LYON COUNTY, KANSAS
Emporia, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2025

Lyon County, Kansas

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Lyon County, Kansas

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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, 2025 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, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Lyon County, Kansas as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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 estimates 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.

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, 2024 (not presented herein), and have issued our report thereon dated June 20, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note C.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks.
June 22, 2026

Lyon County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental type funds		
General fund	$ 3,585,275	$ 29,351
Special purpose funds		
Road and Bridge	592,141	0
Community Corrections	111,283	0
Cert Grant	111	0
Juvenile Community Initiative Grant	53,386	0
OPIOID Program	83,287	0
Multi-Year Capital Improvement	5,356,641	11,705
Citizens Review Board	22,041	0
911 Service	336,161	468
Mental Health	22,810	0
Newman Hospital	30,766	0
Noxious Weed	107,839	0
Hetlinger Developmental Center	6,686	0
Treasurer Technology Fund	21,906	0
County Clerk Technology Fund	31,681	0
Special Road Machinery Fund	237,685	0
Special Bridge	22,556	92,088
Register of Deeds Technology	56,224	0
County Auto Vehicle	(64,038)	0
Prosecutor Training	8,886	110
Adult Grant	(4,587)	0
Special Road and Bridge 559A	95,549	0
CARES/AARP Grants	251,749	244
Juvenile Grant	329,814	0
Reinvestment Grant #1	43,750	0
Tort Liability	202,301	0
Special Alcohol	41,016	0
Special Parks	4,533	0
Reinvestment Grant #2	16,091	0
Health Department	43,290	0
Transient Guest Tax	68,088	0
Drug Tax Law Enforcement	1,595	0
Special Law Enforcement	33,865	0
Special Prosecutor Forfeiture	35,833	0
Diversionary Service Fees	133,888	0
Worthless Checks	372	0
Pending Forfeiture	43	0
Federal Forfeiture	14	0
Grant	0	0
Bond Proceeeds	0	0
Diversion Treatment Program	0	0
Total primary government	11,920,531	133,966

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
$ 19,149,085	$ 20,172,707	$ 2,591,004	$ 901,499	$ 3,492,503
7,733,983	7,141,304	1,184,820	360,135	1,544,955
581,021	533,704	158,600	23,683	182,283
0	0	111	0	111
480,997	501,760	32,623	17,319	49,942
29,936	29,292	83,931	947	84,878
3,992,489	4,068,655	5,292,180	1,771,684	7,063,864
27,129	26,406	22,764	1,506	24,270
228,027	232,921	331,735	3,111	334,846
423,799	412,000	34,609	0	34,609
666,129	650,000	46,895	0	46,895
488,331	573,395	22,775	7,899	30,674
36,238	37,000	5,924	0	5,924
7,417	12,359	16,964	0	16,964
7,417	589	38,509	0	38,509
122,116	98,920	260,881	0	260,881
806,672	703,856	217,460	272,239	489,699
29,668	32,384	53,508	2,903	56,411
259,375	369,529	(174,192)	13,771	(160,421)
5,368	1,942	12,422	0	12,422
40,000	30,567	4,846	0	4,846
425,511	415,482	105,578	0	105,578
4,598	256,591	0	11,894	11,894
26,254	13,709	342,359	325	342,684
40,970	23,318	61,402	6,731	68,133
535,697	532,174	205,824	0	205,824
6,202	0	47,218	0	47,218
0	0	4,533	0	4,533
45,195	37,424	23,862	3,811	27,673
652,839	650,000	46,129	0	46,129
18,564	0	86,652	0	86,652
15,000	15,474	1,121	0	1,121
0	17,452	16,413	2,823	19,236
4,376	11,755	28,454	274	28,728
111,087	50,122	194,853	3,066	197,919
0	0	372	0	372
0	0	43	0	43
0	0	14	0	14
0	0	0	73,675	73,675
5,083,017	0	5,083,017	0	5,083,017
945	0	945	0	945
42,085,452	37,652,791	16,487,158	3,479,295	19,966,453

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, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Related Municipal Entities		
Lyon County Free Fair	$ 380,219	$ 0
Lyon County Extension Council	178,862	0
Total reporting entity (excluding agency funds)	$ 12,479,612	$ 133,966

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
	396,714	463,900	313,033	801	313,834
	644,705	629,966	193,601	0	193,601
$	43,126,871	$ 38,746,657	$ 16,993,792	$ 3,480,096	$ 20,473,888

Composition of ending cash and investments		
Cash on hand	$	500
Demand deposits		
ESB Financial		21,085,191
ESB Financial		79,675
Out-of-County Bonds		15,625
Detention Center		37,566
Time deposits		
Citizens State Bank		1,771,000
Investments		
Kansas Municipal Investment Pool		34,830,524
		57,820,081
Other entities		
District Court		950
Law Library		162,686
Fair Board		313,834
Extension Council		193,601
Total cash and investments		58,491,152
Agency funds per Schedule 3		(38,017,264)
Total reporting entity (excluding agency funds)	$	20,473,888

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

NOTES TO FINANCIAL STATEMENT
December 31, 2025

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 2025.

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 $380,000 to the Extension Council in 2025.

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, 2025.

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, 2025.

NOTE B. REGULATORY BASIS FUND TYPES - continued

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, 2025.

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

Adult Grant	Special Prosecutor Forfeiture	Bond Proceeds
CARES Act Grant	Diversionary Services Fees	Diversion Treatment Program
Reinvestment Grant #2	Worthless Checks	
Transient Guest Tax	Pending Forfeiture	
Drug Tax Law Enforcement	Federal Forfeiture	
Special Law Enforcement	Grant	

Spending on 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, 2025, the County had the following investments and maturities:

		Investment Maturities (in years)		
Investment Type	**Fair Value**	**Less than 1**	**1 to 2**	**Rating**
Kansas Municipal Investment Pool	$ 34,830,524	$ 34,830,524	$ 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, 2025.

NOTE E. CASH AND INVESTMENTS - continued

At December 31, 2025, the carrying amount of the County's bank deposits was $57,820,081 which includes petty cash funds of $500 and investment in Kansas Municipal Investment Pool of $34,830,524 and the bank balance was $23,203,196 which does not include the Kansas Municipal Investment Pool of $34,830,524. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by two banks which reduces concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance, and $22,703,196 was collateralized with securities held by the pledging financial institution's agents in the County's name. $6,393,757 was unsecured.

At December 31, 2025, the carrying amount of the Related Municipal Entities bank deposits was $671,071 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, $778,234 was covered by federal depository.

NOTE F. LONG-TERM DEBT

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity
Revenue Bonds:				
Series 2025	5.00%	12/30/2025	$ 4,715,000	09/01/2035
Capital Leases:				
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, 2025 were as follows:

	Balance January 1, 2025	Additions	Reductions/ Payments	Balance December 31, 2025	Interest Paid
Revenue Bonds:					
Series 2025	$ 0	$ 4,715,000	$ 0	$ 4,715,000	$ 0
	$ 0	$ 4,715,000	$ 0	$ 4,715,000	$ 0
Capital Leases:					
Routers/Antennas & Radio Equipment	$ 811,081	$ 0	$ 811,081	$ 0	$ 21,656
	$ 811,081	$ 0	$ 811,081	$ 0	$ 21,656

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

	Year				
	2026	2027	2028	2029	2030
Principal:					
Revenue Bonds	$ 445,000	$ 390,000	$ 405,000	$ 425,000	$ 450,000

	Year 2021-2035	Total
Revenue Bonds	$ 2,600,000	$ 4,715,000

NOTE F. LONG-TERM DEBT – continued

	Year				
	2026	2027	2028	2029	2030
Interst:					
Revenue Bonds	$ 157,822	$ 213,500	$ 194,000	$ 173,750	$ 152,500

	Year 2021-2035	Total
Revenue Bonds	$ 402,500	$ 1,294,072

Capital Leases: Paid off in 2025

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, 2025, the statutory limit for the County was in excess of $12,796,972 providing a debt margin of $8,081,972.

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Tort Liability	K.S.A 19-120	$ 100,580
General	Cares/AARP Grants	K.S.A 19-120	4,598

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

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

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

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, 2025	Net Change	Balance December 31, 2025
Compensated absences	$ 1,596,337	$ (202,100)	$ 1,394,237

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 leaves only those hours in excess of 240 are paid out.

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 $175,221.

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, 2025.

NOTES TO FINANCIAL STATEMENT
December 31, 2025

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 employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $869,730 for KPERS for the year ending December 31, 2025.

Net Pension Liability - On December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $11,689,107. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and 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.

NOTE L. OTHER INFORMATION – continued

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. The County appears to be in violation of K.S.A. 10-1113 and K.S.A. 10-1121 as the County Auto Vehicle has a negative cash balance of $106,421. The County Auto Vehicle is due to state requiring the County to pay for addition costs but not funding those costs. The County Auto Vehicle has budget violation as noted in Schedule 1 again due to the manner in which state reimburses the fune.

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 22, 2026 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, 2025

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental type funds					
General fund	$ 21,395,820	$ 0	$ 21,395,820	$ 20,172,707	$ (1,223,113)
Special purpose funds					
Road and Bridge	7,813,687	0	7,813,687	7,141,304	(672,383)
Community Corrections	626,222	0	626,222	533,704	(92,518)
Cert Grant	111	0	111	0	(111)
Juvenile Community Initiative Grant	619,929	0	619,929	501,760	(118,169)
Opiod Program	42,000	0	42,000	29,292	(12,708)
Multi-Year Capital Improvement	4,351,785	0	4,351,785	4,068,655	(283,130)
Citizens Review Board	37,620	0	37,620	26,406	(11,214)
911 Service	346,692	0	346,692	232,921	(113,771)
Mental Health	412,000	0	412,000	412,000	0
Newman Hospital	650,000	0	650,000	650,000	0
Noxious Weed	537,220	54,268	591,488	573,395	(18,093)
Hetlinger Developmental Center	37,000	0	37,000	37,000	0
Treasurer Technology	29,612	0	29,612	12,359	(17,253)
County Clerk Technology	38,623	0	38,623	589	(38,034)
Special Road & Bridge Machinery	225,375	0	225,375	98,920	(126,455)
Special Bridge	822,545	0	822,545	703,856	(118,689)
Register of Deeds Technology	62,014	0	62,014	32,384	(29,630)
County Auto Vehicle	289,168	0	289,168	369,529	80,361
Prosecutor Training	10,000	0	10,000	1,942	(8,058)
Special Road and Bridge 559A	450,000	0	450,000	415,482	(34,518)
Juvenile Grant	57,053	0	57,053	13,709	(43,344)
Reinvestment Grant #1	26,295	0	26,295	23,318	(2,977)
Special Parks	4,533	0	4,533	0	(4,533)
Health Department	650,000	0	650,000	650,000	0
Tort Liability	625,000	0	625,000	532,174	(92,826)
Special Alcohol	41,820	0	41,820	0	(41,820)

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes				
Ad valorem	$ 14,709,619	$ 14,264,785	$ 14,585,947	$ (321,162)
Delinquent	195,648	272,827	0	272,827
Motor vehicle	1,137,155	1,201,262	1,193,938	7,324
Recreational Vehicle Tax	21,636	19,871	21,755	(1,884)
16/20M Vehicle Tax	0	0	39,287	(39,287)
Mineral Tax	4,896	4,891	0	4,891
Payment in lieu of tax	271,546	274,261	269,000	5,261
	16,340,500	16,037,897	16,109,927	(72,030)
Intergovernmental				
Federally owned land entitlement	17,660	18,241	1,150,000	(1,131,759)
Emergency mgmt./Cert/FEMA grant	26,291	26,629	0	26,629
Grant income	712,986	612,237	0	612,237
	756,937	657,107	1,150,000	(492,893)
Licenses, fees and permits				
Licenses	1,425	750	700,000	(699,250)
Financing statements	1,365	1,515	0	1,515
Officer fees	264,204	306,137	0	306,137
Fees for copies	5,662	6,052	0	6,052
Flint hills/aging service	62,610	69,052	0	69,052
Court witness fees	132	502	0	502
County wide zoning permits/changes	11,924	17,775	0	17,775
House arrest fees	370	12,344	0	12,344
Juvenile supervision fees	3,395	3,574	0	3,574
	351,087	417,701	700,000	(282,299)
Charges for services				
Prisoner care	267,216	237,837	0	237,837
Postage	0	74	0	74
Election lists/labels	175	280	0	280
	267,391	238,191	0	238,191
Use of money and property				
Interest and charges	190,417	370,197	0	370,197
Interest income on investments	1,096,514	886,010	1,100,000	(213,990)
Sale of fixed assets	1,350	1,195	0	1,195
	1,288,281	1,257,402	1,100,000	157,402
Reimbursed expenses				
Reimbursed expenses	48,203	35,488	0	35,488
Sheriff Reimb - drug/alcohol testing	302	365	0	365
Detention center	325	125	0	125
Coroners reimbursement	8,298	4,615	0	4,615
	57,128	40,593	0	40,593

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance - Over (Under)
Cash receipts - continued				
Miscellaneous revenues				
Handgun Permit Fees	$ 1,560	$ 1,820	$ 0	$ 1,820
Misc. rents/concessions/sale of fixed assets	30,006	15,563	0	15,563
Bail Forfeitures	10,496	10,943	5,500	5,443
Miscellaneous other	467,943	471,868	0	471,868
	510,005	500,194	5,500	494,694
Operating transfers in	250,000	0	0	0
Total cash receipts	19,821,329	19,149,085	$ 19,065,427	$ 83,658
Expenditures				
County Commission				
Salaries	250,106	259,364	$ 244,512	$ 14,852
Contractual	52,963	67,590	79,600	(12,010)
Commodities	878	494	1,100	(606)
Capital outlay	0	785	0	785
	303,947	328,233	325,212	3,021
County Clerk				
Salaries	298,312	241,105	276,730	(35,625)
Contractual	14,093	13,632	45,000	(31,368)
Commodities	858	2,575	6,000	(3,425)
Capital outlay	0	0	2,000	(2,000)
	313,263	257,312	329,730	(72,418)
County Treasurer				
Salaries	280,228	266,663	384,940	(118,277)
Contractual	40,133	34,624	38,675	(4,051)
Commodities	4,694	2,783	7,835	(5,052)
Capital outlay	0	988	0	988
	325,055	305,058	431,450	(126,392)
Register of Deeds				
Salaries	345,285	352,940	366,750	(13,810)
Contractual	5,360	8,118	12,040	(3,922)
Commodities	1,815	2,628	3,500	(872)
	352,460	363,686	382,290	(18,604)

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance - Over (Under)
Expenditures - continued				
Human Resources				
Salaries	$ 188,052	$ 188,728	$ 197,425	$ (8,697)
Contractual	6,240	4,725	8,575	(3,850)
Commodities	415	446	1,500	(1,054)
	194,707	193,899	207,500	(13,601)
Juvenile Services				
Salaries	307,117	230,800	356,873	(126,073)
Contractual	67,358	75,385	107,200	(31,815)
Commodities	7,171	10,783	8,000	2,783
	381,646	316,968	472,073	(155,105)
County Wide Zoning				
Salaries	116,998	116,033	118,246	(2,213)
Contractual	14,796	17,442	26,200	(8,758)
Commodities	196	1,018	1,900	(882)
Capital Outlay	0	0	1,000	(1,000)
	131,990	134,493	147,346	(12,853)
Finance, IT and Payroll				
Salaries	394,585	420,834	398,962	21,872
Contractual	4,250	4,365	5,700	(1,335)
Commodities	2,866	1,712	3,000	(1,288)
	401,701	427,696	407,662	20,034
Law Enforcement				
Salaries	3,307,344	3,365,557	3,230,445	135,112
Contractual	267,572	261,129	225,750	35,379
Commodities	195,558	178,314	205,000	(26,686)
Capital outlay	16,144	1,800	0	1,800
	3,786,618	3,806,800	3,661,195	145,605
County General				
Contractual	536,949	453,565	141,000	312,565
Commodities	3,173	2,700	5,500	(2,800)
Miscellaneous	1,194	1,175	0	1,175
	541,316	457,440	146,500	310,940
Jail Management				
Salaries	2,581,462	2,900,855	2,922,102	(21,247)
Contractual	381,726	472,471	533,750	(61,279)
Commodities	282,230	273,912	372,000	(98,088)
Capital outlay	0	2,570	0	2,570
	3,245,418	3,649,808	3,827,852	(178,044)

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025		
	Actual	Actual	Budget	Variance - Over (Under)
Expenditures - continued				
Direct Election				
Salaries	$ 113,663	$ 83,338	$ 210,100	$ (126,762)
Contractual	140,055	107,435	201,600	(94,165)
Commodities	17,118	10,850	38,000	(27,150)
Capital Outlay	0	0	2,000	(2,000)
	270,836	201,623	451,700	(250,077)
Appraiser				
Salaries	648,971	692,368	708,400	(16,032)
Contractual	81,372	74,757	91,850	(17,093)
Commodities	3,756	1,893	5,500	(3,607)
Capital outlay	3,635	0	0	0
	737,734	769,018	805,750	(36,732)
Administrative Services				
Salaries	0	0	4,000	(4,000)
Contractual	226,500	115,700	115,700	0
	226,500	115,700	119,700	(4,000)
Counselor/Court Trustee				
Salaries	278,096	213,644	254,950	(41,306)
Contractual	3,038	3,464	6,750	(3,286)
Commodities	579	1,095	1,500	(405)
Capital outlay	529	0	2,500	(2,500)
	282,242	218,203	265,700	(47,497)
Fair Appropriations				
Contractual	60,000	60,000	60,000	0
Information Technology				
Salaries	220,895	273,708	284,413	(10,705)
Contractual	41,196	34,932	54,000	(19,068)
Commodities	2,722	1,747	6,000	(4,253)
Capital outlay	2,754	0	0	0
	267,567	310,387	344,413	(34,026)
Employee Benefit				
Contractual	247,567	259,655	290,000	(30,345)
County Attorney				
Salaries	1,432,628	1,526,334	1,602,000	(75,666)
Contractual	107,597	85,477	117,500	(32,023)
Commodities	3,965	1,955	8,000	(6,045)
Capital outlay	0	2,746	2,400	346
	1,544,190	1,616,512	1,729,900	(113,388)

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Expenditures - continued				
Unified Court				
Salaries	$ 1,915	$ 2,500	$ 3,000	$ (500)
Contractual	599,345	562,709	637,315	(74,606)
Commodities	21,048	20,371	41,600	(21,229)
Capital outlay	4,524	0	0	0
	626,832	585,580	681,915	(96,335)
Emergency Management				
Salaries	197,398	195,935	202,716	(6,781)
Contractual	9,221	12,101	13,500	(1,399)
Commodities	3,670	3,674	5,750	(2,076)
Capital Outlay	540	0	0	0
	210,829	211,710	221,966	(10,256)
911 Dispatch				
Salaries	1,405,826	1,352,355	1,487,575	(135,220)
Contractual	32,311	51,745	77,400	(25,655)
Commodities	15,508	8,581	11,500	(2,919)
Capital outlay	668,119	833	10,000	(9,167)
	2,121,764	1,413,514	1,586,475	(172,961)
Solid Waste				
Contractual	13,755	19,326	19,500	(174)
Commodities	0	0	100	(100)
	13,755	19,326	19,600	(274)
County Coroner				
Contractual	93,732	100,112	110,000	(9,888)
Extension Council				
Appropriations	330,000	380,000	380,000	0
Soil Conservation				
Appropriations	35,000	35,000	35,000	0
Household Waste				
Salaries	71,064	73,175	80,500	(7,325)
Contractual	22,243	17,587	43,300	(25,713)
Commodities	1,532	1,916	3,000	(1,084)
Capital outlay	1,543	0	0	0
	96,382	92,678	126,800	(34,122)
Department of Aging				
Contractual	366,001	403,241	424,741	(21,500)

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance - Over (Under)
Expenditures - continued				
Retired Senior Volunteer Programs				
Salaries	$ 24,589	$ 71,419	$ 0	$ 71,419
Contractual	2,100	8,308	0	8,308
Commodities	1,684	881	0	881
Capital Outlay	1,287	0	0	0
	29,660	80,608	0	80,608
L Cat Mobility Manager				
Salaries	0	0	76,000	(76,000)
Contractual	0	0	15,000	(15,000)
Commodities	0	0	4,000	(4,000)
	0	0	95,000	(95,000)
Mass Transportation				
Salaries	937,449	900,237	928,000	(27,763)
Contractual	148,682	150,837	155,930	(5,093)
Commodities	18,102	18,754	18,000	754
Capital Outlay	2,825	1,214	0	1,214
	1,107,058	1,071,042	1,101,930	(30,888)
Historical Society				
Appropriations	0	120,000	120,000	0
Fair Grounds				
Salaries	23,563	24,187	25,545	(1,358)
Contractual	12,657	10,623	18,500	(7,877)
Commodities	103	0	2,000	(2,000)
	36,323	34,810	46,045	(11,235)
Courthouse General				
Salaries	47,121	50,956	50,200	756
Contractual	107,517	60,259	117,800	(57,541)
Commodities	21,707	18,681	33,000	(14,319)
Capital outlay	0	1,289	0	1,289
	176,345	131,185	201,000	(69,815)
County Facility Management				
Salaries	884,459	902,910	922,000	(19,090)
Contractual	679,595	645,639	861,475	(215,836)
Commodities	51,603	42,908	55,900	(12,992)
Capital outlay	7,627	4,776	0	4,776
	1,623,284	1,596,233	1,839,375	(243,142)
Operating transfers out	71,000	105,177	0	105,177

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Expenditures - continued				
Total expenditures	20,552,722	20,172,707	$ 21,395,820	$ (1,223,113)
Cash receipts over (under) expenditures	(731,393)	(1,023,622)		
Unencumbered cash, January 1	4,312,045	3,585,275		
Prior year cancelled encumbrances	4,623	29,351		
Unencumbered cash, December 31	$ 3,585,275	$ 2,591,004		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 6,209,974	$ 6,843,105	$ 6,905,239	$ (62,134)
Intergovernmental	801,108	801,848	790,972	10,876
Reimbursed expenses	90,584	60,952	114,053	(53,101)
Miscellaneous	24,893	28,078	0	28,078
Total cash receipts	7,126,559	7,733,983	$ 7,810,264	$ (76,281)
Expenditures				
Salaries & employee benefits	3,928,948	4,380,555	$ 4,709,000	$ (328,445)
Contractual	560,248	371,310	271,600	99,710
Commodities	2,908,291	2,372,608	2,832,304	(459,696)
Capital outlay	66,131	16,831	783	16,048
Total expenditures	7,463,618	7,141,304	$ 7,813,687	$ (672,383)
Cash receipts over (under) expenditures	(337,059)	592,679		
Unencumbered cash, January 1	928,804	592,141		
Prior year cancelled encumbrances	396	0		
Unencumbered cash, December 31	$ 592,141	$ 1,184,820		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance - Over (Under)
Cash receipts				
Community corrections grant	$ 275,758	$ 581,021	$ 626,220	$ (45,199)
Charges for services	12,069	0	0	0
Licenses, fees and permits	6,083	0	0	0
Reimbursed expenses	1,709	0	228,777	(228,777)
Total cash receipts	295,619	581,021	$ 854,997	$ (273,976)
Expenditures				
Salaries & employee benefits	379,462	431,488	$ 446,858	$ (15,370)
Contractual	62,318	88,535	120,500	(31,965)
Commodities	11,330	10,731	29,224	(18,493)
Capital outlay	3,695	2,950	29,640	(26,690)
Total expenditures	456,805	533,704	626,222	(92,518)
Adjustment for Qualifying Budget Credits	0	0	0	0
Total expenditures adjusted for budget credits	456,805	533,704	$ 626,222	$ (92,518)
Cash receipts over (under) expenditures	(161,186)	47,317		
Unencumbered cash, January 1	272,469	111,283		
Unencumbered cash, December 31	$ 111,283	$ 158,600		

See Independent Auditor's Report.

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 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
JUVENILE COMMUNITY INITIATIVE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance - Over (Under)
Cash receipts				
Grant income	$ 467,255	$ 480,997	$ 576,534	$ (95,537)
Miscellaneous	7,525	0	3,350	(3,350)
Total cash receipts	474,780	480,997	$ 579,884	$ (98,887)
Expenditures				
Salaries & employee benefits	45,460	207,947	$ 476,112	$ (268,165)
Contractual	15,012	25,711	119,870	(94,159)
Commodities	204	373	23,897	(23,524)
Juvenile intake	109,429	69,463	0	69,463
Juvenile intensive	223,148	186,324	0	186,324
Case mgmt.	44,506	10,056	0	10,056
Capital outlay	1,980	1,886	50	1,836
Total expenditures	439,739	501,760	619,929	(118,169)
Adjustment for Qualifying Budget Credits	0	0	0	0
Total expenditures adjusted for budget credits	439,739	501,760	$ 619,929	$ (118,169)
Cash receipts over (under) expenditures	35,041	(20,763)		
Unencumbered cash, January 1	18,345	53,386		
Unencumbered cash, December 31	$ 53,386	$ 32,623		

Lyon County, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
OPIOID PROGRAM

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2024		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Opioid Income	$ 62,535	$ 29,936	$ 42,000	$ (12,064)
Expenditures				
Commodities	12,452	29,262	$ 42,000	$ (12,738)
Office Supplies	676	30	0	30
Total expenditures	13,128	29,292	$ 42,000	$ (12,708)
Cash receipts over (under) expenditures	49,407	644		
Unencumbered cash, January 1	33,880	83,287		
Unencumbered cash, December 31	$ 83,287	$ 83,931		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
MULTI-YEAR CAPITAL IMPROVEMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Sales Tax	$ 3,638,707	$ 3,723,687	$ 3,300,000	$ 423,687
Sale of fixed assets	54,951	44,550	72,000	(27,450)
Interest	253,735	224,250	100,000	124,250
Total cash receipts	3,947,393	3,992,489	$ 3,472,000	$ 520,489
Expenditures				
Capital outlay	2,902,706	3,826,655	$ 4,121,785	$ (295,130)
Appropriations	100,000	242,000	230,000	12,000
Transfers Out	250,000	0	0	0
Total expenditures	3,252,706	4,068,655	$ 4,351,785	$ (283,130)
Cash receipts over (under) expenditures	694,687	(76,166)		
Unencumbered cash, January 1	4,651,126	5,356,641		
Prior year cancelled encumbrances	10,828	11,705		
Unencumbered cash, December 31	$ 5,356,641	$ 5,292,180		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
CITIZENS REVIEW BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Grant income	$ 28,198	$ 27,129	$ 26,277	$ 852
Total cash receipts	28,198	27,129	$ 26,277	$ 852
Expenditures				
Salaries & employee benefits	21,265	23,222	$ 26,620	$ (3,398)
Contractual	4,818	1,506	9,000	(7,494)
Commodities	1,991	1,678	2,000	(322)
Total expenditures	28,074	26,406	$ 37,620	$ (11,214)
Cash receipts over (under) expenditures	124	723		
Unencumbered cash, January 1	21,917	22,041		
Unencumbered cash, December 31	$ 22,041	$ 22,764		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
911 SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Charges for service	$ 221,886	$ 228,027	$ 220,000	$ 8,027
Reimbursed Expense	2,447	0	0	0
	224,333	228,027	$ 220,000	$ 8,027
Expenditures				
Contractual	236,595	232,250	$ 206,692	$ 25,558
Capital outlay	11,652	671	140,000	(139,329)
Total expenditures	248,247	232,921	$ 346,692	$ (113,771)
Cash receipts over (under) expenditures	(23,914)	(4,894)		
Unencumbered cash, January 1	359,942	336,161		
Prior Year cancelled encumbrances	133	468		
Unencumbered cash, December 31	$ 336,161	$ 331,735		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
MENTAL HEALTH

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 404,884	$ 423,799	$ 425,926	$ (2,127)
Total Cash Receipts	404,884	423,799	$ 425,926	$ (2,127)
Expenditures				
Appropriations	400,000	412,000	$ 412,000	$ 0
Cash receipts over (under) expenditures	4,884	11,799		
Unencumbered cash, January 1	17,926	22,810		
Unencumbered cash, December 31	$ 22,810	$ 34,609		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
NEWMAN HOSPITAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 483,525	$ 666,129	$ 673,879	$ (7,750)
Total Cash Receipts	483,525	666,129	$ 673,879	$ (7,750)
Expenditures				
Appropriations	500,000	650,000	$ 650,000	$ 0
Cash receipts over (under) expenditures	(16,475)	16,129		
Unencumbered cash, January 1	47,241	30,766		
Unencumbered cash, December 31	$ 30,766	$ 46,895		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2l

SPECIAL PURPOSE FUNDS
NOXIOUS WEED

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 203,596	$ 105,160	$ 102,826	$ 2,334
Reimbursements	329,517	383,171	328,903	54,268
Total cash receipts	533,113	488,331	$ 431,729	$ 56,602
Expenditures				
Salaries & employee benefits	193,719	180,983	$ 207,020	$ (26,037)
Contractual	8,303	8,654	15,700	(7,046)
Commodities	369,759	383,158	309,500	73,658
Capital outlay	6,840	600	5,000	(4,400)
Total expenditures	578,621	573,395	537,220	36,175
Adjustment for Qualifying Budget Credits	0	0	54,268	(54,268)
Total expenditures adjusted for budget credits	578,621	573,395	$ 591,488	$ (18,093)
Cash receipts over (under) expenditures	(45,508)	(85,064)		
Unencumbered cash, January 1	153,347	107,839		
Unencumbered cash, December 31	$ 107,839	$ 22,775		

Lyon County, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
HETLINGER DEVELOPMENTAL CENTER

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 37,598	$ 36,238	$ 35,912	$ 326
Total cash receipts	37,598	36,238	$ 35,912	$ 326
Expenditures				
Appropriations	37,000	37,000	$ 37,000	$ 0
Cash receipts over (under) expenditures	598	(762)		
Unencumbered cash, January 1	6,088	6,686		
Unencumbered cash, December 31	$ 6,686	$ 5,924		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
TREASURER TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Tech Fees	$ 6,458	$ 7,417	$ 6,700	$ 717
Total receipts	6,458	7,417	$ 6,700	$ 717
Expenditures				
Contractual	0	10,804	$ 29,612	$ (18,808)
Commodities	0	522	0	522
Capital Outlay	3,284	1,033	0	1,033
Total expenditures	3,284	12,359	$ 29,612	$ (17,253)
Cash receipts over (under) expenditures	3,174	(4,942)		
Unencumbered cash, January 1	18,732	21,906		
Unencumbered cash, December 31	$ 21,906	$ 16,964		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
COUNTY CLERK TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Tech Fees	$ 6,458	$ 7,417	$ 6,700	$ 717
Total receipts	6,458	7,417	$ 6,700	$ 717
Expenditures				
Commodities	1,095	589	$ 38,623	$ (38,034)
Total expenditures	1,095	589	$ 38,623	$ (38,034)
Cash receipts over (under) expenditures	5,363	6,828		
Unencumbered cash, January 1	26,318	31,681		
Unencumbered cash, December 31	$ 31,681	$ 38,509		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
SPECIAL ROAD & BRIDGE MACHINERY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Reimbursements	$ 125,683	122,116	$ 0	$ 122,116
Sale of fixed assets	375	0	0	0
Total receipts	126,058	122,116	$ 0	$ 122,116
Expenditures				
Contractual	115,000	30,196	$ 225,375	$ (195,179)
Commodities	24,390	68,724	0	68,724
Total expenditures	139,390	98,920	$ 225,375	$ (126,455)
Cash receipts over (under) expenditures	(13,332)	23,196		
Unencumbered cash, January 1	251,017	237,685		
Unencumbered cash, December 31	$ 237,685	$ 260,881		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2q

SPECIAL PURPOSE FUNDS
SPECIAL BRIDGE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 732,886	$ 806,292	$ 811,765	$ (5,473)
Reimbursed expenses	4,168	380	0	380
Sale of fixed assets	0	0	0	0
Total cash receipts	737,054	806,672	$ 811,765	$ (5,093)
Expenditures				
Salaries & employee benefits	198,668	176,444	$ 403,200	$ (226,756)
Contractual	150,338	54,861	80,300	(25,439)
Commodities	380,973	348,328	339,045	9,283
Capital Outlay	2,300	124,223	0	124,223
Total expenditures	732,279	703,856	$ 822,545	$ (118,689)
Cash receipts over (under) expenditures	4,775	102,816		
Unencumbered cash, January 1	17,781	22,556		
Prior Year cancelled encumbrances	0	92,088		
Unencumbered cash, December 31	$ 22,556	$ 217,460		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
REGISTER OF DEEDS TECHNOLOGY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Licenses, fees and permits	$ 26,005	$ 29,668	$ 27,000	$ 2,668
Total cash receipts	26,005	29,668	$ 27,000	$ 2,668
Expenditures				
Contractual	27,113	32,384	$ 33,321	$ (937)
Commodities	503	0	20,000	(20,000)
Capital outlay	2,417	0	8,693	(8,693)
Total expenditures	30,033	32,384	$ 62,014	$ (29,630)
Cash receipts over (under) expenditures	(4,028)	(2,716)		
Unencumbered cash, January 1	60,252	56,224		
Unencumbered cash, December 31	$ 56,224	$ 53,508		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
COUNTY AUTO VEHICLE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025		
	Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Fees	$ 254,037	$ 255,644	$ 247,485	$ 8,159
Miscellaneous	3,877	3,731	0	3,731
Total cash receipts	257,914	259,375	$ 247,485	$ 11,890
Expenditures				
Salaries & employee benefits	273,149	360,642	$ 279,118	$ 81,524
Contractual	13,261	3,401	6,700	(3,299)
Commodities	5,112	3,486	3,350	136
Capital outlay	0	2,000	0	2,000
Total expenditures and budget credits	291,522	369,529	$ 289,168	$ 80,361
Cash receipts over (under) expenditures	(33,608)	(110,154)		
Unencumbered cash, January 1	(30,430)	(64,038)		
Unencumbered cash, December 31	$ (64,038)	$ (174,192)		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2t

SPECIAL PURPOSE FUNDS
PROSECUTOR TRAINING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance - Over (Under)
Cash receipts				
Licenses, fees and permits	$ 4,142	$ 5,368	$ 4,000	$ 1,368
Expenditures				
Prosecuting Attorney Fees	1,502	0	$ 0	$ 0
Prosecutor training	2,862	1,942	10,000	(8,058)
Total expenditures and budget credits	4,364	1,942	$ 10,000	$ (8,058)
Cash receipts over (under) expenditures	(222)	3,426		
Unencumbered cash, January 1	9,108	8,886		
Prior Year cancelled encumbrances	0	110		
Unencumbered cash, December 31	$ 8,886	$ 12,422		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2u

SPECIAL PURPOSE FUNDS
ADULT GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Grant Income	$ 36,730	$ 40,000
Total receipts	36,730	40,000
Expenditures		
Contractual	34,719	28,379
Travel	650	990
Miscellaneous	0	1,198
Total expenditures	35,369	30,567
Cash receipts over (under) expenditures	1,361	9,433
Unencumbered cash, January 1	(5,948)	(4,587)
Unencumbered cash, December 31	$ (4,587)	$ 4,846

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2v

SPECIAL PURPOSE FUNDS
SPECIAL ROAD AND BRIDGE 559A

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 484,368	$ 425,398	$ 426,686	$ (1,288)
Reimbursed expenses	48	113	0	113
Total cash receipts	484,416	425,511	$ 426,686	$ (1,175)
Expenditures				
Contractual	2,905	0	$ 36,000	$ (36,000)
Operating supplies	419,006	415,482	414,000	1,482
Total expenditures	421,911	415,482	$ 450,000	$ (34,518)
Cash receipts over (under) expenditures	62,505	10,029		
Unencumbered cash, January 1	33,044	95,549		
Prior year cancelled encumbrances	0	0		
Unencumbered cash, December 31	$ 95,549	$ 105,578		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2w

SPECIAL PURPOSE FUNDS
CARES/AARP GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Transfers in	$ 0	$ 4,598
Total receipts	0	4,598
Expenditures		
Capital outlay	105,772	206,039
Appropriations	8,050	0
Miscellaneous	24,840	50,552
Total expenditures	138,662	256,591
Cash receipts over (under) expenditures	(138,662)	(251,993)
Unencumbered cash, January 1	386,576	251,749
Prior year cancelled encumbrances	3,835	244
Unencumbered cash, December 31	$ 251,749	$ 0

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2x

SPECIAL PURPOSE FUNDS
JUVENILE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Grant income	$ 270,584	$ 0	$ 0	$ 0
Charges for Services	3,185	18,936	0	18,936
Reimbursed Expenses	1,328	7,318	0	7,318
Total receipts	275,097	26,254	$ 0	$ 26,254
Expenditures				
Salaries & employee benefits	0	8,662	$ 14,000	$ (5,338)
Contractual	1,471	2,590	42,053	(39,463)
Commodities	865	2,457	1,000	1,457
Total expenditures	2,336	13,709	$ 57,053	$ (43,344)
Cash receipts over (under) expenditures	272,761	12,545		
Unencumbered cash, January 1	57,053	329,814		
Unencumbered cash, December 31	$ 329,814	$ 342,359		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2y

SPECIAL PURPOSE FUNDS
REINVESTMENT GRANT #1

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Grant income	$ 0	$ 40,970	$ 52,588	$ (11,618)
Total receipts	0	40,970	$ 52,588	$ (11,618)
Expenditures				
Contractual	20,268	22,468	$ 26,295	$ (3,827)
Miscellaneous	0	850	0	850
Total expenditures	20,268	23,318	$ 26,295	$ (2,977)
Cash receipts over (under) expenditures	(20,268)	17,652		
Unencumbered cash, January 1	64,018	43,750		
Unencumbered cash, December 31	$ 43,750	$ 61,402		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2z

SPECIAL PURPOSE FUNDS
TORT LIABILITY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 438,613	$ 435,117	$ 437,817	$ (2,700)
Transfer in	71,000	100,580	100,000	580
Total cash receipts	509,613	535,697	$ 537,817	$ (2,120)
Expenditures				
General liability insurance	466,290	532,174	$ 525,000	$ 7,174
Transfer out	0	0	100,000	(100,000)
Total expenditures	466,290	532,174	$ 625,000	$ (92,826)
Cash receipts over (under) expenditures	43,323	3,523		
Unencumbered cash, January 1	158,978	202,301		
Unencumbered cash, December 31	$ 202,301	$ 205,824		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2aa

SPECIAL PURPOSE FUNDS
SPECIAL ALCOHOL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Intergovernmental				
Liquor tax	$ 5,097	$ 6,202	$ 3,000	$ 3,202
Expenditures				
Appropriations	0	0	$ 41,820	$ (41,820)
Cash receipts over (under) expenditures	5,097	6,202		
Unencumbered cash, January 1	35,919	41,016		
Unencumbered cash, December 31	$ 41,016	$ 47,218		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2bb

SPECIAL PURPOSE FUNDS
SPECIAL PARKS & RECREATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 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 2cc

SPECIAL PURPOSE FUNDS
REINVESTMENT GRANT #2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Grant income	$ 0	$ 45,195
Total receipts	0	45,195
Expenditures		
Salaries & employee benefits	0	25,265
Contractual	4,359	10,622
Commodities	0	738
Capital outlay	0	799
Total expenditures	4,359	37,424
Cash receipts over (under) expenditures	(4,359)	7,771
Unencumbered cash, January 1	20,450	16,091
Unencumbered cash, December 31	$ 16,091	$ 23,862

Lyon County, Kansas

Schedule 2dd

SPECIAL PURPOSE FUNDS
HEALTH DEPARTMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 623,344	$ 652,839	$ 656,483	$ (3,644)
Total cash receipts	623,344	652,839	$ 656,483	$ (3,644)
Expenditures				
Appropriation	650,000	650,000	$ 650,000	$ 0
Cash receipts over (under) expenditures	(26,656)	2,839		
Unencumbered cash, January 1	69,946	43,290		
Unencumbered cash, December 31	$ 43,290	$ 46,129		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2ee

SPECIAL PURPOSE FUNDS
TRANSIENT GUEST TAX

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Transient guest tax	$ 13,990	$ 16,279
Interest income	2,349	2,285
Total cash receipts	16,339	18,564
Expenditures		
Capital outlay	0	0
Total expenditures	0	0
Cash receipts over (under) expenditures	16,339	18,564
Unencumbered cash, January 1	51,749	68,088
Unencumbered cash, December 31	$ 68,088	$ 86,652

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2ff

SPECIAL PURPOSE FUNDS
DRUG TAX LAW ENFORCEMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Drug tax	$ 0	$ 15,000
Expenditures		
Contractual	0	1,173
Commodities	0	228
Capital outlay	0	14,073
Total expenditures	0	15,474
Cash receipts over (under) expenditures	0	(474)
Unencumbered cash, January 1	1,595	1,595
Unencumbered cash, December 31	$ 1,595	$ 1,121

Lyon County, Kansas

Schedule 2gg

SPECIAL PURPOSE FUNDS
SPECIAL LAW ENFORCEMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Intergovernmental	$ 1,558	$ 0
Total cash receipts	1,558	0
Expenditures		
Contractual	14,600	10,132
Commodities	0	3,013
Capital Outlay	0	4,307
Total expenditures	14,600	17,452
Cash receipts over (under) expenditures	(13,042)	(17,452)
Unencumbered cash, January 1	46,907	33,865
Unencumbered cash, December 31	$ 33,865	$ 16,413

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2hh

SPECIAL PURPOSE FUNDS
SPECIAL PROSECUTOR FORFEITURE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Intergovernmental	$ 5,013	$ 4,376
Donations	1,515	0
Total cash receipts	6,528	4,376
Expenditures		
Contractual	0	0
Capital outlay	0	11,755
Total expenditures	0	11,755
Cash receipts over (under) expenditures	6,528	(7,379)
Unencumbered cash, January 1	29,305	35,833
Unencumbered cash, December 31	$ 35,833	$ 28,454

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2ii

SPECIAL PURPOSE FUNDS
DIVERSIONARY SERVICE FEES

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Intergovernmental	$ 112,679	$ 111,087
Expenditures		
Contractual	62,176	36,704
Commodities	2,805	819
Other	6,261	8,125
Capital outlay	13,332	4,474
Total expenditures	84,574	50,122
Cash receipts over (under) expenditures	28,105	60,965
Unencumbered cash, January 1	105,783	133,888
Unencumbered cash, December 31	$ 133,888	$ 194,853

Lyon County, Kansas

Schedule 2jj

SPECIAL PURPOSE FUNDS
WORTHLESS CHECKS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 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 2kk

SPECIAL PURPOSE FUNDS
PENDING FORFEITURE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 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

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2ll

SPECIAL PURPOSE FUNDS
FEDERAL FORFEITURE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 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 2mm

SPECIAL PURPOSE FUNDS
GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Grants	$ 245,000	$ 0
Total receipts	245,000	0
Expenditures		
Contractual	0	0
Capital outlay	245,000	0
Total expenditures	245,000	0
Cash receipts over (under) expenditures	0	0
Unencumbered cash, January 1	0	0
Unencumbered cash, December 31	$ 0	$ 0

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2nn

SPECIAL PURPOSE FUNDS
BOND PROCEEDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Bond proceeds	$ 0	$ 5,083,017
Total receipts	0	5,083,017
Expenditures		
Capital outlay	0	0
Total expenditures	0	0
Cash receipts over (under) expenditures	0	5,083,017
Unencumbered cash, January 1	0	0
Unencumbered cash, December 31	$ 0	$ 5,083,017

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2oo

SPECIAL PURPOSE FUNDS
DIVERSION TREATMENT PROGRAM

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Reimbursements	$ 0	$ 945
Total receipts	0	945
Expenditures		
Contractual	0	0
Total expenditures	0	0
Cash receipts over (under) expenditures	0	945
Unencumbered cash, January 1	0	0
Unencumbered cash, December 31	$ 0	$ 945

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 3

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Oil and Gas Depletion Trust	$ 147,759	$ 4,406	$ 0	$ 152,165
County Library	11,438	331,204	322,818	19,824
Recreation Districts	1,421	19,318	18,300	2,439
Fire Districts	52,855	729,835	723,126	59,564
Bankruptcy	5,829	1,482	4,308	3,003
Tax Collections	36,187,811	5,220,917	3,859,233	37,549,495
State Funds	8,420	703,566	705,235	6,751
City Funds	225	12,787,729	12,787,729	225
Unified School Districts	20,650	25,007,663	25,021,432	6,881
Townships Funds	0	192,067	192,067	0
Library	0	30,773	30,773	0
Cemetery Funds	0	5,530	5,530	0
Watersheds	12	152,660	152,660	12
Fire Districts	81	301,951	301,954	78
Riverside RHID	0	42,937	42,937	0
Pleasant Point RHID	0	34,879	34,879	0
Whittier Mehtropolis RHID	0	4,767	4,767	0
District Court	80,317	174,704	254,071	950
Law Library	123,699	47,575	8,588	162,686
Out of County Cash Bonds	1	178,199	162,575	15,625
Detention Center	93,598	294,099	350,131	37,566
Total agency funds	$ 36,734,116	$ 46,266,261	$ 44,983,113	$ 38,017,264

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, 2025

(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Intergovernmental	$ 60,000	$ 60,000
Charges for services	264,650	233,992
Investment revenue	600	797
Livestock Sale Receipts	80,171	100,309
Miscellaneous	11,729	1,616
Total cash receipts	417,150	396,714
Expenditures		
Current		
Culture and recreation	394,602	463,900
Cash receipts over (under) expenditures	22,548	(67,186)
Unencumbered cash, January 1	357,671	380,219
Unencumbered cash, December 31	$ 380,219	$ 313,033

See Independent Auditor's Report.

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Cash receipts		
County appropriation	$ 330,000	$ 380,000
KSU salary reimbursement	54,959	65,706
Reimbursable transactions	192,185	193,278
Miscellaneous	6,506	5,721
Total cash receipts	583,650	644,705
Expenditures		
Current		
Printing, audit, treasurer bond and liability insurance	5,267	5,743
Telephone	2,100	1,650
Rent, heat and lights	11,158	11,760
Supplies, stationary and postage	4,042	2,623
Equipment	6,337	18,506
Other	7,467	8,363
Travel	5,768	6,007
Subsistence	1,389	1,953
Salaries and wages	267,010	332,972
Employee benefits	47,959	60,317
Reimbursable transactions	185,729	180,072
Total expenditures	544,226	629,966
Cash receipts over (under) expenditures	39,424	14,739
Unencumbered cash, January 1	139,438	178,862
Unencumbered cash, December 31	$ 178,862	$ 193,601

See Independent Auditor's Report.