LYON COUNTY, KANSAS
Emporia, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2024

Lyon County, Kansas

TABLE OF CONTENTS
Year ended December 31, 2024

	Statements	Page
Independent Auditor's Report		1
Financial Statement		
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	1	4
Notes to Financial Statement		8
Supplementary Information		
	Schedule	
Summary of Expenditures – Actual and Budget	1	16
Schedule of Receipts & Expenditures – Actual & Budget		
General Fund	2a	17
Special Purpose Funds		
Road and Bridge	2b	23
Community Corrections	2c	24
Cert Grant	2d	25
Court Trustee	2e	26
Juvenile Community Initiative Grant	2f	27
Opioid Program	2g	28
Multi-Year Capital Improvement	2h	29
Citizens Review Board	2i	30
911 Service	2j	31
Mental Health	2k	32
Newman Hospital	2l	33
Noxious Weed	2m	34
Hetlinger Developmental Center	2n	35
Treasurer Technology	2o	36
County Clerk Technology	2p	37
Special Road Machinery	2q	38
Special Bridge	2r	39
Register of Deeds Technology	2s	40
County Auto Vehicle	2t	41
Prosecutor Training	2u	42
Adult Grant	2v	43
Special Road and Bridge 559A	2w	44
CARES/AARP Grant	2x	45
Juvenile Grant	2y	46
Reinvestment Grant #1	2z	47
Tort Liability	2aa	48
Special Alcohol	2bb	49
Special Parks & Recreation	2cc	50
Reinvestment Grant #2	2dd	51
Health Department	2ee	52
Transient Guest Tax	2ff	53
Drug Tax Law Enforcement	2gg	54
Special Law Enforcement	2hh	55
Special Prosecutor Forfeiture	2ii	56
Diversionary Service Fees	2jj	57
Worthless Checks	2kk	58
Pending Forfeiture	2ll	59
Federal Forfeiture	2mm	60
Grant	2nn	61
Agency Funds	3	62
Lyon County Free Fair	4	63
Lyon County Extension Council	4	64

Lyon County, Kansas

TABLE OF CONTENTS
Year ended December 31, 2024

	Statements	Page
Special Reports		
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*		66
Schedule of Findings and Questioned Costs		68

234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250
www.ag.cpa WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Lucille L. Hinderliter, CPA

INDEPENDENT AUDITOR'S REPORT

County Commissioners
Lyon County, Kansas
Emporia, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Lyon County, Kansas as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion 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 Lyon County, Kansas 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 Lyon County, Kansas 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 C.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibility 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 Lyon County, Kansas , 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.

Matters Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note C of the financial statement, the financial statement is prepared by Lyon County, Kansas 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 C 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 Statements
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 C; 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 Lyon County, Kansas 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 Responsibility for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about where the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an 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 judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgement and maintain professional skepticism throughout the audit.
2. 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.
3. 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 Lyon County, Kansas's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lyon County, Kansas 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 control-related matters that we identified during the audit.

Other Matters
Report on 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 expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and 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 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 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 C.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2025 on our consideration of Lyon County, Kansas'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 Lyon County, Kansas's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Lyon County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated June 27, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http//admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note C.

Harold K. Mayes Jr.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks.
June 20, 2025

Lyon County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2024

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental type funds		
General fund	$ 4,312,045	$ 4,623
Special purpose funds		
Road and Bridge	928,804	396
Community Corrections	272,469	0
Cert Grant	111	0
Court Trustee	0	0
Juvenile Community Initiative Grant	18,255	90
OPIOID Program	33,880	0
Multi-Year Capital Improvement	4,651,126	10,828
Citizens Review Board	21,917	0
911 Service	359,942	133
Mental Health	17,926	0
Newman Hospital	47,241	0
Noxious Weed	153,347	0
Hetlinger Developmental Center	6,088	0
Treasurer Technology Fund	18,732	0
County Clerk Technology Fund	26,318	0
Special Road Machinery Fund	251,017	0
Special Bridge	17,781	0
Register of Deeds Technology	60,252	0
County Auto Vehicle	(30,430)	0
Prosecutor Training	9,108	0
Adult Grant	(5,948)	0
Special Road and Bridge 559A	33,044	2,905
CARES/AARP Grants	386,576	3,835
Juvenile Grant	57,053	0
Reinvestment Grant #1	64,018	0
Tort Liability	158,978	0
Special Alcohol	35,919	0
Special Parks	4,533	0
Reinvestment Grant #2	20,450	0
Health Department	69,946	0
Transient Guest Tax	51,749	0
Drug Tax Law Enforcement	1,595	0
Special Law Enforcement	46,907	0
Special Prosecutor Forfeiture	29,305	0
Diversionary Service Fees	105,783	0
Worthless Checks	372	0
Pending Forfeiture	43	0
Federal Forfeiture	14	0
Grant	0	0
Total primary government	12,236,266	22,810

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

Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
$ 19,821,329	$ 20,552,722	$ 3,585,275	$ 1,155,836	$ 4,741,111
7,126,559	7,463,618	592,141	403,137	995,278
295,619	456,805	111,283	18,149	129,432
0	0	111	0	111
0	0	0	0	0
474,780	439,739	53,386	12,154	65,540
62,535	13,128	83,287	1,800	85,087
3,947,393	3,252,706	5,356,641	1,513,544	6,870,185
28,198	28,074	22,041	744	22,785
224,333	248,247	336,161	19,501	355,662
404,884	400,000	22,810	0	22,810
483,525	500,000	30,766	0	30,766
533,113	578,621	107,839	7,058	114,897
37,598	37,000	6,686	0	6,686
6,458	3,284	21,906	0	21,906
6,458	1,095	31,681	0	31,681
126,058	139,390	237,685	0	237,685
737,054	732,279	22,556	294,137	316,693
26,005	30,033	56,224	325	56,549
257,914	291,522	(64,038)	10,893	(53,145)
4,142	4,364	8,886	0	8,886
36,730	35,369	(4,587)	2,625	(1,962)
484,416	421,911	98,454	0	98,454
0	138,662	251,749	244	251,993
275,097	2,336	329,814	415	330,229
0	20,268	43,750	350	44,100
509,613	466,290	202,301	0	202,301
5,097	0	41,016	0	41,016
0	0	4,533	0	4,533
0	4,359	16,091	1,616	17,707
623,344	650,000	43,290	0	43,290
16,339	0	68,088	0	68,088
0	0	1,595	0	1,595
1,558	14,600	33,865	0	33,865
6,528	0	35,833	240	36,073
112,679	84,574	133,888	11,226	145,114
0	0	372	0	372
0	0	43	0	43
0	0	14	0	14
245,000	245,000	0	73,675	73,675
36,920,356	37,255,996	11,923,437	3,527,669	15,451,106

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

Lyon County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2024

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Related Municipal Entities		
Lyon County Free Fair	$ 357,671	$ 0
Lyon County Extension Council	139,438	0
Total reporting entity (excluding agency funds)	$ 12,733,375	$ 22,810

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

	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
$	417,150	$ 394,602	$ 380,219	$ 805	$ 381,024
	583,650	544,226	178,862	0	178,862
$	37,921,156	$ 38,194,824	$ 12,482,518	$ 3,528,474	$ 16,010,992

Composition of ending cash and investments	
Cash on hand	$ 500
Demand deposits	
ESB Financial	15,833,192
ESB Financial	79,675
Out-of-County Bonds	1
Detention Center	93,598
Time deposits	
Citizens State Bank	1,771,000
Kansas Land Bank	1,500,000
Investments	
Kansas Municipal Investment Pool	32,703,240
	51,981,206
Other entities	
District Court	80,317
Law Library	123,699
Fair Board	381,024
Extension Council	178,862
Total cash and investments	52,745,108
Agency funds per Schedule 3	(36,734,116)
Total reporting entity (excluding agency funds)	$ 16,010,992

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

NOTES TO FINANCIAL STATEMENT
December 31, 2024

NOTE A. MUNICIPAL REPORTING ENTITY

Lyon County is a municipal corporation governed by a three member commission. This regulatory financial statement presents Lyon County (the municipality) and its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

1. The Lyon County Fair Board promotes urban/rural relations through the staging of an annual agricultural fair. The County is represented on the Fair Board and has primary responsibility for funding operations and capital improvements. The County appropriated $60,000 to the Fair Board in 2024.

2. The Lyon County Extension Council serves the citizens within the County's jurisdiction. The Extension Council is not a separate taxing entity. The County levies tax for the Extension Council's operations. The County appropriated $330,000 to the Extension Council in 2024.

3. Although the Law Library is an independent entity, the Law Library is required by state statutes to be audited as part of the County's audit. Since the Clerk of the District Court maintains the accounting for the Law Library, the financial statements are included as an agency fund.

4. Newman Regional Health Hospital was organized to provide a not-for-profit health care facility for local residents. The Commissioners appoint the trustees however the County does not maintain oversight with respect to the performance of the trustees. The financial statement is not included in the County's financial statements. Separately audited financial statements are issued by the Hospital.

5. The County appropriates and distributes tax monies to these organizations. They are not included in the County's financial statements:

Mental Health	Corner House, Inc.
Hetlinger Development Center	Emporia Public Library
Historical Society	Soil Conservation

Flint Hills Community Health Care Center, Inc.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the County are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County potential could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project 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 used to make payments of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment. The County did not have any funds of this type in year ended December 31, 2024.

NOTE B. REGULATORY BASIS FUND TYPES - continued

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The County did not have any funds of this type in year ended December 31, 2024.

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality reporting entity scholarship funds, etc.). The County did not have any funds of this type in year ended December 31, 2024.

Agency Fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county tax collection accounts, etc.).

NOTE 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 investments 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

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

NOTE D. BUDGETARY INFORMATION

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. 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 statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments this year.

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

NOTE D. BUDGETARY INFORMATION - continued

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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

A legal operating budget is not required for the following special purpose funds:

Opiod Program	Adult Grant	CARES Act Grant
Juvenile Grant	Reinvestment Grant #1	Reinvestment Grant #2
Transient Guest Tax	Drug Tax Law Enforcement	Special Law Enforcement
Special Prosecutor Forfeiture	Diversionary Service Fees	Worthless Checks
Pending Forfeiture	Federal Forfeiture	

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

NOTE E. CASH AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county 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 bank 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. The County rates investments (if any) as noted.

As of December 31, 2024, the County had the following investments and maturities:

	Fair	Investment Maturities (in years)		
Investment Type	Value	Less than 1	1 to 2	Rating
Kansas Municipal Investment Pool	$ 32,703,240	$ 32,703,240	$ 0	S&P AAAf/S1+

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

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All of the County's bank deposits were legally secured at December 31, 2024.

NOTE E. CASH AND INVESTMENTS - continued

At December 31, 2024, the carrying amount of the County's bank deposits was $52,179,222 which includes petty cash funds and investment in Kansas Municipal Investment Pool of $32,703,240 and the bank balance was $20,064,723 which does not include the Kansas Municipal Investment Pool of $32,703,240. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by three banks which reduces concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance, and $17,559,439 was collateralized with securities held by the pledging financial institution's agents in the County's name. As fi December 31, 2024 $1,755,284 was unsecured.

At December 31, 2024, the carrying amount of the Related Municipal Entities bank deposits was $763,902 and the bank balance was $778,234. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by four banks which reduces concentration of credit risk. Of the bank balance, $658,650 was covered by federal depository insurance and $105,252 was unsecured at the Fair Board.

NOTE F. LONG-TERM DEBT

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity
Router/Antennas & Radio Equipment	2.67%	10/22/2019	$ 3,952,688	01/01/2025

Changes in long-term debt for the County for the year ended December 31, 2024 were as follows:

	Balance January 1, 2024	Additions	Reductions/ Payments	Balance December 31, 2024	Interest Paid
Capital Leases:					
Routers/Antennas & Radio Equipment	$ 1,601,070	$ 0	$ 789,989	$ 811,081	$ 42,749
	$ 1,601,070	$ 0	$ 789,989	$ 811,081	$ 42,749

Current maturities for long-term debt for next year is as follows:

	Principal	Interest	Total
2025	$ 811,082	$ 21,656	$ 832,738

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2024, the statutory limit for the County was in excess of $12,543,172 providing a debt margin of $12,543,172.

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Multi-Year Capital Improvement	General	K.S.A 19-120	$ 250,000
General	Tort Liability	K.S.A 19-120	71,000

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits:
As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retiree's

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Other Post Employment Benefit - continued:
health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Service Code Section 457. The plans are available to all County employees. The Plans permit employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, of unforeseeable emergency. Plan assets are transferred to a plan agent in a custodial trust and are not available to the claims of the County's general creditors.

The County has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All employees of the County working 20 or more hours per week are eligible to participate in the plan beginning the first day of a pay period following coincidental with an employee's satisfaction of eligibility requirements of any Optional Benefit Plan. Each participant may elect to reduce his or her salary, subject to the limitations of the Individual Optional Benefit plans, to purchase benefits offered through the Plan. All benefits offered through the plan involve insurance coverage, dependent care reimbursements and health expense reimbursements.

Compensated Absences:
Vacation leave with pay is granted to all appointed officials, to all full-time employees, and to regular part-time employees. Vacation leave is earned and accrued from the most recent date of employment under the conditions and at the rate hereinafter stated. Vacation leave must be taken no later than December 31 of the calendar year following the year in which it is earned, or the vacation leave is lost. On January 1 of each year the amount of posted vacation may not exceed the annual maximum vacation leave earned by the employee based on length of service.

Vacation leave accumulates from the beginning of the month in which employment starts if employment begins on or before the 15th of the month. If employment begins after the 15th of the month, leave accumulates from the first of the following month. Upon separation, vacation leave accumulates for the last month of work if separation occurs after the 15th of that month.

Any employee who separates is compensated on the last paycheck for accumulated vacation leave. In the event of the death of an employee, the accumulated vacation leave will be paid to the deceased employee's estate.

	Balance January 1, 2024	Net Change	Balance December 31, 2024
Compensated absences	$ 1,436,847	$ (191,292)	$ 1,596,337

Vacation leave for regular part-time employees is pro-rata based upon hours worked.

The sick leave year is January 1 through December 31. Sick leave is earned and accrued from the most recent date of employment under the conditions and at the rate hereinafter stated. Sick leave not taken during the year in which it is earned accumulates to the credit of the employee up to a maximum of sixty days (480 hours) of accrued sick leave.

When an employee reaches the sixty day maximum, additional hours of earned sick leave not used by the employee during the year are paid to the employee at his or her current regular rate of pay at year end. Current year expense was $156,257.

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Sick leave is earned at the following rates: Eight hours per month for full-time employees; for regular part-time employees the same portion of eight hours per month as the proportion of regularly scheduled hours per week to forty hours per week. No sick leave is accumulated by temporary, part-time employees or elected officials. Temporary employees who are reclassified to full-time or to regular part-time employees shall accrue sick leave from the effective date of the employment change in accordance with the rules set forth above about the fifteenth of the month.

Upon separation, sick leave in excess of thirty days but less than or equal to sixty days is paid to the employee using the employee's current regular rate of pay. Sick leave up to the thirty days is lost.

The County maintains a sick leave pool. This pool is a means to transfer vacation, and sick leave to an employee experiencing a catastrophic, extreme or life-threatening condition.

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System(KPERS) received long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

NOTE I. 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 it Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 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 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. 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 the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $1,163,590 for KPERS 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 $12,092,963. 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 County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE J. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE K. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amount, if any, to be immaterial.

NOTE L. OTHER INFORMATION

Reimbursed Expenses: The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Compliance with Kansas Statutes: References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality. Lyon County Fair Board, a related municipal entity of Lyon County, appears to be in violation of K.S.A. 9-1402 and K.S.A. 9-1405 as cash was under secured by $105,252 on December 31, 2024. The County appears to be in violation of K.S.A. 10-1113 and K.S.A. 10-1121 as the County Auto Vehicle and Adult Grant funds have negative cash balances of $53,145 and $1,962 respectively. The County Auto Vehicle is due to state requiring the County to pay for addition costs but not funding those costs. The Adult Grant has additional grant funds coming in 2024 to cover the deficit. The Road & Bridge and County Auto Vehicle have budget violations as noted in Schedule 1.

Trust Fund: The Emporia Community Foundation, Inc. (a not-for-profit organization) has received contributions for the benefit of Lyon County Fair Board. The contributions and earnings are held in trust and managed by Emporia Community Foundation, Inc., trustee. Under the terms of the trust, Lyon County Fair Board may request use of the original contributions and earnings. Per guidance from Emporia Community Foundation, Inc., Lyon County Fair Board will not record these contributions and earnings there on until requested and received by the Lyon County Fair Board.

NOTE M. SUBSEQUENT EVENTS

Subsequent Events: The County evaluated subsequent events through June 20, 2025 the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.

REGULATORY BASIS
SUPPLEMENTARY INFORMATION

Lyon County, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental type funds					
General fund	$ 20,913,750	$ 0	$ 20,913,750	$ 20,552,722	$ (361,028)
Special purpose funds					
Road and Bridge	7,284,687	0	7,284,687	7,463,618	178,931
Community Corrections	518,845	1,709	520,554	456,805	(63,749)
Cert Grant	111	0	111	0	(111)
Court Trustee	28,181	0	28,181	0	(28,181)
Juvenile Community Initiative Grant	567,870	7,525	575,395	439,739	(135,656)
Opiod Program	42,000	0	42,000	13,128	(28,872)
Multi-Year Capital Improvement	5,811,618	0	5,811,618	3,252,706	(2,558,912)
Citizens Review Board	37,620	0	37,620	28,074	(9,546)
911 Service	406,692	0	406,692	248,247	(158,445)
Mental Health	400,000	0	400,000	400,000	0
Newman Hospital	500,000	0	500,000	500,000	0
Noxious Weed	531,906	329,517	861,423	578,621	(282,802)
Hetlinger Developmental Center	37,000	0	37,000	37,000	0
Treasurer Technology	28,951	0	28,951	3,284	(25,667)
County Clerk Technology	38,065	0	38,065	1,095	(36,970)
Special Road & Bridge Machinery	354,000	0	354,000	139,390	(214,610)
Special Bridge	822,545	0	822,545	732,279	(90,266)
Register of Deeds Technology	53,321	0	53,321	30,033	(23,288)
County Auto Vehicle	279,930	0	279,930	291,522	11,592
Prosecutor Training	7,000	0	7,000	4,364	(2,636)
Special Road and Bridge 559A	450,000	0	450,000	421,911	(28,089)
Tort Liability	507,500	0	507,500	466,290	(41,210)
Special Alcohol	30,000	0	30,000	0	(30,000)
Special Parks	4,533	0	4,533	0	(4,533)
Health Department	650,000	0	650,000	650,000	0

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes				
Ad valorem	$ 13,281,892	$ 14,709,619	$ 15,046,268	$ (336,649)
Delinquent	274,732	195,648	180,000	15,648
Motor vehicle	1,134,924	1,137,155	1,127,505	9,650
Recreational Vehicle Tax	21,187	21,636	21,855	(219)
16/20M Vehicle Tax	0	0	41,894	(41,894)
LAVTR	0	0	9,399	(9,399)
Mineral Tax	2,926	4,896	0	4,896
Payment in lieu of tax	268,857	271,546	268,000	3,546
	14,984,518	16,340,500	16,694,921	(354,421)
Intergovernmental				
Federally owned land entitlement	16,606	17,660	0	17,660
Emergency mgmt./Cert/FEMA grant	30,699	26,291	0	26,291
Grant income	657,541	712,986	0	712,986
	704,846	756,937	0	756,937
Licenses, fees and permits				
Licenses	4,350	1,425	0	1,425
Financing statements	1,546	1,365	0	1,365
Officer fees	256,118	264,204	0	264,204
Fees for copies	6,331	5,662	0	5,662
Flint hills/aging service	58,684	62,610	0	62,610
Court witness fees	1,716	132	0	132
County wide zoning permits/changes	14,315	11,924	0	11,924
House arrest fees	0	370	0	370
Juvenile supervision fees	3,009	3,395	0	3,395
	346,069	351,087	0	351,087
Charges for services				
Prisoner care	356,346	267,216	0	267,216
Election lists/labels	148	175	0	175
	356,494	267,391	0	267,391
Use of money and property				
Interest and charges	352,841	190,417	0	190,417
Interest income on investments	1,153,633	1,096,514	400,000	696,514
Sale of fixed assets	818	1,350	0	1,350
	1,507,292	1,288,281	400,000	888,281
Reimbursed expenses				
Reimbursed expenses	22,651	48,203	0	48,203
Sheriff Reimb - drug/alcohol testing	1,240	302	0	302
Detention center	175	325	0	325
Coroners reimbursement	14,520	8,298	0	8,298
	38,586	57,128	0	57,128

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance - Over (Under)
Cash receipts - continued				
Miscellaneous revenues				
Handgun Permit Fees	$ 845	$ 1,560	$ 0	$ 1,560
Misc. rents/concessions/sale of fixed assets	27,296	30,006	0	30,006
Bail Forfeitures	1,700	10,496	0	10,496
Miscellaneous other	369,463	467,943	47,000	420,943
	399,304	510,005	47,000	463,005
Operating transfers in	800,000	250,000	2,000,000	(1,750,000)
Total cash receipts	19,137,109	19,821,329	$ 19,141,921	$ 679,408
Expenditures				
County Commission				
Salaries	164,074	250,106	$ 260,540	$ (10,434)
Contractual	68,283	52,963	78,600	(25,637)
Commodities	283	878	1,100	(222)
Capital outlay	3,435	0	0	0
	236,075	303,947	340,240	(36,293)
County Clerk				
Salaries	258,318	298,312	283,230	15,082
Contractual	10,926	14,093	45,000	(30,907)
Commodities	3,302	858	6,000	(5,142)
Capital outlay	0	0	2,000	(2,000)
	272,546	313,263	336,230	(22,967)
County Treasurer				
Salaries	291,022	280,228	372,251	(92,023)
Contractual	41,637	40,133	38,675	1,458
Commodities	6,402	4,694	7,835	(3,141)
	339,061	325,055	418,761	(93,706)
Register of Deeds				
Salaries	293,793	345,285	329,500	15,785
Contractual	5,024	5,360	12,040	(6,680)
Commodities	4,506	1,815	3,500	(1,685)
	303,323	352,460	345,040	7,420

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance - Over (Under)
Expenditures - continued				
Human Resources				
Salaries	$ 163,686	$ 188,052	$ 177,425	$ 10,627
Contractual	5,646	6,240	8,575	(2,335)
Commodities	1,525	415	1,000	(585)
	170,857	194,707	187,000	7,707
Juvenile Services				
Salaries	287,951	307,117	321,000	(13,883)
Contractual	103,758	67,358	107,200	(39,842)
Commodities	3,411	7,171	4,000	3,171
	395,120	381,646	432,200	(50,554)
County Wide Zoning				
Salaries	108,968	116,998	116,051	947
Contractual	16,409	14,796	25,000	(10,204)
Commodities	1,588	196	1,900	(1,704)
Capital Outlay	0	0	1,000	(1,000)
	126,965	131,990	143,951	(11,961)
Finance, IT and Payroll				
Salaries	358,476	394,585	386,384	8,201
Contractual	3,467	4,250	5,450	(1,200)
Commodities	2,815	2,866	3,000	(134)
	364,758	401,701	394,834	6,867
Law Enforcement				
Salaries	2,836,640	3,307,344	3,010,227	297,117
Contractual	268,284	267,572	204,000	63,572
Commodities	176,561	195,558	196,750	(1,192)
Capital outlay	1,607	16,144	0	16,144
	3,283,092	3,786,618	3,410,977	375,641
County General				
Contractual	421,389	536,949	140,500	396,449
Commodities	2,500	3,173	6,000	(2,827)
Miscellaneous	894	1,194	0	1,194
	424,783	541,316	146,500	394,816
Jail Management				
Salaries	2,438,479	2,581,462	2,893,055	(311,593)
Contractual	345,074	381,726	398,408	(16,682)
Commodities	314,754	282,230	371,000	(88,770)
	3,098,307	3,245,418	3,662,463	(417,045)

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance - Over (Under)
Expenditures - continued				
Direct Election				
Salaries	$ 117,895	$ 113,663	$ 202,775	$ (89,112)
Contractual	97,174	140,055	201,600	(61,545)
Commodities	23,757	17,118	38,000	(20,882)
Capital Outlay	0	0	2,000	(2,000)
	238,826	270,836	444,375	(173,539)
Appraiser				
Salaries	584,031	648,971	658,100	(9,129)
Contractual	67,008	81,372	82,000	(628)
Commodities	2,407	3,756	5,500	(1,744)
Capital outlay	19,800	3,635	0	3,635
	673,246	737,734	745,600	(7,866)
Administrative Services				
Salaries	0	0	5,000	(5,000)
Contractual	104,500	226,500	106,500	120,000
	104,500	226,500	111,500	115,000
Counselor/Court Trustee				
Salaries	382,489	278,096	291,008	(12,912)
Contractual	4,071	3,038	1,500	1,538
Commodities	823	579	6,555	(5,976)
Capital outlay	0	529	2,500	(1,971)
	387,383	282,242	301,563	(19,321)
Fair Appropriations				
Contractual	60,000	60,000	60,000	0
Information Technology				
Salaries	268,020	220,895	282,526	(61,631)
Contractual	17,431	41,196	48,000	(6,804)
Commodities	1,928	2,722	6,000	(3,278)
Capital outlay	13,933	2,754	0	2,754
	301,312	267,567	336,526	(68,959)
Employee Benefit				
Contractual	234,322	247,567	271,000	(23,433)
County Attorney				
Salaries	1,332,597	1,432,628	1,497,000	(64,372)
Contractual	80,440	107,597	117,500	(9,903)
Commodities	3,699	3,965	8,000	(4,035)
Capital outlay	1,361	0	0	0
	1,418,097	1,544,190	1,622,500	(78,310)

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance - Over (Under)
Expenditures - continued				
Unified Court				
Salaries	$ 3,308	$ 1,915	$ 3,000	$ (1,085)
Contractual	549,229	599,345	637,315	(37,970)
Commodities	28,489	21,048	41,600	(20,552)
Capital outlay	18,446	4,524	0	4,524
	599,472	626,832	681,915	(55,083)
Emergency management				
Salaries	173,115	197,398	188,971	8,427
Contractual	8,387	9,221	12,750	(3,529)
Commodities	3,268	3,670	6,250	(2,580)
Capital Outlay	0	540	0	540
	184,770	210,829	207,971	2,858
911 Dispatch				
Salaries	1,195,344	1,405,826	1,360,000	45,826
Contractual	32,304	32,311	57,400	(25,089)
Commodities	12,093	15,508	14,800	708
Capital outlay	665,838	668,119	673,900	(5,781)
	1,905,579	2,121,764	2,106,100	15,664
Solid Waste				
Contractual	15,470	13,755	19,500	(5,745)
Commodities	0	0	100	(100)
	15,470	13,755	19,600	(5,845)
County Coroner				
Contractual	120,043	93,732	105,000	(11,268)
Extension Council				
Appropriations	305,000	330,000	330,000	0
Soil Conservation				
Appropriations	35,000	35,000	35,000	0
Household Waste				
Salaries	65,115	71,064	79,500	(8,436)
Contractual	30,753	22,243	43,300	(21,057)
Commodities	1,080	1,532	3,000	(1,468)
Capital outlay	0	1,543	0	1,543
	96,948	96,382	125,800	(29,418)
Department of Aging				
Contractual	349,383	366,001	386,501	(20,500)

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Expenditures - continued				
Retired Senior Volunteer Programs				
Salaries	$ 0	$ 24,589	$ 0	$ 24,589
Contractual	0	2,100	0	2,100
Commodities	0	1,684	0	1,684
Capital Outlay	0	1,287	0	1,287
	0	29,660	0	29,660
Mass Transportation				
Salaries	839,541	937,449	928,000	9,449
Contractual	162,080	148,682	146,130	2,552
Commodities	21,125	18,102	18,000	102
Capital Outlay	0	2,825	0	2,825
	1,022,746	1,107,058	1,092,130	14,928
Historical Society				
Appropriations	120,000	0	120,000	(120,000)
Fair Grounds				
Salaries	22,302	23,563	23,140	423
Contractual	11,869	12,657	18,500	(5,843)
Commodities	1,520	103	1,000	(897)
	35,691	36,323	42,640	(6,317)
Courthouse General				
Salaries	44,401	47,121	48,000	(879)
Contractual	102,414	107,517	121,000	(13,483)
Commodities	21,431	21,707	32,000	(10,293)
Capital outlay	1,550	0	0	0
	169,796	176,345	201,000	(24,655)
County Facility Management				
Salaries	800,180	884,459	855,200	29,259
Contractual	615,949	679,595	837,733	(158,138)
Commodities	39,465	51,603	55,900	(4,297)
Capital outlay	10,507	7,627	0	7,627
	1,466,101	1,623,284	1,748,833	(125,549)
Operating transfers out	66,755	71,000	0	71,000
Total expenditures	18,925,327	20,552,722	$ 20,913,750	$ (361,028)
Cash receipts over (under) expenditures	211,782	(731,393)		
Unencumbered cash, January 1	4,089,177	4,312,045		
Prior year cancelled encumbrances	11,086	4,623		
Unencumbered cash, December 31	$ 4,312,045	$ 3,585,275		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2b

SPECIAL PURPOSE FUNDS
ROAD AND BRIDGE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 4,548,806	$ 6,209,974	$ 6,300,238	$ (90,264)
Intergovernmental	788,972	801,108	790,243	10,865
Reimbursed expenses	91,985	90,584	113,532	(22,948)
Miscellaneous	37,933	24,893	0	24,893
Transfers in	28,180	0	0	0
Total cash receipts	5,495,876	7,126,559	$ 7,204,013	$ (77,454)
Expenditures				
Salaries & employee benefits	3,357,262	3,928,948	$ 4,180,000	$ (251,052)
Contractual	559,623	560,248	271,600	288,648
Commodities	2,913,102	2,908,291	2,832,304	75,987
Capital outlay	50,733	66,131	783	65,348
Total expenditures	6,880,720	7,463,618	$ 7,284,687	$ 178,931
Cash receipts over (under) expenditures	(1,384,844)	(337,059)		
Unencumbered cash, January 1	2,312,247	928,804		
Prior year cancelled encumbrances	1,401	396		
Unencumbered cash, December 31	$ 928,804	$ 592,141		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Community corrections grant	$ 516,058	$ 275,758	$ 518,845	$ (243,087)
Charges for services	9,454	12,069	0	12,069
Licenses, fees and permits	11,336	6,083	0	6,083
Reimbursed expenses	2,049	1,709	180,000	(178,291)
Total cash receipts	538,897	295,619	$ 698,845	$ (403,226)
Expenditures				
Salaries & employee benefits	406,319	379,462	$ 425,160	$ (45,698)
Contractual	90,789	62,318	84,985	(22,667)
Commodities	10,044	11,330	8,700	2,630
Capital outlay	3,608	3,695	0	3,695
Total expenditures	510,760	456,805	518,845	(62,040)
Adjustment for Qualifying Budget Credits	0	0	1,709	(1,709)
Total expenditures adjusted for budget credits	510,760	456,805	$ 520,554	$ (63,749)
Cash receipts over (under) expenditures	28,137	(161,186)		
Unencumbered cash, January 1	244,332	272,469		
Unencumbered cash, December 31	$ 272,469	$ 111,283		

Lyon County, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
CERT GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Grant	$ 0	$ 0	$ 0	$ 0
Expenditures				
Contractual	0	0	$ 111	$ (111)
Total expenditures	0	0	$ 111	$ (111)
Cash receipts over (under) expenditures	0	0		
Unencumbered cash, January 1	111	111		
Unencumbered cash, December 31	$ 111	$ 111		

Lyon County, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
COURT TRUSTEE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Bail Forfeitures	$ 3,000	$ 0	$ 0	$ 0
Total cash receipts	3,000	0	$ 0	$ 0
Expenditures				
Operating transfers	28,180	0	$ 28,181	$ (28,181)
Total expenditures	28,180	0	$ 28,181	$ (28,181)
Cash receipts over (under) expenditures	(25,180)	0		
Unencumbered cash, January 1	25,180	0		
Unencumbered cash, December 31	$ 0	$ 0		

Lyon County, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
JUVENILE COMMUNITY INITIATIVE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Grant income	$ 525,667	$ 467,255	$ 556,717	$ (89,462)
Miscellaneous	7,938	7,525	15,500	(7,975)
Total cash receipts	533,605	474,780	$ 572,217	$ (97,437)
Expenditures				
Salaries & employee benefits	14,911	45,460	$ 488,626	$ (443,166)
Contractual	35,263	15,012	73,047	(58,035)
Commodities	408	204	6,147	(5,943)
Juvenile intake	138,953	109,429	0	109,429
Juvenile intensive	263,641	223,148	0	223,148
Case mgmt.	69,471	44,506	0	44,506
Capital outlay	344	1,980	50	1,930
Total expenditures	522,991	439,739	567,870	(128,131)
Adjustment for Qualifying Budget Credits	0	0	7,525	(7,525)
Total expenditures adjusted for budget credits	522,991	439,739	$ 575,395	$ (135,656)
Cash receipts over (under) expenditures	10,614	35,041		
Unencumbered cash, January 1	7,641	18,255		
Prior year cancelled encumbrances	0	90		
Unencumbered cash, December 31	$ 18,255	$ 53,386		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
OPIOID PROGRAM

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Transfers in	$ 57,030	$ 62,535	$ 42,000	$ 20,535
Expenditures				
Commodities	29,330	12,452	$ 42,000	$ (29,548)
Office Supplies	0	676	0	676
Total expenditures	29,330	13,128	$ 42,000	$ (28,872)
Cash receipts over (under) expenditures	27,700	49,407		
Unencumbered cash, January 1	6,180	33,880		
Unencumbered cash, December 31	$ 33,880	$ 83,287		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
MULTI-YEAR CAPITAL IMPROVEMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Sales Tax	$ 3,700,432	$ 3,638,707	$ 3,300,000	$ 338,707
Sale of fixed assets	50,500	54,951	60,000	(5,049)
Miscellaneous	561	0	0	0
Interest	189,422	253,735	73,500	180,235
Total cash receipts	3,940,915	3,947,393	$ 3,433,500	$ 513,893
Expenditures				
Capital outlay	2,366,770	2,902,706	$ 3,691,618	$ (788,912)
Appropriations	72,650	100,000	120,000	(20,000)
Health care expenses	461,479	0	0	0
Transfers Out	800,000	250,000	2,000,000	(1,750,000)
Total expenditures	3,700,899	3,252,706	$ 5,811,618	$ (2,558,912)
Cash receipts over (under) expenditures	240,016	694,687		
Unencumbered cash, January 1	4,361,205	4,651,126		
Prior year cancelled encumbrances	49,905	10,828		
Unencumbered cash, December 31	$ 4,651,126	$ 5,356,641		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
CITIZENS REVIEW BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Grant income	$ 26,484	$ 28,198	$ 26,277	$ 1,921
Total cash receipts	26,484	28,198	$ 26,277	$ 1,921
Expenditures				
Salaries & employee benefits	24,919	21,265	$ 26,620	$ (5,355)
Contractual	3,956	4,818	9,000	(4,182)
Commodities	2,248	1,991	2,000	(9)
Total expenditures	31,123	28,074	$ 37,620	$ (9,546)
Cash receipts over (under) expenditures	(4,639)	124		
Unencumbered cash, January 1	26,556	21,917		
Unencumbered cash, December 31	$ 21,917	$ 22,041		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
911 SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Charges for service	$ 229,048	$ 221,886	$ 198,000	$ 23,886
Reimbursed Expense	0	2,447	0	2,447
	229,048	224,333	$ 198,000	$ 26,333
Expenditures				
Contractual	244,441	236,595	$ 206,692	$ 29,903
Capital outlay	6,884	11,652	200,000	(188,348)
Total expenditures	251,325	248,247	$ 406,692	$ (158,445)
Cash receipts over (under) expenditures	(22,277)	(23,914)		
Unencumbered cash, January 1	323,569	359,942		
Prior Year cancelled encumbrances	58,650	133		
Unencumbered cash, December 31	$ 359,942	$ 336,161		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
MENTAL HEALTH

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 415,962	$ 404,884	$ 408,834	$ (3,950)
Total Cash Receipts	415,962	404,884	$ 408,834	$ (3,950)
Expenditures				
Appropriations	400,000	400,000	$ 400,000	$ 0
Cash receipts over (under) expenditures	15,962	4,884		
Unencumbered cash, January 1	1,964	17,926		
Unencumbered cash, December 31	$ 17,926	$ 22,810		

Lyon County, Kansas

Schedule 2l

SPECIAL PURPOSE FUNDS
NEWMAN HOSPITAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 388,178	$ 483,525	$ 489,756	$ (6,231)
Total Cash Receipts	388,178	483,525	$ 489,756	$ (6,231)
Expenditures				
Appropriations	375,000	500,000	$ 500,000	$ 0
Cash receipts over (under) expenditures	13,178	(16,475)		
Unencumbered cash, January 1	34,063	47,241		
Unencumbered cash, December 31	$ 47,241	$ 30,766		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
NOXIOUS WEED

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 277,184	$ 203,596	$ 205,668	$ (2,072)
Reimbursements	327,889	329,517	325,000	4,517
Total cash receipts	605,073	533,113	$ 530,668	$ 2,445
Expenditures				
Salaries & employee benefits	175,834	193,719	$ 201,906	$ (8,187)
Contractual	9,312	8,303	0	8,303
Commodities	356,036	369,759	330,000	39,759
Capital outlay	3,872	6,840	0	6,840
Total expenditures	545,054	578,621	531,906	46,715
Adjustment for Qualifying Budget Credits	0	0	329,517	(329,517)
Total expenditures adjusted for budget credits	545,054	578,621	$ 861,423	$ (282,802)
Cash receipts over (under) expenditures	60,019	(45,508)		
Unencumbered cash, January 1	93,328	153,347		
Unencumbered cash, December 31	$ 153,347	$ 107,839		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
HETLINGER DEVELOPMENTAL CENTER

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 43,026	$ 37,598	$ 37,698	$ (100)
Total cash receipts	43,026	37,598	$ 37,698	$ (100)
Expenditures				
Appropriations	37,000	37,000	$ 37,000	$ 0
Cash receipts over (under) expenditures	6,026	598		
Unencumbered cash, January 1	62	6,088		
Unencumbered cash, December 31	$ 6,088	$ 6,686		

Lyon County, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
TREASURER TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Tech Fees	$ 6,782	$ 6,458	$ 9,000	$ (2,542)
Total receipts	6,782	6,458	$ 9,000	$ (2,542)
Expenditures				
Contractual	4,725	0	$ 4,951	$ (4,951)
Capital Outlay	0	3,284	24,000	(20,716)
Total expenditures	4,725	3,284	$ 28,951	$ (25,667)
Cash receipts over (under) expenditures	2,057	3,174		
Unencumbered cash, January 1	16,675	18,732		
Unencumbered cash, December 31	$ 18,732	$ 21,906		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
COUNTY CLERK TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Tech Fees	$ 6,782	$ 6,458	$ 9,000	$ (2,542)
Total receipts	6,782	$ 6,458	$ 9,000	$ (2,542)
Expenditures				
Commodities	0	$ 1,095	$ 0	$ 1,095
Capital Outlay	4,402	0	38,065	(38,065)
Total expenditures	4,402	$ 1,095	$ 38,065	$ (36,970)
Cash receipts over (under) expenditures	2,380	5,363		
Unencumbered cash, January 1	23,938	26,318		
Unencumbered cash, December 31	$ 26,318	$ 31,681		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2q

SPECIAL PURPOSE FUNDS
SPECIAL ROAD & BRIDGE MACHINERY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Reimbursements	$ 145,392	125,683	$ 0	$ 125,683
Sale of fixed assets	1,350	375	0	375
Total receipts	146,742	126,058	$ 0	$ 126,058
Expenditures				
Contractual	247,505	115,000	$ 354,000	$ (239,000)
Commodities	11,664	24,390	0	24,390
Total expenditures	259,169	139,390	$ 354,000	$ (214,610)
Cash receipts over (under) expenditures	(112,427)	(13,332)		
Unencumbered cash, January 1	363,444	251,017		
Unencumbered cash, December 31	$ 251,017	$ 237,685		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL BRIDGE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 706,328	$ 732,886	$ 741,308	$ (8,422)
Reimbursed expenses	12,651	4,168	0	4,168
Sale of fixed assets	435	0	0	0
Total cash receipts	719,414	737,054	$ 741,308	$ (4,254)
Expenditures				
Salaries & employee benefits	349,893	198,668	$ 376,150	$ (177,482)
Contractual	218,246	150,338	80,300	70,038
Commodities	235,283	380,973	366,095	14,878
Capital Outlay	190,898	2,300	0	2,300
Total expenditures	994,320	732,279	$ 822,545	$ (90,266)
Cash receipts over (under) expenditures	(274,906)	4,775		
Unencumbered cash, January 1	292,687	17,781		
Unencumbered cash, December 31	$ 17,781	$ 22,556		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
REGISTER OF DEEDS TECHNOLOGY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Licenses, fees and permits	$ 27,128	$ 26,005	$ 40,000	$ (13,995)
Total cash receipts	27,128	26,005	$ 40,000	$ (13,995)
Expenditures				
Contractual	20,727	27,113	$ 33,321	$ (6,208)
Commodities	1,752	503	20,000	(19,497)
Capital outlay	0	2,417	0	2,417
Total expenditures	22,479	30,033	$ 53,321	$ (23,288)
Cash receipts over (under) expenditures	4,649	(4,028)		
Unencumbered cash, January 1	55,603	60,252		
Unencumbered cash, December 31	$ 60,252	$ 56,224		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2t

SPECIAL PURPOSE FUNDS
COUNTY AUTO VEHICLE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Fees	$ 244,966	$ 254,037	$ 245,385	$ 8,652
Miscellaneous	4,058	3,877	2,100	1,777
Total cash receipts	249,024	257,914	$ 247,485	$ 10,429
Expenditures				
Salaries & employee benefits	246,598	273,149	$ 269,880	$ 3,269
Contractual	6,825	13,261	6,700	6,561
Commodities	3,530	5,112	3,350	1,762
Total expenditures and budget credits	256,953	291,522	$ 279,930	$ 11,592
Cash receipts over (under) expenditures	(7,929)	(33,608)		
Unencumbered cash, January 1	(22,501)	(30,430)		
Unencumbered cash, December 31	$ (30,430)	$ (64,038)		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2u

SPECIAL PURPOSE FUNDS
PROSECUTOR TRAINING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Licenses, fees and permits	$ 3,493	$ 4,142	$ 6,000	$ (1,858)
Expenditures				
Prosecuting Attorney Fees	0	1,502	$ 0	$ 1,502
Prosecutor training	1,491	2,862	7,000	(4,138)
Total expenditures and budget credits	1,491	4,364	$ 7,000	$ (2,636)
Cash receipts over (under) expenditures	2,002	(222)		
Unencumbered cash, January 1	7,106	9,108		
Unencumbered cash, December 31	$ 9,108	$ 8,886		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2v

SPECIAL PURPOSE FUNDS
ADULT GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Grant Income	$ 44,547	$ 36,730
Total receipts	44,547	36,730
Expenditures		
Contractual	41,084	34,719
Travel	780	650
Miscellaneous	707	0
Total expenditures	42,571	35,369
Cash receipts over (under) expenditures	1,976	1,361
Unencumbered cash, January 1	(7,924)	(5,948)
Unencumbered cash, December 31	$ (5,948)	$ (4,587)

Lyon County, Kansas

Schedule 2w

SPECIAL PURPOSE FUNDS
SPECIAL ROAD AND BRIDGE 559A

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 421,920	$ 484,368	$ 490,847	$ (6,479)
Reimbursed expenses	127	48	300	(252)
Total cash receipts	422,047	484,416	$ 491,147	$ (6,731)
Expenditures				
Contractual	0	2,905	$ 36,000	$ (33,095)
Operating supplies	424,045	419,006	414,000	5,006
Total expenditures	424,045	421,911	$ 450,000	$ (28,089)
Cash receipts over (under) expenditures	(1,998)	62,505		
Unencumbered cash, January 1	35,042	33,044		
Prior year cancelled encumbrances	0	2,905		
Unencumbered cash, December 31	$ 33,044	$ 98,454		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2x

SPECIAL PURPOSE FUNDS
CARES/AARP GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Grant income	$ 50,000	$ 0
Total receipts	50,000	0
Expenditures		
Capital outlay	223,059	105,772
Appropriations	0	8,050
Miscellaneous	24,840	24,840
Total expenditures	247,899	138,662
Cash receipts over (under) expenditures	(197,899)	(138,662)
Unencumbered cash, January 1	552,471	386,576
Prior year cancelled encumbrances	32,004	3,835
Unencumbered cash, December 31	$ 386,576	$ 251,749

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2y

SPECIAL PURPOSE FUNDS
JUVENILE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Grant income	$ 0	$ 270,584
Charges for Services	0	3,185
Reimbursed Expenses	0	1,328
Total receipts	0	275,097
Expenditures		
Contractual	0	1,471
Commodities	0	865
Total expenditures	0	2,336
Cash receipts over (under) expenditures	0	272,761
Unencumbered cash, January 1	57,053	57,053
Unencumbered cash, December 31	$ 57,053	$ 329,814

Lyon County, Kansas

Schedule 2z

SPECIAL PURPOSE FUNDS
REINVESTMENT GRANT #1

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Grant income	$ 76,056	$ 0
Total receipts	76,056	0
Expenditures		
Contractual	17,719	20,268
Miscellaneous	150	0
Total expenditures	17,869	20,268
Cash receipts over (under) expenditures	58,187	(20,268)
Unencumbered cash, January 1	5,831	64,018
Unencumbered cash, December 31	$ 64,018	$ 43,750

Lyon County, Kansas

Schedule 2aa

SPECIAL PURPOSE FUNDS
TORT LIABILITY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 356,019	$ 438,613	$ 445,983	$ (7,370)
Transfer in	66,755	71,000	0	71,000
Total cash receipts	422,774	509,613	$ 445,983	$ 63,630
Expenditures				
General liability insurance	372,389	466,290	$ 437,500	$ 28,790
Transfer out	0	0	70,000	(70,000)
Total expenditures	372,389	466,290	$ 507,500	$ (41,210)
Cash receipts over (under) expenditures	50,385	43,323		
Unencumbered cash, January 1	108,593	158,978		
Unencumbered cash, December 31	$ 158,978	$ 202,301		

Lyon County, Kansas

Schedule 2bb

SPECIAL PURPOSE FUNDS
SPECIAL ALCOHOL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Intergovernmental				
Liquor tax	$ 5,576	$ 5,097	$ 2,000	$ 3,097
Expenditures				
Appropriations	0	0	$ 30,000	$ (30,000)
Cash receipts over (under) expenditures	5,576	5,097		
Unencumbered cash, January 1	30,343	35,919		
Unencumbered cash, December 31	$ 35,919	$ 41,016		

Lyon County, Kansas

Schedule 2cc

SPECIAL PURPOSE FUNDS
SPECIAL PARKS & RECREATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 0	$ 0	$ 0	$ 0
Expenditures				
Appropriations	0	0	$ 4,533	$ (4,533)
Cash receipts over (under) expenditures	0	0		
Unencumbered cash, January 1	4,533	4,533		
Unencumbered cash, December 31	$ 4,533	$ 4,533		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2dd

SPECIAL PURPOSE FUNDS
REINVESTMENT GRANT #2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Grant income	$ 25,000	$ 0
Total receipts	25,000	0
Expenditures		
Contractual	4,550	4,359
Total expenditures	4,550	4,359
Cash receipts over (under) expenditures	20,450	(4,359)
Unencumbered cash, January 1	0	20,450
Unencumbered cash, December 31	$ 20,450	$ 16,091

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2ee

SPECIAL PURPOSE FUNDS
HEALTH DEPARTMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 627,103	$ 623,344	$ 628,528	$ (5,184)
Total cash receipts	627,103	623,344	$ 628,528	$ (5,184)
Expenditures				
Appropriation	650,000	650,000	$ 650,000	$ 0
Cash receipts over (under) expenditures	(22,897)	(26,656)		
Unencumbered cash, January 1	92,843	69,946		
Unencumbered cash, December 31	$ 69,946	$ 43,290		

Lyon County, Kansas

Schedule 2ff

SPECIAL PURPOSE FUNDS
TRANSIENT GUEST TAX

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Transient guest tax	$ 17,218	$ 13,990
Interest income	1,685	2,349
Total cash receipts	18,903	16,339
Expenditures		
Capital outlay	0	0
Total expenditures	0	0
Cash receipts over (under) expenditures	18,903	16,339
Unencumbered cash, January 1	32,846	51,749
Unencumbered cash, December 31	$ 51,749	$ 68,088

Lyon County, Kansas

Schedule 2gg

SPECIAL PURPOSE FUNDS
DRUG TAX LAW ENFORCEMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Drug tax	$ 0	$ 0
Expenditures		
Capital outlay	1,477	0
Total expenditures	1,477	0
Cash receipts over (under) expenditures	(1,477)	0
Unencumbered cash, January 1	3,072	1,595
Unencumbered cash, December 31	$ 1,595	$ 1,595

Lyon County, Kansas

Schedule 2hh

SPECIAL PURPOSE FUNDS
SPECIAL LAW ENFORCEMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Intergovernmental	$ 0	$ 1,558
Total cash receipts	0	1,558
Expenditures		
Contractual	5,985	14,600
Commodities	34	0
Capital Outlay	22,199	0
Total expenditures	28,218	14,600
Cash receipts over (under) expenditures	(28,218)	(13,042)
Unencumbered cash, January 1	75,125	46,907
Unencumbered cash, December 31	$ 46,907	$ 33,865

Lyon County, Kansas

Schedule 2ii

SPECIAL PURPOSE FUNDS
SPECIAL PROSECUTOR FORFEITURE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Intergovernmental	$ 1,016	$ 5,013
Donations	0	1,515
Total cash receipts	1,016	6,528
Expenditures		
Contractual	2,500	0
Total expenditures	2,500	0
Cash receipts over (under) expenditures	(1,484)	6,528
Unencumbered cash, January 1	30,789	29,305
Unencumbered cash, December 31	$ 29,305	$ 35,833

Lyon County, Kansas

Schedule 2jj

SPECIAL PURPOSE FUNDS
DIVERSIONARY SERVICE FEES

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Intergovernmental	$ 96,519	$ 112,679
Expenditures		
Contractual	121,360	62,176
Commodities	86	2,805
Other	4,318	6,261
Capital outlay	26,792	13,332
Total expenditures	152,556	84,574
Cash receipts over (under) expenditures	(56,037)	28,105
Unencumbered cash, January 1	161,820	105,783
Unencumbered cash, December 31	$ 105,783	$ 133,888

Lyon County, Kansas

Schedule 2kk

SPECIAL PURPOSE FUNDS
WORTHLESS CHECKS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Intergovernmental	$ 0	$ 0
Expenditures		
Contractual	0	0
Total Expenditures	0	0
Cash receipts over (under) expenditures	0	0
Unencumbered cash, January 1	372	372
Unencumbered cash, December 31	$ 372	$ 372

Lyon County, Kansas

Schedule 2ll

SPECIAL PURPOSE FUNDS
PENDING FORFEITURE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Intergovernmental	$ 0	$ 0
Total receipts	0	0
Expenditures		
Contractual	0	0
Total expenditures	0	0
Cash receipts over (under) expenditures	0	0
Unencumbered cash, January 1	43	43
Unencumbered cash, December 31	$ 43	$ 43

Lyon County, Kansas

Schedule 2mm

SPECIAL PURPOSE FUNDS
FEDERAL FORFEITURE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Intergovernmental	$ 0	$ 0
Total receipts	0	0
Expenditures		
Capital outlay	0	0
Total expenditures	0	0
Cash receipts over (under) expenditures	0	0
Unencumbered cash, January 1	14	14
Unencumbered cash, December 31	$ 14	$ 14

Lyon County, Kansas

Schedule 2nn

SPECIAL PURPOSE FUNDS
GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Grants	$ 0	$ 245,000
Total receipts	0	245,000
Expenditures		
Contractual	0	
Capital outlay	0	245,000
Total expenditures	0	245,000
Cash receipts over (under) expenditures	0	0
Unencumbered cash, January 1	0	0
Unencumbered cash, December 31	$ 0	$ 0

Lyon County, Kansas

Schedule 3

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Oil and Gas Depletion Trust	$ 142,164	$ 5,595	$ 0	$ 147,759
County Library	21,436	294,820	304,818	11,438
Recreation Districts	0	13,921	12,500	1,421
Fire Districts	49,902	696,165	693,212	52,855
Bankruptcy	3,653	2,176	0	5,829
Tax Collections	35,313,371	4,601,971	3,727,531	36,187,811
State Funds	3,839	685,419	680,838	8,420
City Funds	5,457	11,809,624	11,814,856	225
Unified School Districts	8,115	24,869,954	24,857,419	20,650
Townships Funds	0	221,287	221,287	0
Library	0	29,395	29,395	0
Cemetery Funds	1	8,382	8,383	0
Watersheds	0	149,964	149,952	12
Fire Districts	0	318,482	318,401	81
Riverside RHID	0	40,304	40,304	0
Pleasant Point RHID	0	29,966	29,966	0
Whittier Mehtropolis RHID	0	4,993	4,993	0
District Court	80,311	208,593	208,587	80,317
Law Library	91,247	42,168	9,716	123,699
Out of County Cash Bonds	1	128,864	128,864	1
Detention Center	142,692	278,424	327,518	93,598
Total agency funds	$ 35,862,189	$ 44,440,467	$ 43,568,540	$ 36,734,116

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 4

RELATED MUNICIPAL ENTITY
LYON COUNTY FREE FAIR

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Intergovernmental	$ 60,000	$ 60,000
Charges for services	221,506	264,650
Investment revenue	388	600
Livestock Sale Receipts	83,053	80,171
Miscellaneous	4,411	11,729
Total cash receipts	369,358	417,150
Expenditures		
Current		
Culture and recreation	341,206	394,602
Cash receipts over (under) expenditures	28,152	22,548
Unencumbered cash, January 1	329,519	357,671
Unencumbered cash, December 31	$ 357,671	$ 380,219

Lyon County, Kansas

Schedule 4

RELATED MUNICIPAL ENTITY
LYON COUNTY EXTENSION COUNCIL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
County appropriation	$ 305,000	$ 330,000
KSU salary reimbursement	56,485	54,959
Reimbursable transactions	189,488	192,185
Miscellaneous	5,986	6,506
Total cash receipts	556,959	583,650
Expenditures		
Current		
Printing, audit, treasurer bond and liability insurance	4,753	5,267
Telephone	1,950	2,100
Rent, heat and lights	12,099	11,158
Supplies, stationary and postage	2,073	4,042
Equipment	4,974	6,337
Other	9,689	7,467
Travel	6,819	5,768
Subsistence	2,314	1,389
Salaries and wages	293,420	267,010
Employee benefits	52,699	47,959
Reimbursable transactions	175,589	185,729
Total expenditures	566,379	544,226
Cash receipts over (under) expenditures	(9,420)	39,424
Unencumbered cash, January 1	148,858	139,438
Unencumbered cash, December 31	$ 139,438	$ 178,862

See Independent Auditor's Report.

SPECIAL REPORT

234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250
www.ag.cpa WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Lucille L. Hinderliter, CPA

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

County Commissioners
Lyon County, Kansas
Emporia, Kansas

We have audited, in accordance with 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 statements of Lyon County, Kansas as of and for the year ended December 31, 2024, and the related notes to the financial statements, which comprise the County's regulatory basis financial statements, and have issued our report thereon dated June 20, 2025. The County prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

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

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

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the 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, as defined above. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Harold K. Mayes Jr

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 20, 2025

Lyon County, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2024

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report auditor issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis:	Unmodified
Internal control over financial reporting	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None reported
Noncompliance material to financial statements noted?	No