Geary County, Kansas

Regulatory Basis
Financial Statement
December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Geary County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Geary County Kansas (the County) as of and for the year ended December 31, 2024, 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, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Governmental Auditing Standards*, we:

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

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

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated June 23, 2025, 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
June 23, 2025

JGA ACCOUNTANTS ADVISORS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	$ 12,998,689	$ -	$ 25,574,196	$ 26,358,953	$ 12,213,932	$ 704,731	$ 12,918,663
Special Purpose Funds							
Bond Supervision Fee	30,496	-	624	3,312	27,808	-	27,808
Capital Improvements	4,026,289	-	1,366,761	1,821,971	3,571,079	120,452	3,691,531
Concealed Weapon/KORA	141,758	-	16,786	-	158,544	-	158,544
County Facilities	420,595	-	342,014	556,459	206,150	51,875	258,025
Neighborhood Revitalization Rebate	20,150	-	1,424	21,574	-	-	-
Economic Development	31,440	-	308,076	312,091	27,425	-	27,425
Fire District No. 1	56,206	-	411,309	401,138	66,377	1,335	67,712
Health Department Capital Outlay	542,402	-	5,369	161,119	386,652	-	386,652
Health Department	427,398	-	585,866	928,499	84,765	35,341	120,106
Highway Federal Funds Exchange	748,667	-	101,292	-	849,959	-	849,959
Juvenile Diversion	20,559	-	112	-	20,671	-	20,671
Law Enforcement	75,073	-	2	-	75,075	-	75,075
Library	1,887	-	112,866	111,559	3,194	-	3,194
Opioid Settlement	61,629	-	69,188	-	130,817	-	130,817
Parks and Recreation and Freedom Park	48,295	-	10,745	9,847	49,193	-	49,193
Solid Waste Environmental Hazard	75,439	-	2,261	-	77,700	-	77,700
Special Alcohol Program	101,492	-	15,276	5,370	111,398	-	111,398
Special Bridge	320,909	-	685,466	478,717	527,658	2,339	529,997
Sports Complex	661,060	-	135,294	-	796,354	-	796,354
Miscellaneous Non-Budgeted	3,606,528	-	2,686,576	2,928,565	3,364,539	12,632	3,377,171

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

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Funds							
Debt Service	3,755,127	-	1,994,454	2,475,826	3,273,755	-	3,273,755
Eagle Ridge Unit 1 - Benefit District	23,004	-	7,048	6,676	23,376	-	23,376
Business Funds							
Cloud County Community College	184,417	-	47,357	22,671	209,103	3,291	212,394
Convention and Tourism	387,911	-	846,763	649,395	585,279	1,656	586,935
HME Building	430,057	-	-	430,057	-	-	-
Sewer District No. 4	63,054	-	98,344	35,256	126,142	-	126,142
Waste Disposal	460,394	-	2,821,848	2,803,285	478,957	212,900	691,857
Water District No. 2	36,548	-	22,898	15,436	44,010	14	44,024
Related Municipal Entities							
Public Building Commission	20,595,843	-	4,648,566	9,005,940	16,238,469	-	16,238,469
Total Financial Reporting Entity (Excluding Agency Funds)	$ 50,353,316	$ -	$ 42,918,781	$ 49,543,716	$ 43,728,381	$ 1,146,566	$ 44,874,947

Composition of Cash	
Checking Account	$ 46,751,259
Petty Cash and Change Funds	10,990
Municipal Investment Pool	1,817,013
Certificates of Deposit	5,935,090
Total Related Municipal Entities	16,238,468
Total Primary Government	70,752,820
Less: Agency Funds per Schedule 3	(25,877,873)
Total Financial Reporting Entity (Excluding Agency Funds)	$ 44,874,947

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

1. Summary of Significant Accounting Policies

(a) Financial Reporting County

Geary County, Kansas (the County) is a municipal corporation governed by an elected three-member board of commissioners. The financial statement presents Geary County, the primary government. A primary government is a legal County or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate.

For financial reporting purposes, the financial activities of the following special districts are accounted for as if they were part of the County's operations in business funds because the County's governing body, in separate session, serves as the governing body for each of these special districts:

Fire District No. 1
Fire District No. 1 – Special Fire Protection Reserve
Sewer District No. 4
Water District No. 2

Public Building Commission

The Public Building Commission (PBC) is included in the County's reporting entity because of the significance of its operational or financial relationship with the County, and because it was established to benefit the County and its constituents. The PBC section of this financial statement includes financial data of the related municipal entity. The PBC is reported separately to emphasize that it is legally separate from the County. The PBC has no separate accounting policies.

(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.

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.

1. Summary of Significant Accounting Policies, Continued

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investment balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual budget:

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

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

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.

1. Summary of Significant Accounting Policies, Continued

(d) Budgetary Information, Continued

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:

Capital Improvements	Law Enforcement
County Facilities	Solid Waste Environmental Hazard
Health Department Capital Outlay	Special Bridge
Highway Federal Funds Exchange	

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 Attorney and Sheriff's Forfeiture, Register of Deeds, Treasurer and Clerk Technology, various capital project funds, Solid Waste and Bond & Interest funds based on their average cash balances throughout the year. All other investment earnings are credited to the General Fund.

(f) Reimbursements

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

(g) Property Tax

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

2. Deposits and Investments

As of December 31, 2024, the County has the following investment and maturity.

Investment Type	Fair Value	Investment Maturities (in Years) Less than 1	1 - 2	Rating U.S.
KS Municipal Investment Pool	$ 1,817,013	$ 1,817,013	$ -	S&P AAAf.S1+

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". The County's designated "peak periods" from November 30 through January 30 and April 30 through June 30.

At December 31, 2024, the County has invested $1,817,013 in the State’s municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

At year-end, the carrying amount of the County’s deposits were $52,693,849. The bank balance was $53,072,023. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $806,159 was covered by federal depository insurance and the remainder was collateralized by securities held by the pledging financial institutions’ agents in the County’s name.

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.

2. Deposits and Investments, Continued

Related Municipal Entity

At December 31, 2024, the carrying amount of the PBC deposits were $16,238,469. The bank balance was $16,426,096. The difference between the carrying amount and the bank balance is outstanding checks and deposits. Of the bank balance, $848,079 was covered by the FDIC insurance, and the remainder was collateralized by securities held by the pledging financial institutions' agents in the PBC's name.

3. Capital Projects

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

Projects	Project Authorization	Expended To Date
Facilities Projects	$ 373,265	$ 328,093
Sewer Projects	84,844	61,859
Bridge Projects	155,202	75,713

4. Interfund Transfers

Interfund transfers within the County are substantially for the purpose of subsidizing the operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by the Kansas Statutes. The County's interfund transfers and regulatory authority for the year ended December 31, 2024, were as follows:

From	To	Regulatory Authority	Amount
General	Capital Improvements	KSA 19-120	$ 500,000
General	County Facilities	KSA 19-120	250,000
General	Special Bridge	KSA 68-590	200,000
General	Economic Development	KSA 19-4102	305,000
General	Health Department	KSA 65-204	100,044
Auto Special	General	KSA 8-145	12,387
Health Department Capital Outlay	Health Department	Home Rule 1-12-76	28,275
Capital Improvements	County Attorney Drug Forfeiture	Home Rule 1-12-76	31,922
HME Building	Capital Improvements	Home Rule 1-12-76	430,057
Local Assist/Tribal Consistency (LATCF)	Capital Improvements	Home Rule 1-12-76	83,377
Juv Justice Authority Sanction	KS Dept of Corrections	Home Rule 1-12-76	3,936
County Attorney Drug Forfeiture	County Attorney Drug Forfeiture (Federal)	Home Rule 1-12-76	12,039
Convention and Tourism	Sports Complex	KSA 12-1694	135,294
Juv Justice Authority Sanction	Juv Justice Reimbursement	Home Rule 1-12-76	74,523
KS Dept of Corrections	Juv Justice Reimbursement	Home Rule 1-12-76	88,436
Acorn Resort	General	Home Rule 1-12-76	13,096
Health Department	Health Department Capital Outlay	Home Rule 1-12-76	5,369
Fire District No. 1	Fire District No. 1 - Special Fire Protection Reserve	KSA 19-3612c	60,000
Neighborhood Revitalizaton Rebate	General	Home Rule 1-12-76	21,574
Sewer and Water Capital Project	Sewer District No. 4	Home Rule 1-12-76	43,433

5. Related Municipal Entity – Rental Income

The PBC has a lease agreement with the Cloud County Community College for lease of the building. Lease payments are to be in amounts adequate to pay the PBC's principal and interest maturities on its revenue bonds payable. Future payments due from the Cloud County Community College are expected to mirror the 2012 revenue bonds of the PBC.

The PBC has a lease agreement with the Geary County Hospital for lease of the Hospital. Lease payments are to be in amounts adequate to pay the PBC's principal and interest maturities on its revenue bonds payable. Future payments due from the Hospital are expected to mirror the 2022 revenue bond and taxable refunding and improvement bonds of the PBC.

6. Long-Term Debt

Related Municipal Entity

Revenue Bonds

The PBC is a related municipal entity of the County. The PBC has authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by a governmental entity. The PBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity which operates it. The operating governmental entity guarantees the rentals under the PBC lease. The PBC has no power to levy taxes, and revenue bonds issued by the PBC are not included in any legal debt limitation of the County. All revenues from rents are pledged for debt service on the revenue bonds. For the payment of its lease obligations, if necessary, the County may levy taxes on all taxable tangible property within its territorial jurisdiction.

For the year ended on December 31,2024, the PBC did not issue any Revenue Bonds Series.

6. Long-Term Debt, Continued

Changes in long-term liabilities for the County and PBC for the year ended December 31, 2024, 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 2016 - Refunding Bond	2.00 - 5.00%	11/01/16	$27,345,000	09/01/36	$ 20,435,000	$ -	$ 1,240,000	$ 19,195,000	$ 725,600
Series 2017 - Bond	3.00 - 4.00%	09/28/17	102,100	04/01/37	77,000	-	5,000	72,000	1,676
Series 2023 Sewer District #4	3.99%	07/18/23	225,000	08/01/33	225,000	-	18,749	206,251	9,302
Subtotal Bonds					20,737,000	-	1,263,749	19,473,251	736,578
Finance Leases									
Series 2022A-Hospital (tax-exempt)	4.75 - 5.00%	10/26/22	20,335,000	08/01/51	20,335,000	-	-	20,335,000	1,012,563
Series 2022B-Hospital (taxable)	4.50 - 5.80%	10/26/22	12,290,000	08/01/41	11,810,000	-	455,000	11,355,000	631,603
No Fund Warrants									
Hospital	2.27%	05/21/20	1,933,000	05/21/24	504,500	-	504,500	-	5,726
Subtotal Finance Leases, Warrants					32,649,500	-	959,500	31,690,000	1,649,892
Total Contractual Indebtedness					$ 53,386,500	$ -	$ 2,223,249	$ 51,163,251	$ 2,386,470
Public Building Commission									
Series 2012 - Revenue Bond	1.5 - 4.00%	05/01/12	1,220,000	05/01/32	$ 615,000	$ -	$ 60,000	$ 555,000	$ 22,088
Series 2022-A- Commission Revenue Bonds	4.75 - 5.00%	10/26/22	20,335,000	08/01/51	20,335,000	-	-	20,335,000	1,012,563
Series 2022-B- Commission Taxable Refunding and Improvement	4.50 - 5.80%	10/26/22	12,290,000	08/01/41	11,810,000	-	455,000	11,355,000	631,603
Total Public Building Commission					$ 32,760,000	$ -	$ 515,000	$ 32,245,000	$ 1,666,254

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									
	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	Thereafter	Total
Geary County										
Principal										
General Obligation Bonds	$ 1,324,497	$ 1,390,275	$ 1,416,084	$ 1,476,925	$ 1,532,800	$ 8,559,670	$ 3,773,000	$ -	$ -	$19,473,251
Finance Leases	465,000	480,000	490,000	515,000	530,000	2,495,000	4,285,000	6,880,000	15,550,000	31,690,000
Total Principal	1,789,497	1,870,275	1,906,084	1,991,925	2,062,800	11,054,670	8,058,000	6,880,000	15,550,000	51,163,251
Interest										
General Obligation Bonds	673,393	607,502	579,281	522,727	463,740	1,401,390	170,408	-	-	4,418,441
Finance Leases	1,623,233	1,601,613	1,579,053	1,555,778	1,531,058	7,274,393	6,448,823	4,991,838	3,339,500	29,945,289
Total Interest	2,296,626	2,209,115	2,158,334	2,078,505	1,994,798	8,675,783	6,619,231	4,991,838	3,339,500	34,363,730
Total Principal & Interest	$ 4,086,123	$ 4,079,390	$ 4,064,418	$ 4,070,430	$ 4,057,598	$19,730,453	$14,677,231	$11,871,838	$18,889,500	$85,526,981
Public Building Commission										
Principal										
Public Building Commission	$ 530,000	$ 545,000	$ 555,000	$ 585,000	$ 600,000	$ 2,715,000	$ 4,285,000	$ 6,880,000	$15,550,000	$32,245,000
Interest										
Public Building Commission	1,643,135	1,619,238	1,594,321	1,568,515	1,541,170	7,287,793	6,448,823	4,991,838	3,339,500	30,034,333
Total Principal & Interest	$ 2,173,135	$ 2,164,238	$ 2,149,321	$ 2,153,515	$ 2,141,170	$10,002,793	$10,733,823	$11,871,838	$18,889,500	$62,279,333

7. Other Post Employment Benefits

As provided by K.S.A. 12-5040 the County allows eligible retirees to participate in the group health insurance plan. Effective April 1, 2023, the County pays $100 a month towards the employee only health insurance premium until the retiree turns age 65, or for a term not to exceed five (5) years, whichever comes first. The retiree is responsible for the balance. Retirees prior to April 1, 2023, the County paid 50% of the premium for an employee only plan. Any retiree actively on the policy when the revisions took effect transitions to the new policy as follows:

2024: Geary County will pay 30% of the employee-only premium.

2025: Geary County will pay 15% of the employee-only premium.

2026 and beyond: All eligible retirees will be under the revised policy. If the retiree has already participated in the plan for five (5) years, the coverage will cease.

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

8. Compensated Absences

Benefit-eligible employees (not including elected officials) accrue paid annual leave time as follows:

Years of Continuous Service	Annual Leave Earned/Hour	Maximum Carryover for 75 Hour Pay Period	Maximum Carryover for 80 Hour Pay Period	Maximum Carryover for 86 Hour Pay Period	Maximum Payout Upon Separation of Service
< 7.0	.065 hours	150.0 hours	160.0 hours	172.0 hours	147.0 hours
7.00 to 13.99	.080 hours	187.5 hours	200.0 hours	215.0 hours	184.0 hours
14.00 +	.101 hours	225.0 hours	240.0 hours	258.0 hours	276.0 hours

Additionally, benefit-eligible employees will earn sick leave at 0.05 hours per hour in pay status. Employees will not have a maximum amount of sick leave to earn or carryover. Maximum payout of sick leave is shown below:

Years of Continuous Service	Maximum Payout Upon Separation of Service
< 10 years	10% up to 40 hours
10 to 19.99	20% up to 80 hours
20 +	30% up to 120 hours
10 + years and Retire under KPERS	30% up to 480 hours

At December 31, 2024, the County's potential liability for accumulated vacation and sick leave was approximately $710,662 and $683,186, respectively. This is not reflected in the financial statement.

9. 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 rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $762,095 for KPERS and $532,236 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $7,926,393 and $5,150,458 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The (non-school municipality)'s proportion of the net pension liability was based on the ratio of the (non-school municipality)'s contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement. 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.

10. Deferred Compensation Plan

The County offers its employees a choice of deferred compensation plans created in accordance with Internal Revenue Code section 457. The plan is available to all employees and permit them to defer a portion of their salary until future years. The County does not contribute to the plan.

11. 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. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORCC) public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The agreements to participate provide that KCAMP and KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the self-insured amount for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORCC management. Settled claims resulting from these risks has not exceeded commercial insurance coverage in any of the past three fiscal years.

12. Subsequent Events

The County has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report which is the date the financial statement was available for issue.

Regulatory Required
Supplementary Information

Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 30,150,642	$ -	$ 30,150,642	$ 26,358,953	$ (3,791,689)
Special Purpose Funds:					
Bond Supervision Fee	21,052	-	21,052	3,312	(17,740)
Capital Improvements *	3,847,018	-	3,847,018	1,821,971	(2,025,047)
Concealed Weapon/KORA	135,088	-	135,088	-	(135,088)
County Facilities *	562,222	-	562,222	556,459	(5,763)
Neighborhood Revitalization Rebate	72,549	-	72,549	21,574	(50,975)
Economic Development	317,402	-	317,402	312,091	(5,311)
Fire District No. 1	455,774	-	455,774	401,138	(54,636)
Health Department Capital Outlay *	542,402	-	542,402	161,119	(381,283)
Health Department	1,113,667	-	1,113,667	928,499	(185,168)
Highway Federal Funds Exchange *	638,932	-	638,932	-	(638,932)
Juvenile Diversion	19,658	-	19,658	-	(19,658)
Law Enforcement *	60,729	-	60,729	-	(60,729)

Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Special Purpose Funds (Continued):					
Library	$ 110,000	$ 1,559	$ 111,559	$ 111,559	$ -
Opiod Settlement	71,986	-	71,986	-	(71,986)
Parks and Recreation and Freedom Park	51,706	-	51,706	9,847	(41,859)
Solid Waste Environmental Hazard*	74,295	-	74,295	-	(74,295)
Special Alcohol Program	122,514	-	122,514	5,370	(117,144)
Special Bridge *	527,007	-	527,007	478,717	(48,290)
Sport Complex	545,270	-	545,270	-	(545,270)
Bond and Interest Funds:					
Debt Service	5,341,444	-	5,341,444	2,475,826	(2,865,618)
Eagle Ridge Unit 1 - Benefit District	27,104	-	27,104	6,676	(20,428)
Business Funds					
Cloud County Community College	160,552	-	160,552	22,671	(137,881)
Convention and Tourism	888,331	-	888,331	649,395	(238,936)
HME Building	430,057	-	430,057	430,057	-
Sewer District No. 4	75,062	-	75,062	35,256	(39,806)
Waste Disposal	3,267,380	-	3,267,380	2,803,285	(464,095)
Water District No. 2	55,330	-	55,330	15,436	(39,894)

* Funds not required by statute to be budgeted

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 15,825,105	$ 16,472,542	$ (647,437)
Delinquent Tax	432,248	-	432,248
Motor Vehicle Tax	1,686,063	1,504,006	182,057
Recreational Vehicle Tax	18,923	15,568	3,355
Watercraft Tax	-	17,511	(17,511)
Commercial Vehicle Tax	34,930	31,557	3,373
16/20 M Vehicle Tax	25,379	26,456	(1,077)
Oil, Gas, and Mineral Tax	337	-	337
Vehicle Excise Tax	10,504	-	10,504
Local Sales Tax	3,096,593	2,400,000	696,593
Interest on Idle Funds	1,242,553	300,000	942,553
Reimbursed Expenses	611,563	-	611,563
Recording Fees	261,000	-	261,000
Federal PILT	45,320	-	45,320
PILT	162,494	-	162,494
Local Alcoholic Tax	9,145	7,500	1,645
Licenses, Fees, Permits	986,974	-	986,974
Special City/ County Highway	724,447	550,000	174,447
Interest and Fees on Delinquent Tax	208,789	100,000	108,789
Grant Income	53,671	-	53,671
Antique Tags	3,480	2,000	1,480
Miscellaneous Receipts	87,621	1,338,935	(1,251,314)
Transfer in	47,057	15,000	32,057
Total Receipts	25,574,196	$ 22,781,075	$ 2,793,121

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, 2024

Expenditures	Actual	Budget	Variance Over (Under)
County Attorney			
Salaries	$ 1,171,075	$ 1,392,681	$ (221,606)
Commodities	21,485	20,000	1,485
Contractual Services	230,056	217,200	12,856
Capital Outlay	5,846	10,000	(4,154)
County Attorney Total	1,428,462	1,639,881	(211,419)
Sheriff			
Salaries	6,567,886	7,673,640	(1,105,754)
Commodities	291,137	272,000	19,137
Contractual Services	2,035,036	1,648,774	386,262
Capital Outlay	163,470	54,100	109,370
Sheriff Total	9,057,529	9,648,514	(590,985)
County Clerk			
Salaries	290,643	297,959	(7,316)
Commodities	2,568	6,000	(3,432)
Contractual Services	12,811	23,000	(10,189)
Capital Outlay	-	1,800	(1,800)
County Clerk Total	306,022	328,759	(22,737)
County Commissioners			
Salaries	185,021	187,279	(2,258)
Commodities	479	2,000	(1,521)
Contractual Services	14,441	15,750	(1,309)
Capital Outlay	-	3,500	(3,500)
County Commissioners Total	199,941	208,529	(8,588)
Human Resources			
Salaries	273,111	271,322	1,789
Commodities	4,023	8,500	(4,477)
Contractual Services	42,215	60,760	(18,545)
Human Resources Total	319,349	340,582	(21,233)
Courthouse General			
Salaries	116,848	277,920	(161,072)
Contractual Services	3,681,919	3,920,765	(238,846)
Commodities	6,572	13,000	(6,428)
Capital Outlay	-	1,850,000	(1,850,000)
Courthouse General Total	3,805,339	6,061,685	(2,256,346)
GIS/Planning and Zoning			
Salaries	204,128	199,788	4,340
Commodities	1,542	4,500	(2,958)
Contractual Services	11,375	49,320	(37,945)
Capital Outlay	33,060	-	33,060
GIS/Planning and Zoning Total	250,105	253,608	(3,503)

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, 2024

	Actual	Budget	Variance Over (Under)
Finance			
Salaries	$ 293,080	$ 288,360	$ 4,720
Commodities	2,265	9,000	(6,735)
Contractual Services	10,300	21,500	(11,200)
Capital Outlay	900	7,500	(6,600)
Finance Total	306,545	326,360	(19,815)
Register of Deeds			
Salaries	276,767	290,538	(13,771)
Commodities	1,537	3,000	(1,463)
Contractual Services	1,628	4,850	(3,222)
Capital Outlay	139	1,500	(1,361)
Register of Deeds Total	280,071	299,888	(19,817)
County Treasurer			
Salaries	487,717	502,487	(14,770)
Commodities	1,681	4,000	(2,319)
Contractual Services	27,168	32,250	(5,082)
Capital Outlay	-	2,200	(2,200)
County Treasurer Total	516,566	540,937	(24,371)
District Court			
Contractual Services	464,456	557,053	(92,597)
Commodities	58,892	26,200	32,692
Capital Outlay	23,197	-	23,197
District Court Total	546,545	583,253	(36,708)
Emergency Management			
Salaries	185,396	188,340	(2,944)
Commodities	7,867	17,000	(9,133)
Contractual Services	41,977	61,230	(19,253)
Capital Outlay	50	6,550	(6,500)
Emergency Management Total	235,290	273,120	(37,830)
Appraiser			
Salaries	472,742	529,740	(56,998)
Commodities	2,275	3,500	(1,225)
Contractual Services	49,713	57,860	(8,147)
Capital Outlay	937	2,000	(1,063)
Appraiser Total	525,667	593,100	(67,433)
Election			
Salaries	182,019	167,421	14,598
Commodities	41,353	75,256	(33,903)
Contractual Services	93,929	139,795	(45,866)
Capital Outlay	17,870	30,000	(12,130)
Election Total	335,171	412,472	(77,301)

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, 2024

	Actual	Budget	Variance Over (Under)
Noxious Weed			
Salaries	$ 223,924	$ 253,078	$ (29,154)
Commodities	53,390	68,275	(14,885)
Contractual Services	3,748	11,045	(7,297)
Capital Outlay	-	5,000	(5,000)
Noxious Weed Total	281,062	337,398	(56,336)
Public Works			
Salaries	1,647,199	2,134,047	(486,848)
Commodities	1,597,569	1,694,000	(96,431)
Contractual Services	142,867	129,745	13,122
Capital Outlay	44,880	52,000	(7,120)
Public Works Total	3,432,515	4,009,792	(577,277)
Appropriations			
Soil Conservation	29,000	29,000	-
Ambulance	1,740,000	1,500,000	240,000
Emergency Shelter	12,000	12,000	-
Area Agency on Aging	23,422	23,422	-
3 Rivers Inc.	20,000	20,000	-
Extension	345,000	345,000	-
Free Fair - 4H	19,760	19,750	10
Senior Citizens Center	177,000	177,000	-
Pawnee Mental Health	206,556	206,556	-
Juvenile Development Agency	286,709	286,709	-
Big Lakes Development	98,183	98,183	-
ATA Bus	100,000	100,000	-
Historical Society	120,000	120,000	-
Silver Haired Legislature	100	100	-
Appropriations Total	3,177,730	2,937,720	240,010
Transfers Out	1,355,044	1,355,044	-
Total Expenditures	26,358,953	30,150,642	$ (3,791,689)
Receipts Over (Under) Expenditures	(784,757)		
Unencumbered Cash, Beginning	12,998,689		
Unencumbered Cash, Ending	$ 12,213,932		

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

Bond Supervision Fee
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ 624	$ 3,000	$ (2,376)
Total Receipts	624	$ 3,000	$ (2,376)
Expenditures			
Contractual/Commodities	2,113	$ 21,052	$ (18,939)
Capital Outlay	1,199	-	1,199
Total Expenditures	3,312	$ 21,052	$ (17,740)
Receipts Over (Under) Expenditures	(2,688)		
Unencumbered Cash, Beginning	30,496		
Unencumbered Cash, Ending	$ 27,808		

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, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 4,275	$ -	$ 4,275
Motor Vehicle Tax	463	-	463
Recreational Vehicle Tax	2	-	2
16/20 M Vehicle Tax	204	-	204
Charges for Services	145,283	-	145,283
Interest	150,287	-	150,287
Reimbursed Expenses	52,813	-	52,813
Transfers In	1,013,434	500,000	513,434
Total Receipts	1,366,761	$ 500,000	$ 866,761
Expenditures			
Capital Outlay	1,790,049	$ 3,847,018	$ (2,056,969)
Transfer Out	31,922	-	31,922
Total Expenditures	1,821,971	$ 3,847,018	$ (2,025,047)
Receipts Over (Under) Expenditures	(455,210)		
Unencumbered Cash, Beginning	4,026,289		
Unencumbered Cash, Ending	$ 3,571,079		

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

Concealed Weapon/KORA
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Licenses, Fees, Permits	$ 16,786	$ 20,000	$ (3,214)
Total Receipts	16,786	$ 20,000	$ (3,214)
Expenditures			
Contractual Services	-	$ 135,088	$ (135,088)
Total Expenditures	-	$ 135,088	$ (135,088)
Receipts Over (Under) Expenditures	16,786		
Unencumbered Cash, Beginning	141,758		
Unencumbered Cash, Ending	$ 158,544		

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

County Facilities
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Reimbursment Expenses	$ 92,014	$ -	$ 92,014
Transfers In	250,000	250,000	-
Total Receipts	342,014	$ 250,000	$ 92,014
Expenditures			
Contractual	538,620	$ 562,222	$ (23,602)
Commodities	17,839	-	17,839
Total Expenditures	556,459	$ 562,222	$ (5,763)
Receipts Over (Under) Expenditures	(214,445)		
Unencumbered Cash, Beginning	420,595		
Unencumbered Cash, Ending	$ 206,150		

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

Neighborhood Revitalization Rebate
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 1,385	$ -	$ 1,385
Motor Vehicle Tax	27	-	27
16/20 M Vehicle Tax	12	-	12
Total Receipts	1,424	$ -	$ 1,424
Expenditures			
Neighborhood Revitalization Rebate	-	$ 72,549	$ (72,549)
Transfers Out	21,574	-	21,574
Total Expenditures	21,574	$ 72,549	$ (50,975)
Receipts Over (Under) Expenditures	(20,150)		
Unencumbered Cash, Beginning	20,150		
Unencumbered Cash, Ending	$ -		

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, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 2,421	$ -	$ 2,421
Motor Vehicle Tax	449	-	449
Recreational Vehicle Tax	2	-	2
16/20 M Vehicle Tax	204	-	204
Transfers In	305,000	305,000	-
Total Receipts	308,076	$ 305,000	$ 3,076
Expenditures			
Appropriation	309,777	$ 309,790	$ (13)
Contractual Services	2,314	-	2,314
Miscellaneous	-	7,612	(7,612)
Total Expenditures	312,091	$ 317,402	$ (5,311)
Receipts Over (Under) Expenditures	(4,015)		
Unencumbered Cash, Beginning	31,440		
Unencumbered Cash, Ending	$ 27,425		

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

Fire District No. 1
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 371,875	$ 374,567	$ (2,692)
Delinquent Tax	3,097	-	3,097
Motor Vehicle Tax	30,518	27,687	2,831
Recreational Vehicle Tax	577	537	40
Commercial Vehicle Tax	1,119	818	301
Watercraft Tax	-	311	(311)
Collections	400	-	400
16/20 M Vehicle Tax	658	563	95
Reimbursed Expenses	692	-	692
Grant Income	1,918	-	1,918
Miscellaneous	455	-	455
Total Receipts	411,309	$ 404,483	$ 6,826
Expenditures			
Salaries	140,414	$ 111,365	$ 29,049
Contractual Services	57,421	63,250	(5,829)
Commodities	46,839	65,000	(18,161)
Capital Outlay	96,464	155,000	(58,536)
Benefits	-	36,159	(36,159)
Transfers Out	60,000	25,000	35,000
Total Expenditures	401,138	$ 455,774	$ (54,636)
Receipts Over (Under) Expenditures	10,171		
Unencumbered Cash, Beginning	56,206		
Unencumbered Cash, Ending	$ 66,377		

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

Health Department Capital Outlay
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 5,369	$ -	$ 5,369
Total Receipts	5,369	$ -	$ 5,369
Expenditures			
Equipment Purchases	132,844	$ 542,402	$ (409,558)
Transfers Out	28,275	-	28,275
Total Expenditures	161,119	$ 542,402	$ (381,283)
Receipts Over (Under) Expenditures	(155,750)		
Unencumbered Cash, Beginning	542,402		
Unencumbered Cash, Ending	$ 386,652		

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, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 3,086	$ -	$ 3,086
Motor Vehicle Tax	213	-	213
Recreational Vehicle Tax	1	-	1
16/20 M Vehicle Tax	94	-	94
Grant Income	429,135	568,340	(139,205)
Charges for Services	24,847	40,000	(15,153)
Insurance	-	30,000	(30,000)
Micellaneous	171	-	171
Transfers In	128,319	100,044	28,275
Total Receipts	585,866	$ 738,384	$ (152,518)
Expenditures			
Salaries	658,513	$ 840,441	$ (181,928)
Contractual Services	122,331	155,324	(32,993)
Commodities	90,876	22,083	68,793
Capital Outlay	51,410	95,819	(44,409)
Transfers Out	5,369	-	5,369
Total Expenditures	928,499	$ 1,113,667	$ (185,168)
Receipts Over (Under) Expenditures	(342,633)		
Unencumbered Cash, Beginning	427,398		
Unencumbered Cash, Ending	$ 84,765		

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

Highway Federal Funds Exchange
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Reimbursed Expenses	$ 101,292	$ 127,846	$ 101,292
Total Receipts	101,292	$ 127,846	$ 101,292
Expenditures			
Construction Projects	-	$ 638,932	$ (638,932)
Total Expenditures	-	$ 638,932	$ (638,932)
Receipts Over (Under) Expenditures	101,292		
Unencumbered Cash, Beginning	748,667		
Unencumbered Cash, Ending	$ 849,959		

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

Juvenile Diversion
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 112	$ 100	$ 12
Total Receipts	112	$ 100	$ 12
Expenditures			
Contractual Services	-	$ 19,658	$ (19,658)
Total Expenditures	-	$ 19,658	$ (19,658)
Receipts Over (Under) Expenditures	112		
Unencumbered Cash, Beginning	20,559		
Unencumbered Cash, Ending	$ 20,671		

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

Law Enforcement
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 2	$ -	$ 2
Total Receipts	2	$ -	$ 2
Expenditures			
Contractual Services	-	$ 60,729	$ (60,729)
Total Expenditures	-	$ 60,729	$ (60,729)
Receipts Over (Under) Expenditures	2		
Unencumbered Cash, Beginning	75,073		
Unencumbered Cash, Ending	$ 75,075		

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

Library
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 99,883	$ 101,393	$ (1,510)
Delinquent Tax	1,545	-	1,545
Motor Vehicle Tax	9,094	7,620	1,474
Recreational Vehicle Tax	145	128	17
Commercial Vehicle Tax	257	167	90
Watercraft Tax	-	189	(189)
16/20 M Vehicle Tax	383	347	36
Reimbursed Expenses	1,559	-	1,559
Total Receipts	112,866	$ 109,844	$ 3,022
Expenditures			
Appropriation	111,559	$ 110,000	$ 1,559
Adjustments for Qualifying Budget Credit	-	1,559	(1,559)
Total Expenditures	111,559	$ 111,559	$ -
Receipts Over (Under) Expenditures	1,307		
Unencumbered Cash, Beginning	1,887		
Unencumbered Cash, Ending	$ 3,194		

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

Opioid Settlement
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Settlement Funds	$ 69,188	$ 50,000	$ 19,188
Total Receipts	69,188	$ 50,000	$ 19,188
Expenditures			
Contractual	-	$ 71,986	$ (71,986)
Total Expenditures	-	$ 71,986	$ (71,986)
Receipts Over (Under) Expenditures	69,188		
Unencumbered Cash, Beginning	61,629		
Unencumbered Cash, Ending	$ 130,817		

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

Parks and Recreation and Freedom Park
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ 9,145	$ 9,000	$ 145
Reimbursed Expenses	600	-	600
Rent Income	1,000	-	1,000
Total Receipts	10,745	$ 9,000	$ 1,745
Expenditures			
Contractual Services	9,847	$ 48,448	$ (38,601)
Freedom Park Contractual	-	3,258	(3,258)
Total Expenditures	9,847	$ 51,706	$ (41,859)
Receipts Over (Under) Expenditures	898		
Unencumbered Cash, Beginning	48,295		
Unencumbered Cash, Ending	$ 49,193		

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

Solid Waste Environmental Hazard
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ 2,261	$ 2,262	$ (1)
Total Receipts	2,261	$ 2,262	$ (1)
Expenditures			
Contractual Services	-	$ 74,295	$ (74,295)
Total Expenditures	-	$ 74,295	$ (74,295)
Receipts Over (Under) Expenditures	2,261		
Unencumbered Cash, Beginning	75,439		
Unencumbered Cash, Ending	$ 77,700		

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

Special Alcohol Program
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Licenses, Fees, Permits	$ 15,276	$ 32,757	$ (17,481)
Total Receipts	15,276	$ 32,757	$ (17,481)
Expenditures			
Contractual Services	-	$ 122,514	$ (122,514)
Miscellaneous	5,370	-	5,370
Total Expenditures	5,370	$ 122,514	$ (117,144)
Receipts Over (Under) Expenditures	9,906		
Unencumbered Cash, Beginning	101,492		
Unencumbered Cash, Ending	$ 111,398		

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

Special Bridge
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 4,634	$ -	$ 4,634
Motor Vehicle Tax	925	-	925
Recreational Vehicle Tax	3	-	3
16/20 M Vehicle Tax	408	-	408
Reimbursed Expenses	166,614	-	166,614
Miscellaneous	312,882	-	312,882
Transfers In	200,000	200,000	-
Total Receipts	685,466	$ 200,000	$ 485,466
Expenditures			
Construction Maintenance	478,717	$ 527,007	$ (48,290)
Total Expenditures	478,717	$ 527,007	$ (48,290)
Receipts Over (Under) Expenditures	206,749		
Unencumbered Cash, Beginning	320,909		
Unencumbered Cash, Ending	$ 527,658		

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

Sports Complex
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Transfer In	$ 135,294	$ 116,742	$ 18,552
Total Receipts	135,294	$ 116,742	$ 18,552
Expenditures			
Project Costs	-	$ 545,270	$ (545,270)
Total Expenditures	-	$ 545,270	$ (545,270)
Receipts Over (Under) Expenditures	135,294		
Unencumbered Cash, Beginning	661,060		
Unencumbered Cash, Ending	$ 796,354		

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

Miscellaneous Non-Budgeted
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Unencumbered Cash, Beginning	Receipts	Expenditures	Unencumbered Cash, Ending
American Rescue Plan Act (ARPA)	$ 195,489	$ -	$ 189,773	$ 5,716
Auto Special	24,613	245,316	246,238	23,691
County Attorney Drug Forfeiture	895,748	196,596	125,518	966,826
County Clerk-Technology	91,155	13,322	-	104,477
County Treasurer-Technology	24,124	10,509	13,891	20,742
Court Technology	75,168	-	3,756	71,412
Fire District No. 1 - Special Fire Protection Reserve	78,612	139,868	145,072	73,408
Hospital G.O. Bond Debt Reserve	1,000,000	-	-	1,000,000
Juv Justice Reimbursement	-	162,959	163	162,796
Juv Justice Authority Reinvestment	287,354	-	76,837	210,517
Juv Justice Authority Sanction	124,474	806,777	871,482	59,769
KS Dept of Corrections	142,196	765,326	817,236	90,286
Local Assist/Tribal Consistency (LATCF)	116,245	-	83,376	32,869
Register of Deeds-Technology	82,642	41,278	64,613	59,307
Sewer & Water Capital Project	101,676	-	63,748	37,928
Special Law Enforcement	84,454	55,000	34,705	104,749
Sheriff Drug Forfeiture	282,578	249,625	192,157	340,046
Totals	$ 3,606,528	$ 2,686,576	$ 2,928,565	$ 3,364,539
Receipts				
Licenses, Fees, Permits		$ 505,729		
Reimbursements		48,347		
Void Check		40		
Sale of Equipment		194,491		
Interest Income		50,291		
Miscellaneous		55,000		
State and Other Grants		1,573,862		
Transfers In		258,816		
Total Receipts		$ 2,686,576		
Expenditures				
Salaries			$ 1,634,352	
Commodities			113,360	
Contractual Services			560,678	
Capital Outlay			302,046	
Transfers Out			318,129	
Total Expenditures			$ 2,928,565	

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

Debt Service
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 159,046	$ 165,518	$ (6,472)
Delinquent Tax	30,285	-	30,285
Motor Vehicle Tax	61,574	51,736	9,838
Watercraft Tax	-	602	(602)
Commercial Vehicle Tax	1,202	1,085	117
Recreational Vehicle Tax	663	536	127
16/20 M Vehicle Tax	2,449	910	1,539
Quarter Percent Sales Tax	1,681,290	1,592,065	89,225
Vehicle Rental Excise Tax	361	-	361
In Lieu of Tax	3,628	-	3,628
Interest Income	53,956	-	53,956
Total Receipts	1,994,454	$ 1,812,452	$ 182,002
Expenditures			
Bond Principal	1,744,500	$ 1,744,500	$ -
Bond Interest	731,326	731,326	-
No-Fund Warrant Reserve	-	2,865,618	(2,865,618)
Total Expenditures	2,475,826	$ 5,341,444	$ (2,865,618)
Receipts Over (Under) Expenditures	(481,372)		
Unencumbered Cash, Beginning	3,755,127		
Unencumbered Cash, Ending	$ 3,273,755		

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

Eagle Ridge Unit 1 – Benefit District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 607	$ -	$ 607
Special Assessments	6,441	5,000	1,441
Total Receipts	7,048	$ 5,000	$ 2,048
Expenditures			
Bond Principal	5,000	$ 5,000	$ -
Cash Basis Reserve	-	20,428	(20,428)
Bond Interest	1,676	1,676	-
Total Expenditures	6,676	$ 27,104	$ (20,428)
Receipts Over (Under) Expenditures	372		
Unencumbered Cash, Beginning	23,004		
Unencumbered Cash, Ending	$ 23,376		

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

Cloud County Community College
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Rent Income	$ 47,354	$ 47,000	$ 354
Delinquent Tax	3	-	3
Total Receipts	47,357	$ 47,000	$ 354
Expenditures			
Commodities	1,934	$ 2,000	$ (66)
Contractual Services	20,737	97,037	(76,300)
Capital Outlay	-	61,515	(61,515)
Total Expenditures	22,671	$ 160,552	$ (137,881)
Receipts Over (Under) Expenditures	24,686		
Unencumbered Cash, Beginning	184,417		
Unencumbered Cash, Ending	$ 209,103		

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

Convention and Tourism
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Transient Guest Tax	$ 812,746	$ 700,450	$ 112,296
Reimbursed Expenses	8,722	-	8,722
Other Income	25,295	15,000	10,295
Total Receipts	846,763	$ 715,450	$ 131,313
Expenditures			
Salaries	171,556	$ 213,689	$ (42,133)
Contractual Services	312,996	523,200	(210,204)
Commodities	10,348	22,700	(12,352)
Capital Outlay	19,201	12,000	7,201
Transfer Out	135,294	116,742	18,552
Total Expenditures	649,395	$ 888,331	$ (238,936)
Receipts Over (Under) Expenditures	197,368		
Unencumbered Cash, Beginning	387,911		
Unencumbered Cash, Ending	$ 585,279		

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

HME Building
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Rent Income	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Contractual Services	-	$ 430,057	$ (430,057)
Transfer Out	430,057	-	430,057
Total Expenditures	430,057	$ 430,057	$ -
Receipts Over (Under) Expenditures	(430,057)		
Unencumbered Cash, Beginning	430,057		
Unencumbered Cash, Ending	$ -		

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

Sewer District No. 4
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 15,376	$ 15,450	$ (74)
Delinquent Tax	591	-	591
Motor Vehicle Tax	1,290	1,460	(170)
Recreational Vehicle Tax	17	22	(5)
Watercraft Tax	-	50	(50)
Use Tax	-	24,480	(24,480)
Special Assessments	12,097	18,751	(6,654)
Charges for Services	25,540	-	25,540
Transfers In	43,433	-	43,433
Total Receipts	98,344	$ 60,213	$ 38,131
Expenditures			
Contractual Services	2,930	$ 38,134	$ (35,204)
Benefits	-	821	(821)
Personnel Services	3,224	5,056	(1,832)
Principal	18,749	18,749	-
Interest	9,302	9,302	-
Commodities	1,051	3,000	(1,949)
Total Expenditures	35,256	$ 75,062	$ (39,806)
Receipts Over (Under) Expenditures	63,088		
Unencumbered Cash, Beginning	63,054		
Unencumbered Cash, Ending	$ 126,142		

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

Waste Disposal
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Landfill Receipts	$ 2,810,789	$ 2,880,000	$ (69,211)
Freon Receipts	-	10,000	(10,000)
Interest on Idle Funds	2,113	100	2,013
Miscellaneous	8,946	-	8,946
Total Receipts	2,821,848	$ 2,890,100	$ (68,252)
Expenditures			
Salaries	96,508	$ 103,453	$ (6,945)
Contractual	2,692,859	2,891,559	(198,700)
Commodities	6,682	18,600	(11,918)
Household Hazardous Waste	-	253,768	(253,768)
Capital Outlay	7,236	-	7,236
Total Expenditures	2,803,285	$ 3,267,380	$ (464,095)
Receipts Over (Under) Expenditures	18,563		
Unencumbered Cash, Beginning	460,394		
Unencumbered Cash, Ending	$ 478,957		

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

Water District No. 2
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 6,662	$ 6,695	$ (33)
Delinquent Tax	369	-	369
Motor Vehicle Tax	806	912	(106)
Recreational Vehicle Tax	11	14	(3)
Watercraft Tax	-	31	(31)
Charges for Services	14,025	-	14,025
Use Tax	-	13,138	(13,138)
Reimbursed Expenses	1,025	-	1,025
Total Receipts	22,898	$ 20,790	$ 2,108
Expenditures			
Salaries	9,224	$ 5,056	$ 4,168
Contractual	3,542	44,400	(40,858)
Commodities	2,670	3,000	(330)
Capital Outlay	-	2,000	(2,000)
Miscellaneous	-	874	(874)
Total Expenditures	15,436	$ 55,330	$ (39,894)
Receipts Over (Under) Expenditures	7,462		
Unencumbered Cash, Beginning	36,548		
Unencumbered Cash, Ending	$ 44,010		

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, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Taxes	$ 23,353,205	$ 40,580,045	$ 41,795,559	$ 22,137,691
Neighborhood Revitalization	34	267,376	254,479	12,931
Special County Mineral	-	917	675	242
Compensation Sales Tax	127,626	1,898,032	1,868,350	157,308
Vehicle Personal Property	114,785	3,623,788	3,610,792	127,781
Real Estate Redemptions	743,520	813,904	1,053,648	503,776
Escrow Fees	6,231	-	5,186	1,045
In Lieu of Taxes	200,394	210,434	410,828	-
Personal Property Warrant	102,291	58,926	72,459	88,758
Rent Vehicle Excise Tax	-	41,394	24,121	17,273
Recreational Vehicle Tax	396	40,197	39,470	1,123
Total Distributable Funds	24,648,482	47,535,013	49,135,567	23,047,928
State Funds:				
State of Kansas Education	5,435	324,731	324,844	5,322
State of Kansas INST	2,717	162,366	162,422	2,661
Vehicle Regristrations	176	1,749,902	1,749,643	435
Total State Funds	8,328	2,236,999	2,236,909	8,418
Subdivision Funds:				
School Districts	250,885	13,060,383	13,184,255	127,013
Townships	1,730	52,866	53,203	1,393
Cities	12,592	14,197,239	14,199,983	9,848
Cemeteries	929	49,939	50,021	847
Fire Districts & Ambulance	147	15,895	15,863	179
Watersheds	1,466	13,724	13,722	1,468
Total Subdivision Funds	267,749	27,390,046	27,517,047	140,748
Other Funds:				
Dick Edwards Auto Plaza TIF	-	88,377	88,377	-
Acorn Resort	207,020	101,404	82,726	225,698
Milford Dam Flood Control	-	113,300	113,300	-
Heritage Trust Fees	3,936	19,357	17,604	5,689
PATF	32,036	3,507	1,754	33,789
911 System	205,606	7,845	-	213,451
Senate Bill No. 50 CO.911	197,011	260,988	342,505	115,494
Short & Over	(6,061)	77,938	70,637	1,240
Court Trustee Fees	921,182	449,865	286,796	1,084,251
District Court	1,465	99,968	100,211	1,222
Clerk of the District Court	186,884	703,104	609,780	280,208
County Attorney Drug Forfeiture (Federal)	283,858	23,195	-	307,053
Sheriff Drug Forfeiture (Federal)	2,425	92	-	2,517
Inmate Commissary	51,619	224,853	235,664	40,808
Geary County Law Library	121,068	10,469	20,140	111,397
VIN Fees	258,059	157,184	231,511	183,732
Flex Spending Account	70,795	56,193	52,758	74,230
Total Other Funds	2,536,903	2,397,639	2,253,763	2,680,779
Total	$ 27,461,462	$ 79,559,697	$ 81,143,286	$ 25,877,873

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

Geary County, Kansas

Public Building Commission
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Rent Income	$ 2,181,254
Collections	1,562,916
Interest Income	904,396
Total Receipts	4,648,566
Expenditures	
Project Costs	5,954,937
Principal	514,999
Interest	1,666,254
Contractual Services	869,750
Total Expenditures	9,005,940
Receipts Over (Under) Expenditures	(4,357,374)
Unencumbered Cash, Beginning	20,595,843
Unencumbered Cash, Ending	$ 16,238,469

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

Single Audit Section

Geary County, Kansas

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Expenditures
Department of Agriculture		
Passed through Kansas Forest Service		
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	$ 270,353
Coorperative Forestry Assistance	10.664	1,918
Total Department of Agriculture		272,271
Department of Adminstration		
Passed through State of Kansas		
Flood Control Projects	12.106	64,308
Department of Homeland Security		
Passed Through Kansas Department of Emergency Management		
Disaster Grants - Public Assistance (Presidentiall Declared Disasters)	97.036	368,104
Emergency Management Performacne Grant (EMPG)	97.042	29,886
Total Department of Homeland Security		397,990
Department of Health and Human Services		
Passed Through Kansas Department of Health and Environment		
Public Health Emergency Preparedness	93.069	27,002
Immunization Cooperative Agreements	93.268	57,785
Grants to States for Medicaid	93.778	10,641
Total Department of Health and Human Services		95,428
Department of Interior		
Office of the Secretary		
Payments In Lieu of Taxes (PILT)	15.226	81,146
Department of the Transportation		
Passed through State of Kansas		
National Priority Safety Programs	20.616	2,114
Department of the Treasury		
Passed through State of Kansas		
Local Assistance & Tribal Consistency Fund (LATCF)	21.032	83,376
American Recovery Plan Act Fund COVID-19	21.027	189,773
Total Department of the Treasury		273,149
Total		$ 1,186,406

See independent auditor's report on the financial statement and notes to the schedule of expenditures of federal awards.

Geary County, Kansas

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

1. General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Geary County, Kansas (the County). The reporting County is defined in Note 1(a) of the County basic financial statement. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the Schedule.

2. Basis of Presentation

The accompanying Schedule is presented using the regulatory basis of accounting, which is described in Note 1(c) of the County's basic financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

The County did not elect to use the 10% de minimis cost rate.

Geary County, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Section I – Summary of Independent Auditor's Results

Financial Statement

Type of auditor's report issued:	**Unmodified (Regulatory Basis)** **Adverse (GAAP)**
Internal control over financial reporting:	
Material weakness(es) identified?	**No**
Significant deficiencies identified?	**Yes**
Noncompliance material to financial statement noted?	**No**

Federal Awards

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

Identification of Major Federal Programs:

Federal Assistance Listing Number	Name of Federal Program or Cluster
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
21.027	American Recovery Plan Act Fund COVID-19

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

Geary County, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Section II – Financial Statement Findings

2024-001 (Significant Deficiency):

Criteria: The County should properly record and present all receipts and expenditures.

Condition: The County financial statement did not present the distributable agency funds receipts and expenditures correctly.

Context: During the audit, it was discovered that distributable agency fund receipts and expenditures were understated.

Cause: The County netted tax receipts and disbursements throughout the distributed agency funds.

Effect: This resulted in significant entries to properly present the financial statement.

Repeat Finding: This finding is repeated from 2023-001.

Recommendation: We recommend the County properly record the tax receipts and disbursements in the correct general ledger accounts.

Views of Responsible Officials (unaudited): See attached Corrective Action Plan.

2024-002 (Significant Deficiency):

Criteria: The County should follow all approved policies established by the County Commission.

Condition: One of the County's authorized petty cash funds exceeded the authorized balance as established by the County Commission.

Context: During the audit, it was discovered that one agency fund exceeded the authorized balance established by the County Commission.

Cause: Inadequate monitoring of petty cash balances during and at year end.

Effect: Violation of established County policy.

Repeat Finding: This finding is repeated from 2023-002.

Recommendation: We recommend the County monitor the petty cash accounts throughout the year and at year end to ensure they meet the County established policy.

Views of Responsible Officials (unaudited): See attached Corrective Action Plan.

Geary County, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

2024-003 (Significant Deficiency):

Criteria: Items purchased by the County should be received in a reasonable amount of time.

Condition: The County incurred expenditures for a vehicle that it never received.

Context: The County purchased a 2022 Dodge Durango patrol vehicle for the Sheriff's office in January 2024. However, it was later determined that the delivery of the vehicle never occurred.

Cause: Inadequate tracking of inventory by the Sheriff's office.

Effect: The County had $62,915 of expenditures for a vehicle that they never took delivery of.

Repeat Finding: none

Recommendation: We recommend the County should continually monitor its inventory and follow up on items purchased but not yet received. Subsequent to year end, the vendor returned the funds to the County.

Views of Responsible Officials (unaudited): See attached Corrective Action Plan.

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

None

Geary County, Kansas

Summary Schedule of Prior Year Findings and Questioned Costs
For the Year Ended December 31, 2024

2023-001 (Significant Deficiency):

Condition: The County financial statement did not present agency fund receipts and expenditures correctly.

Recommendation: We recommend the County properly record the tax receipts and disbursements in the correct general ledger accounts and record reimbursed expenditures and receipts in the correct general ledger accounts as the transactions occur.

Current Status: Partially corrected. The County is still not correctly presenting all agency fund receipts and expenditures.

2023-002 (Significant Deficiency):

Condition: The County has one cash account not tracked within their accounting system. In addition, one of the County's authorized petty cash fund exceeded the authorized balance established by the County Commission.

Recommendation: We recommend the County track and record all activity within their accounting software. We recommend the County have all cash accounts under the management of the County and be recorded within the County's accounting software, unless designated otherwise by a Kansas Statute.

Current Status: All required cash accounts are recorded and tracked by the County. However, one petty cash fund exceeded the authorized balance.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners
Geary 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 Geary County, Kansas (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated June 23, 2025.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings, questioned costs, and recommendations as items 2024-001, 2024-002, and 2024-003 to be a significant deficiency.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

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

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
June 23, 2025

JGA ACCOUNTANTS ADVISORS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Commissioners
Geary County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Geary County, Kansas's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. 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, 2024.

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
June 23, 2025

JGA ACCOUNTANTS ADVISORS

KEITH ASCHER
PATRICIA GIORDANO
KATHY TREMONT

COURTNEY P. GILBERT
County Clerk

OFFICE OF COUNTY COMMISSIONERS
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GEARY COUNTY
ESTD 1855
KANSAS

CORRECTIVE ACTION PLAN AND SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS RELATING TO FEDERAL AWARD PROGRAMS DECEMBER 31, 2024

RESPONSIBLE PERSON: Sherri Childs, County Treasurer

Section II – Financial Statement Findings

2024-001 (Significant Deficiency):
Criteria: The County should properly record and present all receipts and expenditures.

Condition: The County financial statement did not present the distributable agency fund receipts and expenditures correctly.

Context: During the audit, it was discovered that distributable agency fund receipts and expenditures were understated.

Cause: The County netted tax receipts and disbursements throughout the distributed agency funds.

Effect: This resulted in significant entries to properly present the financial statement.

Repeat Finding: This finding is repeated from 2023-001.

Recommendation: We recommend the County properly record the tax receipts and disbursements in the correct general ledger.

Planned Corrective Action: *County Treasurer, staff and Finance Director will work with software vendor on these recommendations.*

RESPONSIBLE PERSON: Nate Boeckman, County Sheriff

2024-002 (Significant Deficiency):
Criteria: The County should follow all approved policies established by the County Commission.

Condition: One of the County's authorized petty cash funds exceeded the authorized balance as established by the County Commission.

Context: During the audit, it was discovered that one agency fund exceeded the authorized balance established by the County Commission.

Cause: Inadequate monitoring of petty cash balances during and at year end.

Effect: Violation of established County policy.

Repeat Finding: This finding is repeated from 2023-002.

Recommendation: We recommend the County monitor the petty cash accounts throughout the year and at year end to ensure they meet the County established policy.

Planned Corrective Action: *Monthly reports have been provided to the Commissioners and follow-up emails were sent as a reminder to adjust year-end balance. In January 2025, new administration (sheriff) took office. He will monitor this process for compliance.*

2024-003 (Significant Deficiency):
Criteria: Items purchased by the County should be received in a reasonable amount of time.

Condition: The County incurred expenditures for a vehicle that it never received.

Context: The County purchased a 2022 Dodge Durango patrol vehicle for the Sheriff's office in January 2024. However, it was later determined that the delivery of the vehicle never occurred.

Cause: Inadequate tracking of inventory by the Sheriff's office**.**

Effect: The County had $62,915 of expenditures for a vehicle that they never took delivery of.

Repeat Finding: none

Recommendation: We recommend the County should continually monitor its inventory and follow up on items purchased but not yet received.

Planned Corrective Action: *The County subsequently received payment from the vendor in 2025. The Sheriff's office is working on inventory tracking that will match vehicle to deputy when purchased or replaced.*

Summary Schedule of Prior Year Findings and Questioned Costs
For the Year Ended December 31, 2024

2023-001 (Significant Deficiency):

Condition: The County financial statement did not present agency fund receipts and expenditures correctly.

Recommendation: We recommend the County properly record the tax receipts and disbursements in the correct general ledger accounts and record reimbursed expenditures and receipts in the correct general ledger accounts as the transactions occur.

Current Status: Partially corrected. The County is still not correctly presenting all agency fund receipts and expenditures.

2023-002 (Significant Deficiency):

Condition: The County has one cash account not tracked within their accounting system. In addition, one of the County's authorized petty cash funds exceeded the authorized balance established by the County Commission.

Recommendation: We recommend the County track and record all activity within their accounting software. We recommend the County have all cash accounts under the management of the County and be recorded within the County's accounting software, unless designated otherwise by a Kansas Statute.

Current Status: All required cash accounts are recorded and tracked by the County. However, one petty cash fund exceeded the authorized balance.