)
Employee Benefits	352	12,787	(12,435)
Commodities	9,972	11,550	(1,578)
Contractual Services	3,840	14,035	(10,195)
Wildcat Region PHEP Total	14,871	70,745	(55,874)
Emergency Response			
Personnel Services	46,725	68,900	(22,175)
Employee Benefits	22,695	27,216	(4,521)
Commodities	4,585	-	4,585
Contractual Services	1,338	1,655	(317)
Capital Outlay	-	-	-
Emergency Response Total	75,343	97,771	(22,428)
WIC			
Personnel Services	767,956	784,648	(16,692)
Employee Benefits	292,996	309,936	(16,940)
Commodities	7,597	19,800	(12,203)
Contractual Services	22,458	30,725	(8,267)
Capital Outlay	-	-	-
WIC Total	1,091,007	1,145,109	(54,102)

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, 2025

	Actual	Budget	Variance Over (Under)
March of Dimes Grant			
Commodities	$ -	$ 7,221	$ (7,221)
March of Dimes Grant Total	-	7,221	(7,221)
Child Care Licensing			
Personnel Services	291,363	365,000	(73,637)
Employee Benefits	117,469	150,000	(32,531)
Commodities	748	2,125	(1,377)
Contractual Services	10,024	15,000	(4,976)
Child Care Licensing Total	419,604	532,125	(112,521)
Family Planning			
Personnel Services	289,542	363,254	(73,712)
Employee Benefits	102,824	143,485	(40,661)
Commodities	54,595	65,000	(10,405)
Contractual Services	50,101	125,000	(74,899)
Family Planning Total	497,062	696,739	(199,677)
Immunization Action Plan			
Personnel Services	164,303	184,167	(19,864)
Employee Benefits	60,034	72,746	(12,712)
Capital Outlay	-	-	-
Commodities	407,490	330,000	77,490
Contractual Services	13,994	30,725	(16,731)
Immunization Action Plan Total	645,821	617,638	28,183
MCH			
Personnel Services	254,401	280,140	(25,739)
Employee Benefits	100,521	110,655	(10,134)
Commodities	28,417	50,000	(21,583)
Capital Outlay	-	-	-
Contractual Services	27,575	20,000	7,575
MCH Total	410,914	460,795	(49,881)
Healthy Families			
Personnel Services	380,452	385,994	(5,542)
Employee Benefits	158,812	152,468	6,344
Commodities	288	7,750	(7,462)
Contractual Services	35,105	39,500	(4,395)
Healthy Families Total	574,657	585,712	(11,055)

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, 2025

	Actual	Budget	Variance Over (Under)
Raising Riley Right			
Personnel Services	$ 449,508	$ 483,094	$ (33,586)
Employee Benefits	179,511	190,822	(11,311)
Commodities	41,851	55,000	(13,149)
Contractual Services	263,610	377,380	(113,770)
Capital Outlay	373	-	373
Raising Riley Right Total	934,853	1,106,296	(171,443)
State Formula			
Personnel Services	205,120	289,409	(84,289)
Employee Benefits	69,323	114,316	(44,993)
Commodities	7,736	15,000	(7,264)
Contractual Services	16,634	37,150	(20,516)
State Formula Total	298,813	455,875	(157,062)
Total Expenditures	5,693,556	$ 6,830,956	$ (1,137,400)
Receipts Over (Under) Expenditures	264,194		
Unencumbered Cash, Beginning	974,897		
Unencumbered Cash, Ending	$ 1,239,091		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 60,240	$ 50,000	$ 10,240
Miscellaneous Collections	1,398	-	1,398
Interest	8,108	5,600	2,508
Total Receipts	69,746	$ 55,600	$ 14,146
Expenditures			
Commodities	3,100	$ 58,800	$ (55,700)
Contractual Services	42,236	75,460	(33,224)
Capital Outlay	-	72,900	(72,900)
Total Expenditures	45,336	$ 207,160	$ (161,824)
Receipts Over (Under) Expenditures	24,410		
Unencumbered Cash, Beginning	180,239		
Unencumbered Cash, Ending	$ 204,649		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 15,060	$ 12,500	$ 2,560
Interest	8,955	6,000	2,955
Total Receipts	24,015	$ 18,500	$ 5,515
Expenditures			
Capital Outlay	-	$ 199,205	$ (199,205)
Total Expenditures	-	$ 199,205	$ (199,205)
Receipts Over (Under) Expenditures	24,015		
Unencumbered Cash, Beginning	190,851		
Unencumbered Cash, Ending	$ 214,866		

County Treasurer Technology
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 15,060	$ 12,500	$ 2,560
Interest	5,786	4,000	1,786
Total Receipts	20,846	$ 16,500	$ 4,346
Expenditures			
Capital Outlay	6,552	$ 117,999	$ (111,447)
Total Expenditures	6,552	$ 117,999	$ (111,447)
Receipts Over (Under) Expenditures	14,294		
Unencumbered Cash, Beginning	122,134		
Unencumbered Cash, Ending	$ 136,428		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Donations	$ 375	$ 950	$ (575)
Total Receipts	375	$ 950	$ (575)
Expenditures			
Contractual Services	375	$ 11,500	$ (11,125)
Total Expenditures	375	$ 11,500	$ (11,125)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	11,085		
Unencumbered Cash, Ending	$ 11,085		

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

County Auction
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 139,430	$ -	$ 139,430
Total Receipts	139,430	$ -	$ 139,430
Expenditures			
Transfers Out	255,394	$ 402,001	$ (146,607)
Contractual Services	18,843	25,700	(6,857)
Total Expenditures	274,237	$ 427,701	$ (153,464)
Receipts Over (Under) Expenditures	(134,807)		
Unencumbered Cash, Beginning	427,701		
Unencumbered Cash, Ending	$ 292,894		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 439,329	$ 402,000	$ 37,329
Miscellaneous Collections	26	200	(174)
Reimbursed Expenses	116	-	116
Total Receipts	439,471	$ 402,200	$ 37,271
Expenditures			
Personnel Services	11,276	$ 12,000	$ (724)
Employee Benefits	2,070	2,170	(100)
Commodities	11,566	16,500	(4,934)
Contractual Services	25,363	29,530	(4,167)
Capital Outlay	12,764	10,000	2,764
Transfers Out	389,567	396,567	(7,000)
Total Expenditures	452,606	$ 466,767	$ (14,161)
Receipts Over (Under) Expenditures	(13,135)		
Unencumbered Cash, Beginning	64,567		
Unencumbered Cash, Ending	$ 51,432		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Local Alcoholic Liquor Tax	$ 17,127	$ 15,000	$ 2,127
Miscellaneous Collections	260	-	260
Total Receipts	17,387	$ 15,000	$ 2,387
Expenditures			
Contractual Services	10,054	$ 32,737	$ (22,683)
Total Expenditures	10,054	$ 32,737	$ (22,683)
Receipts Over (Under) Expenditures	7,333		
Unencumbered Cash, Beginning	17,737		
Unencumbered Cash, Ending	$ 25,070		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
State Aid	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Transfers Out	-	$ 227,961	$ (227,961)
Total Expenditures	-	$ 227,961	$ (227,961)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 1	$ -	$ 1
Miscellaneous Collections	20,539	20,000	539
Interest Income	1,294,926	400,000	894,926
Reimbursed Expenses	10,000	-	10,000
Transfers In	3,802,094	3,755,394	46,700
Total Receipts	5,127,560	$ 4,175,394	$ 952,166
Expenditures			
Commodities	379	$ -	$ 379
Contractual Services	252,912	426,796	(173,884)
Capital Outlay	2,561,643	14,938,444	(12,376,801)
Lease Principal	328,536	-	328,536
Lease Interest	98,260	-	98,260
Transfers Out	183,600	183,600	-
Total Expenditures	3,425,330	$ 15,548,840	$ (12,123,510)
Receipts Over (Under) Expenditures	1,702,230		
Unencumbered Cash, Beginning	26,200,809		
Unencumbered Cash, Ending	$ 27,903,039		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 93,542	$ 93,542	$ -
Transfers In	136,229	136,229	-
Total Receipts	229,771	$ 229,771	$ -
Expenditures			
Contractual Services	82,788	$ -	$ 82,788
Capital Outlay	216,033	504,860	(288,827)
Transfers Out	52,153	52,153	-
Total Expenditures	350,974	$ 557,013	$ (206,039)
Receipts Over (Under) Expenditures	(121,203)		
Unencumbered Cash, Beginning	327,242		
Unencumbered Cash, Ending	$ 206,039		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 375,191	$ 390,467	$ (15,276)
Delinquent Tax	5,739	-	5,739
Motor Vehicle Tax	24,902	22,315	2,587
Recreational Vehicle Tax	216	208	8
Watercraft Tax	146	183	(37)
Commercial Vehicle Tax	985	948	37
16/20 M Vehicle Tax	162	182	(20)
Vehicle Rental Excise Tax	571	-	571
Miscellaneous Receipts	503	-	503
Reimbursed Expenses	3,669	-	3,669
Total Receipts	412,084	$ 414,303	$ (2,219)
Expenditures			
Commodities	12,276	$ 16,000	$ (3,724)
Capital Outlay	2,850	20,000	(17,150)
Contractual Services	296,352	397,000	(100,648)
Total Expenditures	311,478	$ 433,000	$ (121,522)
Receipts Over (Under) Expenditures	100,606		
Unencumbered Cash, Beginning	184,528		
Unencumbered Cash, Ending	$ 285,134		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Reimbursed Expenses	$ 45,125	$ -	$ 45,125
Total Receipts	45,125	$ -	$ 45,125
Expenditures			
Commodities	3,946	$ -	$ 3,946
Contractual Services	237,023	1,800,000	(1,562,977)
Capital Outlay	190,755	3,945,678	(3,754,923)
Total Expenditures	431,724	$ 5,745,678	$ (5,313,954)
Receipts Over (Under) Expenditures	(386,599)		
Unencumbered Cash, Beginning	5,486,516		
Unencumbered Cash, Ending	$ 5,099,917		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 5,625,774	$ 5,820,795	$ (195,021)
Delinquent Tax	91,608	-	91,608
Motor Vehicle Tax	439,292	386,231	53,061
Recreational Vehicle Tax	3,796	3,599	197
Watercraft Tax	2,530	3,174	(644)
Commercial Vehicle Tax	17,060	16,401	659
16/20 M Vehicle Tax	3,123	3,151	(28)
Vehicle Rental Excise Tax	10,325	8,623	1,702
Transfers In	300,000	300,000	-
Total Receipts	6,493,508	$ 6,541,974	$ (48,466)
Expenditures			
Contractual Services	6,455,935	$ 841,808	$ 5,614,127
Capital Outlay	-	5,704,456	(5,704,456)
Total Expenditures	6,455,935	$ 6,546,264	$ (90,329)
Receipts Over (Under) Expenditures	37,573		
Unencumbered Cash, Beginning	4,290		
Unencumbered Cash, Ending	$ 41,863		

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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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 30,000	$ 30,000	$ -
Total Receipts	30,000	$ 30,000	$ -
Expenditures			
Commodities	-	$ 700	$ (700)
Contractual Services	26,497	51,922	(25,425)
Total Expenditures	26,497	$ 52,622	$ (26,125)
Receipts Over (Under) Expenditures	3,503		
Unencumbered Cash, Beginning	38,075		
Unencumbered Cash, Ending	$ 41,578		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 1,287,968	$ 1,325,154	$ (37,186)
Delinquent Tax	28,691	-	28,691
Motor Vehicle Tax	132,960	119,299	13,661
Recreational Vehicle Tax	2,182	2,011	171
Watercraft Tax	1,701	1,933	(232)
Commercial Vehicle Tax	12,185	9,556	2,629
16/20 M Vehicle Tax	3,179	3,156	23
Reimbursed Expenses	150	-	150
Miscellaneous Collections	739	-	739
Total Receipts	1,469,755	$ 1,461,109	$ 8,646
Expenditures			
Personnel Services	312,227	$ 358,532	$ (46,305)
Employee Benefits	139,094	149,739	(10,645)
Commodities	211,511	295,000	(83,489)
Contractual Services	224,504	412,951	(188,447)
Capital Outlay	103,284	260,000	(156,716)
Principal	136,188	-	136,188
Interest	44,200	-	44,200
Transfers Out	225,000	50,000	175,000
Total Expenditures	1,396,008	$ 1,526,222	$ (130,214)
Receipts Over (Under) Expenditures	73,747		
Unencumbered Cash, Beginning	93,154		
Unencumbered Cash, Ending	$ 166,901		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 32,510	$ -	$ 32,510
Transfers In	225,000	50,000	175,000
Total Receipts	257,510	$ 50,000	$ 207,510
Expenditures			
Capital Outlay	122,181	$ 660,334	$ (538,153)
Total Expenditures	122,181	$ 660,334	$ (538,153)
Receipts Over (Under) Expenditures	135,329		
Unencumbered Cash, Beginning	618,603		
Unencumbered Cash, Ending	$ 753,932		

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

Kansas Opioid Settlement
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 66,314	$ 104,428	$ (38,114)
Total Receipts	66,314	$ 104,428	$ (38,114)
Expenditures			
Capital Outlay			
Contractual Services	-	$ 215,002	$ (215,002)
Capital Outlay	-	104,428	(104,428)
Transfers Out	54,000	-	54,000
Total Expenditures	54,000	$ 319,430	$ (265,430)
Receipts Over (Under) Expenditures	12,314		
Unencumbered Cash, Beginning	267,776		
Unencumbered Cash, Ending	$ 280,090		

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

Local Assistance and Tribal Consistency
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Grants	$ -	$ 50,000	$ (50,000)
Total Receipts	-	$ 50,000	$ (50,000)
Expenditures			
Contractual Services	-	$ 200,000	$ (200,000)
Total Expenditures	-	$ 200,000	$ (200,000)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	100,000		
Unencumbered Cash, Ending	$ 100,000		

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

EMS Grants
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Other Grants	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Contractual Services	-	$ 6,371	$ (6,371)
Transfers Out	5,185	-	5,185
Total Expenditures	5,185	$ 6,371	$ (1,186)
Receipts Over (Under) Expenditures	(5,185)		
Unencumbered Cash, Beginning	5,185		
Unencumbered Cash, Ending	$ -		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sales Tax	$ 2,738,745	$ 2,000,000	$ 738,745
Total Receipts	2,738,745	$ 2,000,000	$ 738,745
Expenditures			
Commodities	10,809	$ -	$ 10,809
Contractual Services	145,782	-	145,782
Capital Outlay	-	6,160,856	(6,160,856)
Total Expenditures	156,591	$ 6,160,856	$ (6,004,265)
Receipts Over (Under) Expenditures	2,582,154		
Unencumbered Cash, Beginning	4,845,363		
Unencumbered Cash, Ending	$ 7,427,517		

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

KDOC Adult Services
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 597,669	$ 597,669	$ -
Total Receipts	597,669	$ 597,669	$ -
Expenditures			
Personnel Services	228,264	$ 278,853	$ (50,589)
Employee Benefits	114,338	121,862	(7,524)
Commodities	13,133	122,379	(109,246)
Contractual Services	119,810	125,695	(5,885)
Capital Outlay	79,784	-	79,784
Total Expenditures	555,329	$ 648,789	$ (93,460)
Receipts Over (Under) Expenditures	42,340		
Unencumbered Cash, Beginning	51,120		
Unencumbered Cash, Ending	$ 93,460		

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

KDOC Juvenile Services
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 338,762	$ 357,692	$ (18,930)
Total Receipts	338,762	$ 357,692	$ (18,930)
Expenditures			
Personnel Services	194,538	$ 228,596	$ (34,058)
Employee Benefits	94,921	112,539	(17,618)
Commodities	5,863	2,562	3,301
Contractual Services	14,176	13,061	1,115
Capital Outlay	23,181	-	23,181
Total Expenditures	332,679	$ 356,758	$ (24,079)
Receipts Over (Under) Expenditures	6,083		
Unencumbered Cash, Beginning	27,361		
Unencumbered Cash, Ending	$ 33,444		

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

KDOC Juvenile Reinvestment
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
State Grant	$ 31,089	$ 46,000	$ (14,911)
Total Receipts	31,089	$ 46,000	$ (14,911)
Expenditures			
Personnel Services	43,161	$ 38,875	$ 4,286
Employee Benefits	22,429	22,720	(291)
Contractual Services	7,626	62,962	(55,336)
Total Expenditures	73,216	$ 124,557	$ (51,341)
Receipts Over (Under) Expenditures	(42,127)		
Unencumbered Cash, Beginning	78,557		
Unencumbered Cash, Ending	$ 36,430		

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

BJA Grant
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Federal Grants	$ 167,392	$ 181,620	$ (14,228)
Total Receipts	167,392	$ 181,620	$ (14,228)
Expenditures			
Personnel Services	80,610	$ 88,473	$ (7,863)
Employee Benefits	27,211	36,863	(9,652)
Commodities	2,048	8,128	(6,080)
Contractual Services	44,702	46,652	(1,950)
Capital Outlay	-	1,503	(1,503)
Total Expenditures	154,571	$ 181,619	$ (27,048)
Receipts Over (Under) Expenditures	12,821		
Unencumbered Cash, Beginning	(17,703)		
Unencumbered Cash, Ending	$ (4,882)		

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

21st Jud Dist DC ADSAP
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ -	$ 25,938	$ (25,938)
Total Receipts	-	$ 25,938	$ (25,938)
Expenditures			
Commodities	4,704	$ 23,838	$ (19,134)
Contractual Services	-	2,100	(2,100)
Total Expenditures	4,704	$ 25,938	$ (21,234)
Receipts Over (Under) Expenditures	(4,704)		
Unencumbered Cash, Beginning	19,844		
Unencumbered Cash, Ending	$ 15,140		

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

Kansas Fights Addiction
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ -	$ 70,000	$ (70,000)
Total Receipts	-	$ 70,000	$ (70,000)
Expenditures			
Commodities	2,205	$ -	$ 2,205
Contractual Services	44,602	70,000	(25,398)
Capital Outlay	1,703	-	1,703
Total Expenditures	48,510	$ 70,000	$ (21,490)
Receipts Over (Under) Expenditures	(48,510)		
Unencumbered Cash, Beginning	48,510		
Unencumbered Cash, Ending	$ -		

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

City Alcohol Funds
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 28,530	$ 23,500	$ 5,030
Total Receipts	28,530	$ 23,500	$ 5,030
Expenditures			
Contractual Services	13,784	$ 23,500	$ (9,716)
Commodities	14,464	-	14,464
Total Expenditures	28,248	$ 23,500	$ 4,748
Receipts Over (Under) Expenditures	282		
Unencumbered Cash, Beginning	1,017		
Unencumbered Cash, Ending	$ 1,299		

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

Riley County Alcohol Funds
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ -	$ 5,616	$ (5,616)
Total Receipts	-	$ 5,616	$ (5,616)
Expenditures			
Contractual Services	-	$ 5,616	$ (5,616)
Total Expenditures	-	$ 5,616	$ (5,616)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

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

Riley County Salary Appropriations
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Reimbursed Expenses	$ 155,884	$ 193,676	$ (37,792)
Miscellaneous Collections	37,792	-	37,792
Total Receipts	193,676	$ 193,676	$ -
Expenditures			
Personnel Services	187,676	$ 193,680	$ (6,004)
Commodities	730	-	730
Contractual Services	1,201	-	1,201
Total Expenditures	189,607	$ 193,680	$ (4,073)
Receipts Over (Under) Expenditures	4,069		
Unencumbered Cash, Beginning	4		
Unencumbered Cash, Ending	$ 4,073		

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

Caroline Peine Grant
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Other Grants	$ 7,500	$ 7,450	$ 50
Total Receipts	7,500	$ 7,450	$ 50
Expenditures			
Commodities	82	$ 1,000	$ (918)
Contractual Services	1,760	6,450	(4,690)
Total Expenditures	1,842	$ 7,450	$ (5,608)
Receipts Over (Under) Expenditures	5,658		
Unencumbered Cash, Beginning	(500)		
Unencumbered Cash, Ending	$ 5,158		

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

GMCF Grant
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ -	$ 3,750	$ (3,750)
Total Receipts	-	$ 3,750	$ (3,750)
Expenditures			
Commodities	184	$ 750	$ (566)
Contractual Services	1,186	3,000	(1,814)
Total Expenditures	1,370	$ 3,750	$ (2,380)
Receipts Over (Under) Expenditures	(1,370)		
Unencumbered Cash, Beginning	2,322		
Unencumbered Cash, Ending	$ 952		

Daniel Keating Foundation
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Other Grants	$ 6,000	$ 4,865	$ 1,135
Total Receipts	6,000	$ 4,865	$ 1,135
Expenditures			
Contractual Services	-	$ 4,865	$ (4,865)
Commodities	509	-	509
Total Expenditures	509	$ 4,865	$ (4,356)
Receipts Over (Under) Expenditures	5,491		
Unencumbered Cash, Beginning	1,210		
Unencumbered Cash, Ending	$ 6,701		

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

Adult Services Carryover
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 10,192	$ 7,129	$ 3,063
Total Receipts	10,192	$ 7,129	$ 3,063
Expenditures			
Commodities	33	$ -	$ 33
Contractual Services	256	13,818	(13,562)
Total Expenditures	289	$ 13,818	$ (13,529)
Receipts Over (Under) Expenditures	9,903		
Unencumbered Cash, Beginning	6,689		
Unencumbered Cash, Ending	$ 16,592		

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

Juvenile Services Carryover
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 33,900	$ 32,550	$ 1,350
Total Receipts	33,900	$ 32,550	$ 1,350
Expenditures			
Commodities	20	$ -	$ 20
Contractual Services	509	49,274	(48,765)
Total Expenditures	529	$ 49,274	$ (48,745)
Receipts Over (Under) Expenditures	33,371		
Unencumbered Cash, Beginning	16,724		
Unencumbered Cash, Ending	$ 50,095		

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

Miscellaneous Nonbudgeted
Schedule of Receipts and Expenditures (Non-Budgeted)
Regulatory Basis
For the Year Ended December 31, 2025

	Unencumbered Cash, Beginning	Receipts	Expenditures	Unencumbered Cash, Ending
Special Prosecutor Trust	$ 876	$ -	$ -	$ 876
Court Technology	139,348	-	-	139,348
Court Services	2,875	3,000	3,000	2,875
LEPP Grant	40,131	50,000	40,132	49,999
Prosecuting Attorney Training	1,735	3,479	3,342	1,872
Special Parks and Recreation	24,526	14,911	-	39,437
Museum Bequest	6,582	-	-	6,582
Returned Check	(3,427)	170,550	186,745	(19,622)
LEPC-HMTA	222	-	-	222
Payroll Clearing	1,273	-	-	1,273
Totals	$ 214,141	$ 241,940	$ 233,219	$ 222,862

Receipts		
Court Services	$	3,000
Transfers In		-
State Grant		64,911
Miscellaneous Collections		3,479
Returned Checks Collected		170,550
Total Receipts	$	241,940

Expenditures		
Contractual	$	6,342
Less: Returned Checks		186,745
Capital Outlay		40,132
Total Expenditures	$	233,219

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 98	$ -	$ 98
Special Assessments	73,586	128,706	(55,120)
Transfers In	246,054	235,753	10,301
Total Receipts	319,738	$ 364,459	$ (44,721)
Expenditures			
Principal	287,648	$ 280,648	$ 7,000
Interest	65,263	59,819	5,444
Contractual Services	1	-	1
Cash Basis Requirement	-	130,000	(130,000)
Total Expenditures	352,912	$ 470,467	$ (117,555)
Receipts Over (Under) Expenditures	(33,174)		
Unencumbered Cash, Beginning	260,868		
Unencumbered Cash, Ending	$ 227,694		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ -	$ 200,000	$ (200,000)
Miscellaneous Reimbursement	-	300,000	(300,000)
Total Receipts	-	$ 500,000	$ (500,000)
Expenditures			
Contractual Services	-	$ 500,672	$ (500,672)
Total Expenditures	-	$ 500,672	$ (500,672)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	34,644		
Unencumbered Cash, Ending	$ 34,644		

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

Fairmont Heights Capital Project
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Special Assessments	$ 11,159	$ 10,730	$ 429
Miscellaneous Collections	9	-	9
Total Receipts	11,168	10,730	438
Expenditures			
Transfers Out	10,301	$ 10,730	$ (429)
Total Expenditures	10,301	$ 10,730	$ (429)
Receipts Over (Under) Expenditures	867		
Unencumbered Cash, Beginning	6,653		
Unencumbered Cash, Ending	$ 7,520		

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

Keats Sewer Capital Project
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 314,253	$ 2,537,790	$ (2,223,537)
Total Receipts	314,253	$ 2,537,790	$ (2,223,537)
Expenditures			
Contractual Services	265,153	$ 2,597,306	$ (2,332,153)
Total Expenditures	265,153	$ 2,597,306	$ (2,332,153)
Receipts Over (Under) Expenditures	49,100		
Unencumbered Cash, Beginning	(33,847)		
Unencumbered Cash, Ending	$ 15,253		

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

University Park Lagoon
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 9,615	$ -	$ 9,615
Federal Grants	-	1,212,210	(1,212,210)
Transfers In	280,500	-	280,500
Total Receipts	290,115	$ 1,212,210	$ (922,095)
Expenditures			
Principal	275,000	$ 275,000	$ -
Interest Expense	5,500	5,500	-
Commodities	-	1,021,291	(1,021,291)
Contractual Services	31,941	-	31,941
Total Expenditures	312,441	$ 1,301,791	$ (989,350)
Receipts Over (Under) Expenditures	(22,326)		
Unencumbered Cash, Beginning	93,834		
Unencumbered Cash, Ending	$ 71,508		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 404,568	$ -	$ 404,568
Fees	3,312	3,473	(161)
Miscellaneous	1,733	378,000	(376,267)
Interest	30,481	10,000	20,481
Total Receipts	440,094	$ 391,473	$ 48,621
Expenditures			
Commodities	3,744	$ -	$ 3,744
Contractual Services	507,500	592,283	(84,783)
Capital Outlay	3,754	404,214	(400,460)
Total Expenditures	514,998	$ 996,497	$ (481,499)
Receipts Over (Under) Expenditures	(74,904)		
Unencumbered Cash, Beginning	700,915		
Unencumbered Cash, Ending	$ 626,011		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 3,592,232	$ 3,514,000	$ 78,232
Outside Collections	12,241	6,500	5,741
Miscellaneous Reimbursement	44,052	9,000	35,052
Temp Note Proceeds	607,558	-	607,558
Total Receipts	4,256,083	$ 3,529,500	$ 726,583
Expenditures			
Personnel Services	210,724	$ 213,137	$ (2,413)
Employee Benefits	114,863	106,690	8,173
Commodities	29,420	35,595	(6,175)
Contractual Services	3,168,790	3,116,990	51,800
Capital Outlay	15,903	639,569	(623,666)
Total Expenditures	3,539,700	$ 4,111,981	$ (572,281)
Receipts Over (Under) Expenditures	716,383		
Unencumbered Cash, Beginning	582,481		
Unencumbered Cash, Ending	$ 1,298,864		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 10,222	$ 10,416	$ (194)
Delinquent Tax	299	-	299
Fees	111,958	118,876	(6,918)
Deposits	900	750	150
Total Receipts	123,379	$ 130,042	$ (6,663)
Expenditures			
Commodities	45,028	$ 53,200	$ (8,172)
Contractual Services	75,705	90,085	(14,380)
Capital Outlay	1,197	15,000	(13,803)
Transfers Out	-	37,191	(37,191)
Total Expenditures	121,930	$ 195,476	$ (73,546)
Receipts Over (Under) Expenditures	1,449		
Unencumbered Cash, Beginning	76,012		
Unencumbered Cash, Ending	$ 77,461		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 13,160	$ 26,661	$ (13,501)
Transfers In	-	37,191	(37,191)
Total Receipts	13,160	$ 63,852	$ (50,692)
Expenditures			
Commodities	-	$ 55,000	$ (55,000)
Contractual Services	-	87,000	(87,000)
Capital Outlay	16,638	44,493	(27,855)
Total Expenditures	16,638	$ 186,493	$ (169,855)
Receipts Over (Under) Expenditures	(3,478)		
Unencumbered Cash, Beginning	146,792		
Unencumbered Cash, Ending	$ 143,314		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 42,954	$ 44,650	$ (1,696)
Deposits	75	150	(75)
Transfers In	1,500	1,500	-
Total Receipts	44,529	$ 46,300	$ (1,771)
Expenditures			
Commodities	24,709	$ 26,237	$ (1,528)
Contractual Services	18,816	19,617	(801)
Capital Outlay	41	1,027	(986)
Total Expenditures	43,566	$ 46,881	$ (3,315)
Receipts Over (Under) Expenditures	963		
Unencumbered Cash, Beginning	581		
Unencumbered Cash, Ending	$ 1,544		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 1,674	$ 1,764	$ (90)
Total Receipts	1,674	$ 1,764	$ (90)
Expenditures			
Commodities	4,500	$ 4,500	$ -
Contractual Services	-	5,500	(5,500)
Capital Outlay	-	4,801	(4,801)
Transfers Out	1,500	-	1,500
Total Expenditures	6,000	$ 14,801	$ (8,801)
Receipts Over (Under) Expenditures	(4,326)		
Unencumbered Cash, Beginning	12,950		
Unencumbered Cash, Ending	$ 8,624		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 3,786	$ -	$ 3,786
Delinquent Tax	281	-	281
Charges for Services	35,183	35,000	183
Total Receipts	39,250	$ 35,000	$ 4,250
Expenditures			
Contractual Services	18,110	$ 42,020	$ (23,910)
Capital Outlay	-	41,737	(41,737)
Transfers Out	-	15,000	(15,000)
Total Expenditures	18,110	$ 98,757	$ (80,647)
Receipts Over (Under) Expenditures	21,140		
Unencumbered Cash, Beginning	64,720		
Unencumbered Cash, Ending	$ 85,860		

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

Carson Sewer Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 4,036	$ -	$ 4,036
Transfers In	-	15,000	(15,000)
Total Receipts	4,036	$ 15,000	$ (10,964)
Expenditures			
Commodities	-	$ 30,000	$ (30,000)
Contractual Services	-	30,000	(30,000)
Capital Outlay	-	50,139	(50,139)
Total Expenditures	-	$ 110,139	$ (110,139)
Receipts Over (Under) Expenditures	4,036		
Unencumbered Cash, Beginning	95,117		
Unencumbered Cash, Ending	$ 99,153		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 8,849	$ 7,896	$ 953
Water/Sewer Deposits	75	150	(75)
Total Receipts	8,924	$ 8,046	$ 878
Expenditures			
Commodities	50	$ 750	$ (700)
Contractual Services	8,585	10,250	(1,665)
Capital Outlay	17	-	17
Transfers Out	-	3,018	(3,018)
Total Expenditures	8,652	$ 14,018	$ (5,366)
Receipts Over (Under) Expenditures	272		
Unencumbered Cash, Beginning	6,260		
Unencumbered Cash, Ending	$ 6,532		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 4,902	$ 4,752	$ 150
Transfers In	-	3,018	(3,018)
Total Receipts	4,902	$ 7,770	$ (2,868)
Expenditures			
Commodities	-	$ 12,500	$ (12,500)
Contractual Services	-	12,500	(12,500)
Capital Outlay	11,256	4,998	6,258
Total Expenditures	11,256	$ 29,998	$ (18,742)
Receipts Over (Under) Expenditures	(6,354)		
Unencumbered Cash, Beginning	35,143		
Unencumbered Cash, Ending	$ 28,789		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 18,149	$ 16,000	$ 2,149
Water/Sewer Deposits	75	-	75
Total Receipts	18,224	$ 16,000	$ 2,224
Expenditures			
Commodities	14,675	$ 12,500	$ 2,175
Contractual Services	4,865	6,850	(1,985)
Capital Outlay	219	-	219
Transfers Out	-	8,206	(8,206)
Total Expenditures	19,759	$ 27,556	$ (7,797)
Receipts Over (Under) Expenditures	(1,535)		
Unencumbered Cash, Beginning	12,882		
Unencumbered Cash, Ending	$ 11,347		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 792	$ 792	$ -
Transfers In	-	8,206	(8,206)
Total Receipts	792	$ 8,998	$ (8,206)
Expenditures			
Commodities	-	$ 7,500	$ (7,500)
Contractual Services	-	7,500	(7,500)
Capital Outlay	-	3,631	(3,631)
Total Expenditures	-	$ 18,631	$ (18,631)
Receipts Over (Under) Expenditures	792		
Unencumbered Cash, Beginning	9,633		
Unencumbered Cash, Ending	$ 10,425		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 22,253	$ 22,714	$ (461)
Miscellaneous Collections	240	240	-
Total Receipts	22,493	$ 22,954	$ (461)
Expenditures			
Commodities	15	$ 400	$ (385)
Contractual Services	10,196	13,400	(3,204)
Capital Outlay	48	13,500	(13,452)
Transfers Out	7,500	44,039	(36,539)
Total Expenditures	17,759	$ 71,339	$ (53,580)
Receipts Over (Under) Expenditures	4,734		
Unencumbered Cash, Beginning	49,420		
Unencumbered Cash, Ending	$ 54,154		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 2,250	$ -	$ 2,250
Transfers In	7,500	44,039	(36,539)
Total Receipts	9,750	$ 44,039	$ (34,289)
Expenditures			
Commodities	-	$ 50,000	$ (50,000)
Contractual Services	-	50,000	(50,000)
Capital Outlay	-	98,546	(98,546)
Total Expenditures	-	$ 198,546	$ (198,546)
Receipts Over (Under) Expenditures	9,750		
Unencumbered Cash, Beginning	154,507		
Unencumbered Cash, Ending	$ 164,257		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 5,046	$ 5,057	$ (11)
Charges for Services	19,293	19,000	293
Special Assessment	1,233	660	573
Deposits	75	150	(75)
Total Receipts	25,647	$ 24,867	$ 780
Expenditures			
Commodities	256	$ 4,100	$ (3,844)
Contractual Services	26,291	26,735	(444)
Capital Outlay	37	-	37
Transfers Out	-	25,765	(25,765)
Total Expenditures	26,584	$ 56,600	$ (30,016)
Receipts Over (Under) Expenditures	(937)		
Unencumbered Cash, Beginning	15,558		
Unencumbered Cash, Ending	$ 14,621		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 12,827	$ 12,900	$ (73)
Transfers In	-	25,765	(25,765)
Total Receipts	12,827	$ 38,665	$ (25,838)
Expenditures			
Commodities	-	$ 20,000	$ (20,000)
Contractual Services	43,060	30,000	13,060
Capital Outlay	7,833	103,321	(95,488)
Total Expenditures	50,893	$ 153,321	$ (102,428)
Receipts Over (Under) Expenditures	(38,066)		
Unencumbered Cash, Beginning	104,633		
Unencumbered Cash, Ending	$ 66,567		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 88,180	$ 89,000	$ (820)
Water/Sewer Deposits	375	1,200	(825)
Total Receipts	88,555	$ 90,200	$ (1,645)
Expenditures			
Commodities	48,154	$ 51,450	$ (3,296)
Contractual Services	39,252	52,450	(13,198)
Capital Outlay	180	-	180
Transfers Out	-	17,450	(17,450)
Total Expenditures	87,586	$ 121,350	$ (33,764)
Receipts Over (Under) Expenditures	969		
Unencumbered Cash, Beginning	29,071		
Unencumbered Cash, Ending	$ 30,040		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ -	$ 17,450	$ (17,450)
Total Receipts	-	$ 17,450	$ (17,450)
Expenditures			
Commodities	-	$ 110,000	$ (110,000)
Contractual Services	53	100,000	(99,947)
Capital Outlay	-	32,245	(32,245)
Total Expenditures	53	$ 242,245	$ (242,192)
Receipts Over (Under) Expenditures	(53)		
Unencumbered Cash, Beginning	234,795		
Unencumbered Cash, Ending	$ 234,742		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ 738	$ 576	$ 162
Total Receipts	738	$ 576	$ 162
Expenditures			
Commodities	5	$ 452	$ (447)
Contractual Services	1,387	2,225	(838)
Total Expenditures	1,392	$ 2,677	$ (1,285)
Receipts Over (Under) Expenditures	(654)		
Unencumbered Cash, Beginning	1,212		
Unencumbered Cash, Ending	$ 558		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 750	$ 720	$ 30
Total Receipts	750	$ 720	$ 30
Expenditures			
Commodities	-	$ 1,500	$ (1,500)
Contractual Services	-	2,000	(2,000)
Capital Outlay	-	1,934	(1,934)
Total Expenditures	-	$ 5,434	$ (5,434)
Receipts Over (Under) Expenditures	750		
Unencumbered Cash, Beginning	5,729		
Unencumbered Cash, Ending	$ 6,479		

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, 2025

	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 Regulatory Basis
For the Year Ended December 31, 2025

	Actual
Receipts	
Bond Proceeds	$ -
Temp Note Proceeds	-
Special Assessments	-
Total Receipts	-
Expenditures	
Principal	-
Interest	-
Contractual Services	-
Capital Outlay	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	1,969
Unencumbered Cash, Ending	$ 1,969

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

Peterson Ranch Benefit District
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2025

	Actual
Receipts	
Temp Note Proceeds	$ 327,442
Miscellaneous Collections	2,000
Transfers In	5,000
Total Receipts	334,442
Expenditures	
Contractual	13,439
Capital Outlay	319,140
Total Expenditures	332,579
Receipts Over (Under) Expenditures	1,863
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 1,863

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, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Property Tax	$ 67,528,534	$ 120,141,920	$ 118,724,121	$ 68,946,333
Special Assessments Subdivisions	3,669,966	6,778,031	6,891,333	3,556,664
Special Assessments County	56,239	100,678	83,509	73,408
Motor Vehicle Tax	1,601,777	8,358,479	8,450,640	1,509,616
Real Estate Redemption	565,613	1,982,099	1,796,873	750,839
Tax Sale Proceeds	117,009	(103,148)	10,893	2,968
Special Delinquent Ad Valorem	11,052	169,764	169,705	11,111
City County Highway Tax	-	1,349,484	1,349,484	-
Vehicle Rental Excise Tax	91,079	204,761	206,264	89,576
Commercial Vehicle Tax	2,956	4,133,616	4,134,277	2,295
Recreational Vehicle Tax	11,563	68,489	69,352	10,700
Watercraft Tax	38,216	47,606	51,405	34,417
16/20 Truck Tax	35,806	45,392	48,835	32,363
Advance Tax	-	1,415	1,415	-
Total Distributable Funds	73,729,810	143,278,586	141,988,106	75,020,290
State Funds:				
Educational Building	-	900,305	900,305	-
Institutional Building	-	450,152	450,152	-
Vehicle Registrations	-	2,685,626	2,685,626	-
Game Licenses	-	-	-	-
Total State Funds	-	4,036,083	4,036,083	-
Subdivision Funds:				
School Districts	55	48,847,693	48,847,708	40
Townships	-	1,368,620	1,368,620	-
Cities	-	40,723,552	40,780,736	(57,184)
Cemeteries	123	87,068	87,042	149
NCK Library System	-	225,321	225,321	-
Mill Creek Watershed	-	57	57	-
Total Subdivision Funds	178	91,252,311	91,309,484	(56,995)
Other Funds:				
Riley County Police Department	3,170,524	29,545,487	29,134,881	3,581,130
Motor Vehicle Holding	92,162	15,463	30,650	76,975
Long & Short Accounts	18,387	2,019	2,044	18,362
Tax Holding	148,124	1,639,889	1,621,003	167,010
Treasurer Change Checks	-	124,894	124,894	-
Unclaimed Fees	6,941	-	-	6,941
Drivers License	427	44,296	44,723	-
Sales and Compensating Tax	282,775	4,832,334	4,739,048	376,061
University Park Improvement District	3,186	10,229	9,110	4,305
Flex Spending Account	24,845	120,765	112,220	33,390
Law Library	171,869	43,917	24,530	191,256
District Court	13,795	74,988	88,043	740
Riley County Attorney's Trust	36,808	134,941	135,002	36,747
Total Other Funds	3,969,843	36,589,222	36,066,148	4,492,917
Total	$ 77,699,831	$ 275,156,202	$ 273,399,821	$ 79,456,212

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, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures
Department of Agriculture			
Passed Through Kansas Department of Health and Environment			
Special Supplements Nutrition Program for Women, Infants and Children	10.557	202525W100643	$ 1,169,343
Total Department of Agriculture			1,169,343
Department of Health and Human Services			
Passed Through Kansas Department of Health and Environment			
Public Health Emergency Preparedness	93.069	NU90TP922049-06	80,124
Family Planning Services	93.217	FPHPA006552-04	320,178
Immunization Cooperative Agreements	93.268	NH23IP922627-05	8,962
Child Care and Development Block Grant	93.575	Not Applicable	225,960
Medical Assistance Program	93.778	Not Applicable	253,163
Maternal and Child Health Services Block Grant to the States	93.994	B04MC54549-01	263,771
Workforce Development	93.323	24NU51CK000384-01	28,122
Total Department of Health and Human Services			1,180,280
Department of Treasury			
Passed Through the State of Kansas			
Coronavirus State and Local Fiscal Recovery Funds	21.027		5,848,973
Total Department of Treasury			5,848,973
Department of Interior			
Office of the Secretary			
Payments In Lieu of Taxes (PILT)	15.226		47,183
Total Department of Interior			47,183
Total			$ 8,245,779

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, 2025

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 entity 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, 2025

Section I – Summary of Independent Auditor's Results

Financial Statement

Type of auditor's report issued:	**Unmodified (Regulatory Basis)** **Adverse (GAAP)**
Internal control over financial reporting:	
Material weakness(es) identified?	**No**
Significant deficiencies identified?	**None Reported**
Noncompliance material to financial statement noted?	**No**

Federal Awards

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

Identification of Major Federal Programs:

Federal Assistance Listing Number	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	**$ 1,000,000**
Auditee qualified as low-risk auditee?	**No**

Section II – Financial Statement Findings

None

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

None

Riley County, Kansas

Summary Schedule of Prior Year Findings and Questioned Costs
For the Year Ended December 31, 2025

The Schedule of Findings and Questioned Costs for the year ended December 31, 2024, contained no findings. Accordingly, there are no prior audit findings to report in accordance with 2 CFR 200.511(b).

JAMES GORDON & ASSOCIATES CPA, P.A.
1960 KIMBALL AVE. SUITE 400
P.O. BOX 728
MANHATTAN, KS 66505
785.537.0190 | FAX 785.537.0158

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, 2025, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated September 10, 2026.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on 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 the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
September 10, 2026

JAMES GORDON & ASSOCIATES CPA, P.A.
1960 KIMBALL AVE. SUITE 400
P.O. BOX 728
MANHATTAN, KS 66505
785.537.0190 | FAX 785.537.0158

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 identified as subject to audit 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, 2025. 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, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
September 10, 2026