Riley County, Kansas

Regulatory Basis
Financial Statement
December 31, 2024

Riley County, Kansas

Financial Statement
For the Year Ended December 31, 2024

Table of Contents

Independent Auditor's Report 1-3

FINANCIAL SECTION

Statement 1
Summary Statement of Receipts, Expenditures, and Unencumbered Cash 4-5

Notes to the Financial Statement 6-15

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1
Summary of Expenditures – Actual and Budget 16-17

Schedule 2
Schedule of Receipts and Expenditures – Actual and Budget
2 – 1 General 18-23

Special Purpose Funds
2 – 2 Disaster 24
2 – 3 Health Department 25-27
2 – 4 Register of Deeds Technology 28
2 – 5 County Clerk Technology 29
2 – 6 County Treasurer Technology 30
2 – 7 War Memorial 31
2 – 8 County Auction 32
2 – 9 Motor Vehicle Operations 33
2 – 10 Special Alcohol Programs 34
2 – 11 Community Corrections 35
2 – 12 Capital Improvements 36
2 – 13 Economic Development 37
2 – 14 County Building 38
2 – 15 Road and Bridge ½ Cent Sales Tax 39
2 – 16 RCPD 40
2 – 17 Landfill Closure 41
2 – 18 Fire District 42
2 – 19 Rural Fire Capital Outlay 43
2 – 20 Kansas Opioid Settlement 44
2 – 21 Local Assistance and Tribal Consistency 45
2 – 22 EMS Grants 46
2 – 23 R&B Project Sales Tax 47
2 – 24 KDOC Adult Services 48
2 – 25 KDOC Juvenile Services 49
2 – 26 KDOC Juv Reinvestment 50
2 – 27 BJA Grant 51
2 – 28 21st Jud Dist DC ADSAP 52
2 – 29 Kansas Fights Addiction 53
2 – 30 City Alcohol funds 54
2 – 31 Riley County Alcohol Funds 55
2 – 32 Riley County Salary Appropriations 56

Riley County, Kansas

Financial Statement
For the Year Ended December 31, 2024

Table of Contents

Special Purpose Funds (continued)

2 – 33	Caroline Peine Grant	57
2 – 34	GMCF Grant	58
2 – 35	Daniel Keating Foundation	59
2 – 36	Adult Services Carryover	60
2 – 37	Juvenile Services Carryover	61
2 – 38	Miscellaneous Nonbudgeted	62

Bond and Interest Fund

2 – 39	Bond and Interest	63

Capital Project Funds

2 – 40	Fire Station Projects	64
2 – 41	Fairmont Heights Capital Project	65
2 – 42	Keats Sewer Capital Project	66
2 – 43	University Park Lagoon	67

Business Funds

2 – 44	Emergency 911	68
2 – 45	Solid Waste Disposal	69
2 – 46	University Park Water and Sewer District	70
2 – 47	University Park Water and Sewer Reserve	71
2 – 48	Hunter's Island Water District	72
2 – 49	Hunter's Island Water Reserve	73
2 – 50	Carson Sewer Benefit District	74
2 – 51	Carson Sewer Reserve	75
2 – 52	Deep Creek Sewer	76
2 – 53	Deep Creek Reserve	77
2 – 54	Moehlman Bottoms Water District	78
2 – 55	Moehlman Bottoms Reserve	79
2 – 56	Valleywood Operations District	80
2 – 57	Valleywood Operations Reserve	81
2 – 58	Terra Heights Sewer District	82
2 – 59	Terra Heights Sewer Sinking	83
2 – 60	Konza Water District	84
2 – 61	Konza Water Reserve	85
2 – 62	Lakeside Heights Sewer District	86
2 – 63	Lakeside Heights Sewer Reserve	87
2 – 64	Mertz/McGehee Drainage District	88
2 – 65	High Plains Ranch Benefit District	89

Schedule 3

	Summary of Receipts and Disbursements – Agency Funds	90

Riley County, Kansas

Financial Statement
For the Year Ended December 31, 2024

Table of Contents

SINGLE AUDIT SECTION

Schedule of Expenditures of Federal Awards	91
Notes to the Schedule of Expenditures of Federal Awards	92
Schedule of Findings and Questioned Costs	93
Summary Schedule of Prior Year Findings and Questioned Costs	94
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with *Government Auditing Standards*	95-96
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	97-99

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

INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Riley County, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on US Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on US Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

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

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

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

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

Supplementary Information

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

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated September 16, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
September 16, 2025

JGA ACCOUNTANTS ADVISORS

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	$ 18,687,579	12,300	$ 39,078,849	$ 49,103,502	$ 8,675,226	$ 485,418	$ 9,160,644
Special Purpose Funds							
Disaster	13,376,715	-	650,627	6,266,220	7,761,122	79,309	7,840,431
Health Department	735,547	-	5,873,479	5,634,129	974,897	3,273	978,170
Register of Deeds Technology	168,460	-	65,447	53,668	180,239	-	180,239
County Clerk Technology	167,205	-	23,646	-	190,851	-	190,851
County Treasurer Technology	101,998	-	20,136	-	122,134	-	122,134
War Memorial	10,650	-	1,875	1,440	11,085	-	11,085
County Auction	303,297	-	147,798	23,394	427,701	47	427,748
Motor Vehicle Operations	37,218	-	432,312	404,963	64,567	11,621	76,188
Special Alcohol Programs	27,037	-	18,238	27,538	17,737	-	17,737
Community Corrections	330,538	-	5,958	336,496	-	-	-
Capital Improvements	13,414,119	-	15,762,403	2,975,713	26,200,809	24,692	26,225,501
Economic Development	340,086	-	107,100	119,944	327,242	-	327,242
County Building	104,327	-	348,823	268,622	184,528	8,615	193,143
Road and Bridge 1/2 Cent Sales Tax	6,475,678	-	-	989,162	5,486,516	63,473	5,549,989
RCPD	124,590	-	5,590,349	5,710,649	4,290	-	4,290
Landfill Closure	31,173	-	30,000	23,098	38,075	634	38,709
Fire District	87,489	-	1,378,065	1,372,400	93,154	30,228	123,382
Rural Fire Capital Outlay	652,603	-	140,000	174,000	618,603	-	618,603
Kansas Opioid Settlement	133,369	-	157,202	22,795	267,776	-	267,776
Local Assistance and Tribal Consistency	100,000	-	-	-	100,000	-	100,000
EMS Grants	6,371	-	-	1,186	5,185	-	5,185
R&B Project Sales Tax	2,160,856	-	2,684,507	-	4,845,363	-	4,845,363
KDOC Adult Services	-	-	540,220	489,100	51,120	2,181	53,301
KDOC Juvenile Services	-	-	378,126	350,765	27,361	1,117	28,478
KDOC Juv Reinvestment	-	-	150,787	72,230	78,557	120	78,677
BJA Grant	-	-	181,379	199,082	(17,703)	17,653	(50)
21st Jud Dist DC ADSAP	-	-	25,938	6,094	19,844	-	19,844
Kansas Fights Addiction	-	-	166,601	118,091	48,510	-	48,510
City Alcohol Funds	-	-	39,781	38,764	1,017	11,391	12,408
Riley County Alcohol Funds	-	-	5,620	5,620	-	260	260
Riley Salary Appropriations	-	-	87,328	87,324	4	-	4
Caroline Peine Grant	-	-	2,978	3,478	(500)	500	-
GMCF Grant	-	-	8,390	6,068	2,322	241	2,563
Daniel Keating Foundation	-	-	5,065	3,855	1,210	48	1,258
Adult Services Carryover	-	-	6,974	285	6,689	-	6,689
Juvenile Services Carryover	-	-	17,468	744	16,724	-	16,724
Miscellaneous Nonbudgeted	164,830	-	119,604	70,293	214,141	1,538	215,679
Bond and Interest Fund							
Bond and Interest	249,005	-	361,033	349,170	260,868	-	260,868

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Capital Project Funds							
Fire Station Projects	$ 672	$ -	$ 270,000	$ 236,028	$ 34,644	$ -	$ 34,644
Fairmont Heights Capital Project	-	-	6,653	-	6,653	-	6,653
Keats Sewer Capital Project	416	-	44,847	79,110	(33,847)	-	(33,847)
University Park Lagoon	197,007	-	-	103,173	93,834	4,105	97,939
Business Funds							
Emergency 911	722,689	-	435,097	456,871	700,915	3,924	704,839
Solid Waste Disposal	407,126	-	3,490,758	3,315,403	582,481	225,965	808,446
University Park Water and Sewer District	79,393	-	127,679	131,060	76,012	11,005	87,017
University Park Water and Sewer Reserve	131,879	-	38,120	23,207	146,792	12,538	159,330
Hunter's Island Water District	3,748	-	37,695	40,862	581	1,149	1,730
Hunter's Island Water Reserve	11,273	-	1,677	-	12,950	-	12,950
Carson Sewer Benefit District	85,923	-	38,466	59,669	64,720	2,541	67,261
Carson Sewer Reserve	45,799	-	49,318	-	95,117	-	95,117
Deep Creek Sewer District	6,629	-	8,369	8,738	6,260	933	7,193
Deep Creek Reserve	33,029	-	4,515	2,401	35,143	-	35,142
Moehlman Bottoms Water District	11,914	-	17,966	16,998	12,882	1,539	14,421
Moehlman Bottoms Reserve	8,841	-	792	-	9,633	-	9,633
Valleywood Operations District	62,185	-	22,599	35,364	49,420	378	49,798
Valleywood Operations Reserve	129,507	-	25,000	-	154,507	-	154,507
Terra Heights Sewer District	27,916	-	25,889	38,247	15,558	2,774	18,332
Terra Heights Sewer Sinking	102,056	-	12,500	9,923	104,633	-	104,633
Konza Water District	33,367	-	96,307	100,603	29,071	10,975	40,046
Konza Water Reserve	234,795	-	-	-	234,795	-	234,795
Lakeside Heights Sewer District	1,875	-	836	1,499	1,212	127	1,339
Lakeside Heights Sewer Reserve	4,994	-	735	-	5,729	-	5,729
Mertz/McGehee Drainage District	6,183	-	-	-	6,183	-	6,183
High Plains Ranch Benefit District	1,969	-	-	-	1,969	-	1,969
Total Financial Reporting Entity	$ 60,341,925	$ 12,300	$ 79,369,924	$ 79,969,038	$ 59,755,111	$ 1,020,312	$ 60,775,422

Composition of Cash	
Certificates of Deposit	$ 14,979,078
Savings Accounts	365,718
Checking Accounts	123,121,471
Petty Cash and Change Funds	8,986
Total Cash	138,475,253
Less: Agency Funds per Schedule 3	(77,699,831)
Total Reporting Entity (Excluding Agency Funds)	$ 60,775,422

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

Riley County, Kansas

Notes to the Financial Statement
December 31, 2024

1. Summary of Significant Accounting Policies

(a) Financial Reporting County

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

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

University Park Water and Sewer District
Hunter's Island Water District
Moehlman Bottoms Water District
Terra Heights Sewer District
Valleywood Operations District
Konza Water District
Deep Creek Sewer District
Mertz/McGehee Drainage District
Carson Sewer Benefit District
Lakeside Heights Sewer District
High Plains Ranch Benefit District
Fire District #1

In addition, under applicable state statutes, the County provides accounting services to the University Park Improvement District, which provides recreation facilities for that district within the County. This is accounted for as an agency fund in the County's financial statement. This special district has a separate governing body responsible for governance decisions and the district's budget is subject to the same requirements and budget process as the County. Receipts required for the upkeep of these recreational facilities are derived solely from customer user fees.

Members of the Riley County governing body are also members of the following organizations' governing bodies. In addition, the County appropriates funds, as disclosed in the financial statement, to these organizations:

Riley County Law Enforcement Agency
Flint Hills Regional Planning Organization
Regional Juvenile Detention Center

(b) Regulatory Basis Fund Types

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources, (other than Capital Projects and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds, and payment of general long-term debt.

1. Summary of Significant Accounting Policies, Continued

(b) Regulatory Basis Fund Types, Continued

Capital Project fund – used to account for debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of goods or services.

Agency fund – funds used to report assets held by the County in a purely custodial capacity.

(c) Basis of Accounting

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

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

(d) Budgetary Information

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

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

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.

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

1. Summary of Significant Accounting Policies, Continued

(d) Budgetary Information, Continued

The following budgets were amended during the current year:

	Original Budgeted Expenditures	Amended Budgeted Expenditures
General Fund	$ 46,722,881	$ 55,435,206
Special Alcohol Programs	25,106	37,037
KDOC Adult Services	-	488,896
KDOC Juvenile Services	-	373,864
KDOC Juv Reinvestment	-	117,230
BJA Grant	-	158,894
21st Jud Dist DC ADSAP	-	25,938
Kansas Fights Addiction	-	166,601
City Alcohol Funds	-	27,800
Riley County Alcohol Funds	-	5,620
Riley County Salary Appropriations	-	87,324
Caroline Peine Grant	-	2,978
GMCF Grant	-	8,390
Daniel Keating Foundation	-	5,065
Adult Services Carryover	-	6,065
Juvenile Services Carryover	-	16,919

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

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

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

Disaster Fund
Register of Deeds Technology Fund
County Clerk Technology Fund
County Treasurer Technology Fund
War Memorial Fund
County Auction Fund
Carson Sewer Reserve Fund
Community Corrections Fund
Capital Improvements Fund
EMS Grants Fund
Road and Bridge ½ Cent Sales Tax Fund
Kansas Opioid Settlement Fund
Deep Creek Reserve Fund
Moehlman Bottoms Reserve Fund
Valleywood Operations Reserve Fund
Terra Heights Sewer Sinking Fund
Konza Water Reserve Fund
Lakeside Heights Sewer Reserve Fund
Motor Vehicle Operations Fund
Hunter's Island Water Reserve Fund
R&B Sales Tax Fund
University Park Water and Sewer Reserve Fund
Rural Fire Capital Outlay Fund
Landfill Closure Fund

1. Summary of Significant Accounting Policies, Continued

(d) Budgetary Information, Continued

Prosecuting Attorney Training Fund	Local Assistance and Tribal Consistency Fund
EMS Grants Fund	R&B Project Sales Tax
KDOC Adult Services Fund	KDOC Juvenile Services Fund
KDOC Juv Reinvestment Fund	BJA Grant Fund
21st Jud Dist DC ADSAP Fund	Kansas Fights Addiction Fund
City Alcohol Funds	Riley County Alcohol Funds
Riley County Salary Appropriations Fund	Caroline Peine Grant Fund
GMCF Grant Fund	Daniel Keating Foundation Fund
Adult Services Carryover Fund	Juvenile Services Carryover Fund

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

1. Summary of Significant Accounting Policies, Continued

(e) Investment Earnings

Cash balances in all funds are considered in determining the amount to be invested. Investment earnings are credited to the Emergency 911, Register of Deeds Technology, County Clerk Technology, County Treasurer Technology, Capital Improvements, and various capital project funds based on their average cash balances throughout the year. All other investment earnings are credited to the General Fund.

(f) Reimbursements

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

(g) Property Tax

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

2. Stewardship, Compliance and Accountability

Budget Violation

K.S.A. 79-2935 states that expenditures, including encumbrances, in any lawfully budgeted fund shall not exceed the adopted budget of expenditures plus any reimbursements (budget credits) of current year expenditures for such fund that budget year. As of December 31, 2024, the funds that exceeded their budget are as follows:

2. Stewardship, Compliance and Accountability, Continued

Budget Violation, Continued

Fund	Amount exceeded budget
Motor Vehicle Operations	$ 11,665
Fire District	3,614
Rural Fire Capital Outlay	61,731
KDOC Adult Services	203
City Alcohol Funds	10,964
Caroline Peine Grant	499
Hunter's Island Water District	2,276

Cash Violation

K.S.A. 10-1113 requires that expenditures be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. At December 31, 2024, the BJA Grant Fund, Caroline Peine Grant Fund, and Keats Sewer Capital Project Fund have ending unencumbered cash balances of $(17,703), $(500), and $(33,847), respectively. The county received reimbursements from grant funds subsequent to year end.

3. Deposits and Investments

The County pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the County's investments.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" with Kansas State Bank are from April 15th through June 13th and December 3rd through January 31st.

At December 31, 2024, the County's carrying amount of deposits was $138,463,139 and the bank balance was $138,951,987. The difference between the bank and book balances consisted of outstanding checks. The bank balance was secured by a combination of federal depository insurance, letters of credit, and pledged securities.

3. Deposits and Investments, Continued

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. Capital Projects

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

Project	Project Authorization	Expended To Date
Sewers	$ 229,221	$ 190,971
Bridges	485,263	443,538
Culverts	228,167	33,776
Facilities	12,956,722	6,966,653
Roads	1,530,140	1,530,140
Solid Waste	91,985	50,235

5. Interfund Transfers

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

From	To	Regulatory Authority	Amount
General	Economic Development	K.S.A. 19-4102	$ 107,100
General	Capital Improvement	K.S.A. 19-120	14,442,446
General	Landfill Closure	Court Order	30,000
General	Health Department	K.S.A. 65-204	1,665,647
BJA Grant	Community Corrections	Home Rule	5,958
Capital Improvement	County Bond and Interest	Home Rule	182,100
Carson Sewer Benefit District	Carson Sewer Reserve	Home Rule	45,000
Community Corrections	Caroline Peine Grant	Home Rule	2,978
Community Corrections	City Alcohol Funds	Home Rule	11,981
Community Corrections	Daniel Keating Foundation	Home Rule	4,865
Community Corrections	GMCF Grant	Home Rule	4,640
Community Corrections	Kansas Fights Addiction	Home Rule	96,601
Community Corrections	KDOC Adult Services	Home Rule	8,942
Community Corrections	KDOC Juvenile Services	Home Rule	27,710
Community Corrections	KDOC Juvenile Reinvestment	Home Rule	150,787
Community Corrections	Riley County Alcohol Funds	Home Rule	4
Economic Development	County Bond and Interest	Home Rule	52,153
KDOC Adult Services	Adult Services Carryover	Home Rule	5,665
KDOC Juvenile Services	Juvenile Services Carryover	Home Rule	16,869
Kansas Opioid Settlement	Health Department	Home Rule	22,795
Motor Vehicle Operations	General	Home Rule	337,218
Riley County Fire District	Fire Station Project	K.S.A. 19-3612	270,000
Riley County Fire District	Rural Fire Capital Outlay	K.S.A. 19-3612	140,000
Riley County Alcohol Funds	Riley County Salary Appropriations	Home Rule	4
Riley County Alcohol Funds	Special Alcohol Programs	Home Rule	239
Special Alcohol	General	Home Rule	19,422
Tax Sale Proceeds	General	Home Rule	1,519
Tax Sale Proceeds	Special Park & Recreation	Home Rule	9,711
University Park Water and Sewer District	University Park Water and Sewer Reserve	Home Rule	25,000
Valleywood Operations	Valleywood Operations Reserve	Bond Covenant	25,000
21st District Adult Drug Court	21st Jud District DC ADSAP	K.S.A. 8-145	25,938

6. Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2023-B - Temporary Note	4.000%	09/01/2023	275,000	03/01/2025	$ 275,000	$ -	$ -	$ 275,000	$ 11,000
Series 2023-A	6.330%	08/22/2023	92,500	09/01/2033	92,500	-	6,500	86,000	6,002
Series 2021-B	2.00%-3.00%	08/31/2021	2,480,000	09/01/2052	2,295,000	-	90,000	2,205,000	53,838
Series 2021-A	1.750%	08/27/2021	306,731	08/27/2061	295,913	-	5,537	290,376	5,193
Series 2020-A-USDA	2.375%	04/01/2020	1,222,000	04/01/2050	1,134,761	-	31,145	1,103,616	26,277
Series 2017-Bond Refunding	2.00%	11/15/2017	1,920,000	09/01/2025	355,000	-	175,000	180,000	7,100
Series 2016-A-USDA	2.75%	08/16/2016	600,000	08/16/2041	472,000	-	21,000	451,000	12,980
Series 2016-B-SCBA	2.375%	11/08/2016	375,000	11/08/2031	216,000	-	25,000	191,000	5,130
Subtotal Bonds					5,136,174	-	354,182	4,781,992	127,520
Finance Leases									
Fire Station Radio	1.75%	04/30/2020	285,000	04/30/2025	116,974	-	57,980	58,994	2,047
2018 Radio Infrastructure	2.95%	05/23/2018	5,113,137	05/24/2033	3,649,963	-	319,122	3,330,841	107,674
Subtotal of Finance Leases					3,766,937	-	377,102	3,389,835	109,721
Total Contractual Indebtedness					$ 8,903,111	$ -	$ 731,284	$ 8,171,827	$ 237,241

6. Long-Term Debt, Continued

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

	Years												
	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	2045-2049	2050-2054	2055-2059	2060-2064	Total
Principal													
General Obligation Bonds	$ 639,842	$ 193,681	$ 196,540	$ 203,341	$ 161,317	$ 760,737	$ 732,531	$ 720,409	$ 727,860	$ 375,659	$ 49,208	$ 20,867	$ 4,781,992
Finance Leases	387,531	338,228	348,206	358,477	369,053	1,588,340	-	-	-	-	-	-	3,389,835
Total Principal	1,027,373	531,909	544,746	561,818	530,370	2,349,077	732,531	720,409	727,860	375,659	49,208	20,867	8,171,827
Interest													
General Obligation Bonds	113,648	99,527	93,938	88,359	82,354	346,017	259,033	175,351	97,663	22,156	4,442	550	1,383,038
Finance Leases	99,292	88,568	78,590	68,318	57,743	118,843	-	-	-	-	-	-	511,354
Total Interest	212,940	188,095	172,528	156,677	140,097	464,860	259,033	175,351	97,663	22,156	4,442	550	1,894,392
Total Principal & Interest	$ 1,240,313	$ 720,004	$ 717,274	$ 718,495	$ 670,467	$ 2,813,937	$ 991,564	$ 895,760	$ 825,523	$ 397,815	$ 53,650	$ 21,417	$ 10,066,219

7. Compensated Absences

Expenses for accumulated vacation and sick leave earned by the employees of the County are recorded when paid or taken by the employee. The County's policies regarding vacations, short-term sick leave, and personal time off are combined into an annual leave category. The annual leave policy permits employees to accumulate a maximum of 12 to 21 days. Upon termination or resignation from service with the County, employees are entitled to payment of all annual leave earned prior to termination or resignation. All regular full-time employees earn and accumulate extended sick leave at the rate of 1.85 hours for each regular pay period of service. Upon retirement, an employee may receive compensation for accumulated extended sick leave at the rates in the County's extended sick leave payout table. To qualify for extended sick leave payment, an employee must have 384 hours accumulated. The County will pay 120 hours' compensation for 384 hours accumulated up to a maximum 376 hours' compensation for 768 hours accumulated. At December 31, 2024, the County's potential liability for accumulated vacation and sick leave was approximately $1,232,526 and $152,482, respectively. This is not reflected in the financial statement.

8. Defined Benefit Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $1,462,377 for KPERS and $838,687 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $14,276,713 and $7,683,151 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

9. **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the part three fiscal years. There have been no decreases in insurance from the prior year.

10. Landfill Closure and Post-Closure Costs

State and Federal laws and regulations require that the County place a final cover on its landfill site when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The landfill was closed December 31, 1991. Any liability for post-closure care costs associated with the landfill has not been determined. The County incurs monitoring and other costs annually related to the closed facility. The actual cost of closure and post-closure care costs may vary significantly over time due to changes in technology or changes in landfill laws and regulations. These costs will be paid by taxpayers through transfers from the General Fund as they are incurred.

11. Subsequent Events

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

Regulatory Required Supplementary Information

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

Funds		Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General		$ 55,435,206	$ -	$ 55,435,206	$ 49,103,502	$ (6,331,704)
Special Purpose Funds						
Disaster	*	6,773,382	-	6,773,382	6,266,220	(507,162)
Health Department		5,601,756	31,571	5,633,327	5,634,129	802
Register of Deeds Technology	*	198,870	-	198,870	53,668	(145,202)
County Clerk Technology	*	179,871	-	179,871	-	(179,871)
County Treasurer Technology	*	97,183	-	97,183	-	(97,183)
War Memorial	*	1,000	440	1,440	1,440	-
County Auction	*	42,206	-	42,206	23,394	(18,812)
Motor Vehicle Operations	*	393,298	-	393,298	404,963	11,665
Special Alcohol Programs		37,037	-	37,037	27,538	(9,499)
Community Corrections	*	1,250,832	-	1,250,832	336,496	(914,336)
Capital Improvements	*	7,990,119	-	7,990,119	2,975,713	(5,014,406)
Economic Development	*	259,053	-	259,053	119,944	(139,109)
County Building		430,000	-	430,000	268,622	(161,378)
Road and Bridge 1/2 Cent Sales Tax	*	6,892,240	-	6,892,240	989,162	(5,903,078)
RCPD	*	5,745,592	-	5,745,592	5,710,649	(34,943)
Landfill Closure		52,623	-	52,623	23,098	(29,525)
Fire District	*	1,368,786	-	1,368,786	1,372,400	3,614
Rural Fire Capital Outlay		112,269	-	112,269	174,000	61,731
Kansas Opioid Settlement		222,546	-	222,546	22,795	(199,751)
Local Assistance and Tribal Consistency	*	150,000	-	150,000	-	(150,000)
EMS Grants	*	2,088	-	2,088	1,186	(902)
R&B Project Sales Tax	*	3,967,650	-	3,967,650	-	(3,967,650)
KDOC Adult Services	*	488,897	-	488,897	489,100	203
KDOC Juvenile Services	*	373,864	-	373,864	350,765	(23,099)
KDOC Juv Reinvestment	*	117,230	-	117,230	72,230	(45,000)
BJA Grant	*	158,894	40,188	199,082	199,082	-
21st Jud Dist DC ADSAP	*	25,938	-	25,938	6,094	(19,844)
Kansas Fights Addiction	*	166,601	-	166,601	118,091	(48,510)
City Alcohol Funds	*	27,800	-	27,800	38,764	10,964
Riley County Alcohol Funds	*	5,620	-	5,620	5,620	-
Riley Salary Appropriations	*	87,324	-	87,324	87,324	-
Caroline Peine Grant	*	2,979	-	2,979	3,478	499
GMCF Grant	*	8,390	-	8,390	6,068	(2,322)
Daniel Keating Foundation	*	5,064	-	5,064	3,855	(1,209)
Adult Services Carryover	*	6,065	-	6,065	285	(5,780)
Juvenile Services Carryover	*	16,919	-	16,919	744	(16,175)

* Funds not required by statute to be budgeted

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

Funds		Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Bond and Interest Fund						
Bond and Interest		$ 478,856	$ -	$ 478,856	$ 349,170	$ (129,686)
Capital Project Funds						
Fire Station Projects	*	513,850	-	513,850	236,028	(277,822)
Business Funds						
Emergency 911		502,665	-	502,665	456,871	(45,794)
Solid Waste Disposal		3,672,807	-	3,672,807	3,315,403	(357,404)
University Park Water and Sewer District		168,034	-	168,034	131,060	(36,974)
University Park Water and Sewer Reserve	*	173,850	-	173,850	23,207	(150,643)
Hunter's Island Water District		38,586	-	38,586	40,862	2,276
Hunter's Island Water Reserve	*	11,225	-	11,225	-	(11,225)
Carson Sewer Benefit District		79,816	-	79,816	59,669	(20,147)
Carson Sewer Reserve	*	73,687	-	73,687	-	(73,687)
Deep Creek Sewer District		11,349	-	11,349	8,738	(2,611)
Deep Creek Reserve	*	39,243	-	39,243	2,401	(36,842)
Moehlman Bottoms Water District		26,565	-	26,565	16,998	(9,567)
Moehlman Bottoms Reserve	*	18,456	-	18,456	-	(18,456)
Valleywood Operations District		67,029	-	67,029	35,364	(31,665)
Valleywood Operations Reserve	*	118,630	-	118,630	-	(118,630)
Terra Heights Sewer District		66,245	-	66,245	38,247	(27,998)
Terra Heights Sewer Sinking	*	137,400	-	137,400	9,923	(127,477)
Konza Water District		121,900	-	121,900	100,603	(21,297)
Konza Water Reserve	*	157,647	-	157,647	-	(157,647)
Lakeside Heights Sewer District		2,345	-	2,345	1,499	(846)
Lakeside Heights Sewer Reserve	*	6,230	-	6,230	-	(6,230)
Mertz/McGehee Drainage District		6,183	-	6,183	-	(6,183)

* Funds not required by statute to be budgeted

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

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 25,452,057	$ 26,155,925	$ (703,868)
Delinquent Tax	336,068	-	336,068
Motor Vehicle Tax	2,157,299	1,998,282	159,017
Recreational Vehicle Tax	19,289	19,606	(317)
Watercraft Tax	15,450	15,667	(217)
Commercial Vehicle Tax	86,471	84,447	2,024
16/20 M Vehicle Tax	15,102	15,101	1
Intangibles Tax	271,181	271,181	-
Interest on Taxes	363,274	300,000	63,274
Local Sales Tax	2,339,483	2,000,000	339,483
Interest Income	2,972,457	2,612,807	359,650
Reimbursed Expenses	658,453	-	658,453
Franchise Fees	23,174	35,000	(11,826)
Licenses, Fees, Permits	373,850	800,407	(426,557)
Diversion Fees	54,234	60,000	(5,766)
Special City/County Highway Fund	1,038,498	1,105,011	(66,513)
PILT - Payments in Lieu of Taxes	45,682	45,682	-
Grants Non-Federal	34,815	-	34,815
Vehicle Rental Excise Tax	44,130	45,059	(929)
Recording Fees	380,379	300,000	80,379
21st Judicial District Case Receipts	26,489	40,000	(13,511)
Heritage Trust	28,101	-	28,101
Miscellaneous Collections	49,496	-	49,496
Ambulance Fees	1,935,258	1,624,951	310,307
Transfers In	358,159	300,000	58,159
Total Receipts	39,078,849	$ 37,829,126	$ 1,249,723
Expenditures			
County Attorney			
Personnel Services	1,824,660	$ 1,897,020	$ (72,360)
Employee Benefits	605,336	740,530	(135,194)
Commodities	24,247	27,260	(3,013)
Contractual Services	117,542	169,303	(51,761)
Capital Outlay	1,753	22,774	(21,021)
County Attorney Total	2,573,538	2,856,887	(283,349)

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

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

	Actual	Budget	Variance Over (Under)
County Clerk			
Personnel Services	$ 959,466	$ 957,984	$ 1,482
Employee Benefits	306,651	373,641	(66,990)
Commodities	7,022	9,600	(2,578)
Contractual Services	59,303	94,200	(34,897)
Capital Outlay	6,250	5,500	750
County Clerk Total	1,338,692	1,440,925	(102,233)
County Commissioners			
Personnel Services	169,842	174,351	(4,509)
Employee Benefits	37,203	68,868	(31,665)
Commodities	1,345	1,400	(55)
Contractual Services	39,177	51,640	(12,463)
County Commissioners Total	247,567	296,259	(48,692)
Information Systems			
Personnel Services	687,595	687,517	78
Employee Benefits	251,186	271,569	(20,383)
Commodities	9,548	22,150	(12,602)
Contractual Services	630,461	751,510	(121,049)
Capital Outlay	177,207	149,500	27,707
Information Systems Total	1,755,997	1,882,246	(126,249)
County Counselor			
Personnel Services	529,352	557,638	(28,286)
Employee Benefits	155,826	220,266	(64,440)
Commodities	2,526	5,025	(2,499)
Contractual Services	51,069	45,670	5,399
Capital Outlay	2,823	1,100	1,723
County Counselor Total	741,596	829,699	(88,103)

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

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

	Actual	Budget	Variance Over (Under)
Register of Deeds			
Personnel Services	$ 358,039	$ 375,114	$ (17,075)
Employee Benefits	103,180	148,170	(44,990)
Commodities	1,656	5,600	(3,944)
Contractual Services	36,173	40,375	(4,202)
Capital Outlay	34,494	4,900	29,594
Register of Deeds Total	533,542	574,159	(40,617)
County Treasurer			
Personnel Services	962,390	1,016,788	(54,398)
Employee Benefits	385,938	401,631	(15,693)
Commodities	85	2,000	(1,915)
Contractual Services	55,328	57,080	(1,752)
County Treasurer Total	1,403,741	1,477,499	(73,758)
District Court			
Commodities	19,197	152,680	(133,483)
Contractual Services	158,562	21,500	137,062
Capital Outlay	5,093	10,900	(5,807)
District Court Total	182,852	185,080	(2,228)
Emergency Management			
Personnel Services	213,781	-	213,781
Employee Benefits	76,698	-	76,698
Commodities	13,461	-	13,461
Contractual Services	40,299	-	40,299
Capital Outlay	998	-	998
Emergency Management Total	345,237	-	345,237
County Coroner			
Contractual Services	162,498	132,000	30,498
County Coroner Total	162,498	132,000	30,498
Juvenile Detention			
Contractual Services	65,694	112,000	(46,306)
Juvenile Detention Total	65,694	112,000	(46,306)

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

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

	Actual	Budget	Variance Over (Under)
Fair			
Commodities	$ 25,995	$ 17,300	$ 8,695
Contractual Services	73,938	73,200	738
Capital Outlay	9,888	20,000	(10,112)
Fair Total	109,821	110,500	(679)
Ambulance			
Personnel Services	3,439,438	3,701,998	(262,560)
Employee Benefits	1,607,405	1,814,810	(207,405)
Commodities	121,771	120,600	1,171
Contractual Services	275,711	203,750	71,961
Capital Outlay	4,801	13,500	(8,699)
Ambulance Total	5,449,126	5,854,658	(405,532)
Museum			
Personnel Services	354,594	345,029	9,565
Employee Benefits	102,087	137,376	(35,289)
Commodities	1,855	4,450	(2,595)
Contractual Services	7,775	10,811	(3,036)
Museum Total	466,311	497,666	(31,355)
Election			
Personnel Services	428,565	516,854	(88,289)
Employee Benefits	95,682	116,289	(20,607)
Commodities	39,173	83,000	(43,827)
Contractual Services	223,016	221,400	1,616
Capital Outlay	17,947	13,000	4,947
Election Total	804,383	950,543	(146,160)
County Appraiser			
Personnel Services	1,169,197	1,290,068	(120,871)
Employee Benefits	424,791	504,814	(80,023)
Commodities	14,847	15,400	(553)
Contractual Services	147,745	154,934	(7,189)
Capital Outlay	15,045	6,000	9,045
County Appraiser Total	1,771,625	1,971,216	(199,591)

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

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

	Actual	Budget	Variance Over (Under)
Planning and Development			
Personnel Services	$ 478,917	$ 492,201	$ (13,284)
Employee Benefits	156,660	189,657	(32,997)
Commodities	29,801	32,728	(2,927)
Contractual Services	20,674	26,070	(5,396)
Capital Outlay	3,784	3,500	284
Planning and Development Total	689,836	744,156	(54,320)
General Services			
Personnel Services	174,152	120,000	54,152
Employee Benefits	18,318	21,612	(3,294)
Commodities	2,253	2,500	(247)
Contractual Services	1,393,081	1,502,095	(109,014)
Capital Outlay	1,030	40,000	(38,970)
Miscellaneous	-	4,000,000	(4,000,000)
General Services Total	1,588,834	5,686,207	(4,097,373)
Public Works			
Personnel Services	3,563,763	3,977,151	(413,388)
Employee Benefits	1,385,317	1,538,340	(153,023)
Commodities	1,645,455	1,768,750	(123,295)
Contractual Services	713,218	652,300	60,918
Capital Outlay	1,686,646	1,881,500	(194,854)
Public Works Total	8,994,399	9,818,041	(823,642)
Noxious Weed & HH Waste			
Personnel Services	439,660	459,765	(20,105)
Employee Benefits	140,580	181,608	(41,028)
Commodities	61,080	125,120	(64,040)
Contractual Services	93,475	128,210	(34,735)
Capital Outlay	7,475	-	7,475
Noxious Weed & HH Waste Total	742,270	894,703	(152,433)

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

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

	Actual	Budget	Variance Over (Under)
Appropriations			
Council on Aging	$ 275,000	$ 275,000	$ -
Mental Health	300,000	300,000	-
Big Lakes Development Center	228,124	228,123	1
Extension Council	667,380	667,380	-
Conservation District	55,136	55,136	-
Animal Shelter	-	20,000	(20,000)
Emergency Shelter	11,000	11,000	-
Riley County Genealogical Society	3,500	3,500	-
Community Corrections	87,324	87,324	-
Small Cities	197,925	190,000	7,925
ATA Bus	105,000	105,000	-
Prairie Paws Animal Shelter	30,000	-	30,000
Appropriations Total	1,960,389	1,942,463	17,926
Liability Insurance	930,361	931,706	(1,345)
Juvenile Supervision Fees	-	1,400	(1,400)
Transfers Out	16,245,193	16,245,193	-
Total Expenditures	49,103,502	$ 55,435,206	$ (6,331,704)
Receipts Over (Under) Expenditures	(10,024,653)		
Unencumbered Cash, Beginning	18,687,579		
Prior Year Cancelled Encumbrance	12,300		
Unencumbered Cash, Ending	$ 8,675,226		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Interest Income	$ 650,627	$ -	$ 650,627
Total Receipts	650,627	$ -	$ 650,627
Expenditures			
Commodities	13,393	$ -	$ 13,393
Contractual Services	455,340	-	455,340
Capital Outlay	5,797,487	6,773,382	(975,895)
Total Expenditures	6,266,220	$ 6,773,382	$ (507,162)
Receipts Over (Under) Expenditures	(5,615,593)		
Unencumbered Cash, Beginning	13,376,715		
Unencumbered Cash, Ending	$ 7,761,122		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 1,398,334	$ 1,160,388	$ 237,946
Federal Grants	2,131,382	1,784,014	347,368
Other Grants	40,466	46,300	(5,834)
Fees - Self Pay	95,633	88,150	7,483
Fees - Medicaid	43,520	72,000	(28,480)
Fees - Other Insurance	416,244	364,000	52,244
Miscellaneous Collections	26,584	50,000	(23,416)
Reimbursed Expenses	32,874	-	32,874
Transfers In	1,688,442	1,665,647	22,795
Total Receipts	5,873,479	$ 5,230,499	$ 642,980
Expenditures			
General Services			
Personnel Services	342,587	$ 347,473	$ (4,886)
Employee Benefits	93,888	137,251	(43,363)
Commodities	14,993	16,800	(1,807)
Contractual Services	270,678	212,500	58,178
Capital Outlay	2,315	-	2,315
Adjustment for Qualifying Budget Credit	-	31,571	(31,571)
General Services Total	724,461	745,595	(21,134)
Wildcat Region PHEP			
Personnel Services	11,270	3,078	8,192
Employee Benefits	2,836	1,216	1,620
Commodities	11,502	14,214	(2,712)
Contractual Services	22,955	13,755	9,200
Wildcat Region PHEP Total	48,563	32,263	16,300
Emergency Response			
Personnel Services	48,463	63,937	(15,474)
Employee Benefits	17,204	25,255	(8,051)
Contractual Services	1,268	1,730	(462)
Capital Outlay	1,139	-	1,139
Emergency Response Total	68,074	90,922	(22,848)
WIC			
Personnel Services	693,957	670,621	23,336
Employee Benefits	245,843	264,895	(19,052)
Commodities	17,913	19,337	(1,424)
Contractual Services	39,019	26,770	12,249
Capital Outlay	6,241	-	6,241
WIC Total	1,002,973	981,623	21,350

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

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

	Actual	Budget	Variance Over (Under)
March of Dimes Grant			
Commodities	$ 5,637	$ 7,500	$ (1,863)
March of Dimes Grant Total	5,637	7,500	(1,863)
Child Care Licensing			
Personnel Services	271,147	272,717	(1,570)
Employee Benefits	109,042	107,723	1,319
Commodities	703	1,975	(1,272)
Contractual Services	9,601	11,220	(1,619)
Child Care Licensing Total	390,493	393,635	(3,142)
Family Planning			
Personnel Services	284,295	335,339	(51,044)
Employee Benefits	93,269	132,459	(39,190)
Commodities	45,842	44,700	1,142
Contractual Services	14,562	24,650	(10,088)
Family Planning Total	437,968	537,148	(99,180)
Immunization Action Plan			
Personnel Services	193,369	164,614	28,755
Employee Benefits	67,332	65,022	2,310
Capital Outlay	98	-	98
Commodities	377,375	206,700	170,675
Contractual Services	14,442	10,350	4,092
Immunization Action Plan Total	652,616	446,686	205,930
MCH			
Personnel Services	272,953	268,105	4,848
Employee Benefits	102,459	105,901	(3,442)
Commodities	64,141	6,215	57,926
Capital Outlay	1,990	-	1,990
Contractual Services	23,837	13,715	10,122
MCH Total	465,380	393,936	71,444
Healthy Families			
Personnel Services	359,804	363,025	(3,221)
Employee Benefits	148,229	143,395	4,834
Commodities	1,786	5,250	(3,464)
Contractual Services	29,735	36,300	(6,565)
Healthy Families Total	539,554	547,970	(8,416)

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

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

	Actual	Budget	Variance Over (Under)
Raising Riley Right			
Personnel Services	$ 430,779	$ 448,002	$ (17,223)
Employee Benefits	165,731	176,961	(11,230)
Commodities	17,347	59,000	(41,653)
Contractual Services	356,099	371,160	(15,061)
Raising Riley Right Total	969,956	1,055,123	(85,167)
State Formula			
Personnel Services	229,994	258,155	(28,161)
Employee Benefits	78,266	101,971	(23,705)
Commodities	6,581	10,050	(3,469)
Contractual Services	13,613	30,750	(17,137)
State Formula Total	328,454	400,926	(72,472)
Total Expenditures	5,634,129	$ 5,633,327	$ 802
Receipts Over (Under) Expenditures	239,350		
Unencumbered Cash, Beginning	735,547		
Unencumbered Cash, Ending	$ 974,897		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 56,202	$ 50,000	$ 6,202
Interest	9,245	1,000	8,245
Total Receipts	65,447	$ 51,000	$ 14,447
Expenditures			
Commodities	10,958	$ 45,000	$ (34,042)
Contractual Services	42,669	132,000	(89,331)
Capital Outlay	41	21,870	(21,829)
Total Expenditures	53,668	$ 198,870	$ (145,202)
Receipts Over (Under) Expenditures	11,779		
Unencumbered Cash, Beginning	168,460		
Unencumbered Cash, Ending	$ 180,239		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 14,051	$ 12,500	$ 1,551
Interest	9,595	1,000	8,595
Total Receipts	23,646	$ 13,500	$ 10,146
Expenditures			
Capital Outlay	-	$ 179,871	$ (179,871)
Total Expenditures	-	$ 179,871	$ (179,871)
Receipts Over (Under) Expenditures	23,646		
Unencumbered Cash, Beginning	167,205		
Unencumbered Cash, Ending	$ 190,851		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 14,051	$ 12,500	$ 1,551
Interest	6,085	2,000	4,085
Total Receipts	20,136	$ 14,500	$ 5,636
Expenditures			
Capital Outlay	-	$ 97,183	$ (97,183)
Total Expenditures	-	$ 97,183	$ (97,183)
Receipts Over (Under) Expenditures	20,136		
Unencumbered Cash, Beginning	101,998		
Unencumbered Cash, Ending	$ 122,134		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Donations	$ 1,875	$ 900	$ 975
Total Receipts	1,875	$ 900	$ 975
Expenditures			
Contractual Services	1,440	$ 1,000	$ 440
Adjustment for Qualifying Budget Credit	-	440	(440)
Total Expenditures	1,440	$ 1,440	$ -
Receipts Over (Under) Expenditures	435		
Unencumbered Cash, Beginning	10,650		
Unencumbered Cash, Ending	$ 11,085		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Reimbursed Expenses	$ 3,479	$ -	$ 3,479
Miscellaneous Collections	144,319	-	144,319
Total Receipts	147,798	$ -	$ 144,319
Expenditures			
Transfer Out	-	$ 20,000	$ (20,000)
Contractual Services	23,394	22,206	1,188
Total Expenditures	23,394	$ 42,206	$ (18,812)
Receipts Over (Under) Expenditures	124,404		
Unencumbered Cash, Beginning	303,297		
Unencumbered Cash, Ending	$ 427,701		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 432,188	$ 386,900	$ 45,288
Miscellaneous Collections	19	200	(181)
Reimbursed Expenses	105	-	105
Total Receipts	432,312	$ 387,100	$ 45,212
Expenditures			
Personnel Services	11,250	$ 12,920	$ (1,670)
Employee Benefits	2,015	1,250	765
Commodities	13,189	11,500	1,689
Contractual Services	30,170	30,430	(260)
Capital Outlay	11,121	37,198	(26,077)
Transfers Out	337,218	300,000	37,218
Total Expenditures	404,963	$ 393,298	$ 11,665
Receipts Over (Under) Expenditures	27,349		
Unencumbered Cash, Beginning	37,218		
Unencumbered Cash, Ending	$ 64,567		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Local Alcoholic Liquor Tax	$ 17,999	$ 10,000	$ 7,999
Transfers In	239	-	239
Total Receipts	18,238	$ 10,000	$ 8,238
Expenditures			
Contractual Services	8,116	$ 37,037	$ (28,921)
Transfers Out	19,422	-	19,422
Total Expenditures	27,538	$ 37,037	$ (9,499)
Receipts Over (Under) Expenditures	(9,300)		
Unencumbered Cash, Beginning	27,037		
Unencumbered Cash, Ending	$ 17,737		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
State Aid	$ -	$ 917,141	$ (917,141)
Miscellaneous Collections	-	165,978	(165,978)
Reimbursed Expenses	-	3,500	(3,500)
Transfers In	5,958	87,324	(81,366)
Total Receipts	5,958	$ 1,173,943	$ (1,167,985)
Expenditures			
Personnel Services	-	$ 668,160	$ (668,160)
Employee Benefits	-	221,331	(221,331)
Commodities	2,050	8,061	(6,011)
Contractual Services	-	299,090	(299,090)
Capital Outlay	-	54,190	(54,190)
Transfers Out	334,446	-	334,446
Total Expenditures	336,496	$ 1,250,832	$ (914,336)
Receipts Over (Under) Expenditures	(330,538)		
Unencumbered Cash, Beginning	330,538		
Unencumbered Cash, Ending	$ -		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 208,706	$ 20,000	$ 188,706
Interest Income	1,052,690	400,000	652,690
Reimbursed Expenses	26,519	-	26,519
State Grants	32,042	-	32,042
Transfers In	14,442,446	2,534,446	11,908,000
Total Receipts	15,762,403	$ 2,954,446	$ 12,807,957
Expenditures			
Commodities	3,433	$ -	$ 3,433
Contractual Services	5,137	420,466	(415,329)
Capital Outlay	2,358,247	7,367,553	(5,009,306)
Lease Principal	319,122	-	319,122
Lease Interest	107,674	-	107,674
Transfers Out	182,100	202,100	(20,000)
Total Expenditures	2,975,713	$ 7,990,119	$ (5,014,406)
Receipts Over (Under) Expenditures	12,786,690		
Unencumbered Cash, Beginning	13,414,119		
Unencumbered Cash, Ending	$ 26,200,809		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 107,100	$ 107,100	$ -
Total Receipts	107,100	$ 107,100	$ -
Expenditures			
Contractual Services	67,791	$ -	$ 67,791
Commodities	-	57,835	(57,835)
Capital Outlay	-	149,065	(149,065)
Transfers Out	52,153	52,153	-
Total Expenditures	119,944	$ 259,053	$ (139,109)
Receipts Over (Under) Expenditures	(12,844)		
Unencumbered Cash, Beginning	340,086		
Unencumbered Cash, Ending	$ 327,242		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 293,529	$ 301,548	$ (8,019)
Delinquent Tax	3,908	-	3,908
Motor Vehicle Tax	23,610	20,020	3,590
Recreational Vehicle Tax	213	196	17
Watercraft Tax	155	157	(2)
Commercial Vehicle Tax	875	847	28
16/20 M Vehicle Tax	226	150	76
Vehicle Rental Excise Tax	524	452	72
Miscellaneous Receipts	3,627	-	3,627
Reimbursed Expenses	22,156	-	22,156
Total Receipts	348,823	$ 323,370	$ 25,453
Expenditures			
Commodities	7,969	$ 14,000	$ (6,031)
Capital Outlay	20,938	20,000	938
Contractual Services	239,715	396,000	(156,285)
Total Expenditures	268,622	$ 430,000	$ (161,378)
Receipts Over (Under) Expenditures	80,201		
Unencumbered Cash, Beginning	104,327		
Unencumbered Cash, Ending	$ 184,528		

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

Road and Bridge ½ Cent Sales Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Sales Tax	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Commodities	18,573	$ -	$ 18,573
Contractual Services	150,956	-	150,956
Capital Outlay	819,633	6,892,240	(6,072,607)
Total Expenditures	989,162	$ 6,892,240	$ (5,903,078)
Receipts Over (Under) Expenditures	(989,162)		
Unencumbered Cash, Beginning	6,475,678		
Unencumbered Cash, Ending	$ 5,486,516		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 5,079,179	$ 5,219,242	$ (140,063)
Delinquent Tax	62,113	-	62,113
Motor Vehicle Tax	414,411	385,401	29,010
Recreational Vehicle Tax	3,704	3,781	(77)
Watercraft Tax	2,979	3,022	(43)
Commercial Vehicle Tax	16,670	16,285	385
16/20 M Vehicle Tax	2,850	2,896	(46)
Vehicle Rental Excise Tax	8,443	8,690	(247)
Total Receipts	5,590,349	$ 5,639,317	$ (48,968)
Expenditures			
Contractual Services	5,708,749	$ 408,000	$ 5,300,749
Commodities	-	1,500	(1,500)
Capital Outlay	1,900	5,336,092	(5,334,192)
Total Expenditures	5,710,649	$ 5,745,592	$ (34,943)
Receipts Over (Under) Expenditures	(120,300)		
Unencumbered Cash, Beginning	124,590		
Unencumbered Cash, Ending	$ 4,290		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 30,000	$ 30,000	$ -
Total Receipts	30,000	$ 30,000	$ -
Expenditures			
Commodities	-	$ 701	$ (701)
Contractual Services	23,098	51,922	(28,824)
Total Expenditures	23,098	$ 52,623	$ (29,525)
Receipts Over (Under) Expenditures	6,902		
Unencumbered Cash, Beginning	31,173		
Unencumbered Cash, Ending	$ 38,075		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 1,189,277	$ 1,216,546	$ (27,269)
Delinquent Tax	20,890	-	20,890
Motor Vehicle Tax	124,598	113,711	10,887
Recreational Vehicle Tax	1,978	1,930	48
Watercraft Tax	1,843	1,794	49
Commercial Vehicle Tax	9,332	9,354	(22)
16/20 M Vehicle Tax	3,197	3,075	122
Miscellaneous Collections	26,950	-	26,950
Total Receipts	1,378,065	$ 1,346,410	$ 31,655
Expenditures			
Personnel Services	282,794	$ 341,070	$ (58,276)
Employee Benefits	123,482	134,476	(10,994)
Commodities	120,833	291,500	(170,667)
Contractual Services	195,775	215,650	(19,875)
Capital Outlay	57,957	134,500	(76,543)
Principal	134,378	136,420	(2,042)
Interest	47,181	45,170	2,011
Transfers Out	410,000	70,000	340,000
Total Expenditures	1,372,400	$ 1,368,786	$ 3,614
Receipts Over (Under) Expenditures	5,665		
Unencumbered Cash, Beginning	87,489		
Unencumbered Cash, Ending	$ 93,154		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 140,000	$ 70,000	$ 70,000
Total Receipts	140,000	$ 70,000	$ 70,000
Expenditures			
Capital Outlay	174,000	$ 112,269	$ 61,731
Total Expenditures	174,000	$ 112,269	$ 61,731
Receipts Over (Under) Expenditures	(34,000)		
Unencumbered Cash, Beginning	652,603		
Unencumbered Cash, Ending	$ 618,603		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 157,202	$ 104,428	$ 52,774
Total Receipts	157,202	$ 104,428	$ 52,774
Expenditures			
Transfers out	22,795	$ 222,546	$ (199,751)
Total Expenditures	22,795	$ 222,546	$ (199,751)
Receipts Over (Under) Expenditures	134,407		
Unencumbered Cash, Beginning	133,369		
Unencumbered Cash, Ending	$ 267,776		

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

Local Assistance and Tribal Consistency
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Grants	$ -	$ 50,000	$ (50,000)
Total Receipts	-	$ 50,000	$ (50,000)
Expenditures			
Contractual Services	-	$ 150,000	$ (150,000)
Total Expenditures	-	$ 150,000	$ (150,000)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	100,000		
Unencumbered Cash, Ending	$ 100,000		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Other Grants	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Contractual Services	-	$ 2,088	$ (2,088)
Commodities	1,186	-	1,186
Total Expenditures	1,186	$ 2,088	$ (902)
Receipts Over (Under) Expenditures	(1,186)		
Unencumbered Cash, Beginning	6,371		
Unencumbered Cash, Ending	$ 5,185		

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

R&B Project Sales Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sales Tax	$ 2,684,507	$ 2,000,000	$ 684,507
Total Receipts	2,684,507	$ 2,000,000	$ 684,507
Expenditures			
Capital Outlay	-	$ 3,967,650	$ (3,967,650)
Total Expenditures	-	$ 3,967,650	$ (3,967,650)
Receipts Over (Under) Expenditures	2,684,507		
Unencumbered Cash, Beginning	2,160,856		
Unencumbered Cash, Ending	$ 4,845,363		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 529,030	$ 529,030	$ -
Miscellaneous Collections	2,248	2,248	-
Transfers In	8,942	8,942	-
Total Receipts	540,220	$ 540,220	$ -
Expenditures			
Personnel Services	252,979	$ 242,960	$ 10,019
Employee Benefits	103,410	115,592	(12,182)
Contractual Services	121,325	126,595	(5,270)
Commodities	2,866	3,750	(884)
Capital Outlay	2,855	-	2,855
Transfers out	5,665	-	5,665
Total Expenditures	489,100	$ 488,897	$ 203
Receipts Over (Under) Expenditures	51,120		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 51,120		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 347,633	$ 347,633	$ -
Miscellaneous Collections	1,963	1,963	-
Miscellaneous Reimbursement	820	820	-
Transfers In	27,710	27,710	-
Total Receipts	378,126	$ 378,126	$ -
Expenditures			
Personnel Services	221,135	$ 255,535	$ (34,400)
Employee Benefits	85,432	104,189	(18,757)
Contractual Services	22,660	7,966	14,694
Capital Outlay	49	-	49
Commodities	4,620	6,174	(1,554)
Transfers out	16,869	-	16,869
Total Expenditures	350,765	$ 373,864	$ (23,099)
Receipts Over (Under) Expenditures	27,361		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 27,361		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 150,787	$ 150,787	$ -
Total Receipts	150,787	$ 150,787	$ -
Expenditures			
Personnel Services	42,272	$ 67,230	$ (24,958)
Employee Benefits	21,852	-	21,852
Contractual Services	8,106	50,000	(41,894)
Total Expenditures	72,230	$ 117,230	$ (45,000)
Receipts Over (Under) Expenditures	78,557		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 78,557		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Federal Grants	$ 181,379	$ 158,894	$ 22,485
Total Receipts	181,379	$ 158,894	$ 22,485
Expenditures			
Personnel Services	73,883	$ 70,592	$ 3,291
Employee Benefits	24,866	31,934	(7,068)
Contractual Services	80,328	55,476	24,852
Capital Outlay	-	-	-
Commodities	14,047	892	13,155
Transfers Out	5,958	-	5,958
Adjustment for Qualified Budget Credit	-	40,188	(40,188)
Total Expenditures	199,082	$ 199,082	$ -
Receipts Over (Under) Expenditures	(17,703)		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ (17,703)		

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

21st Jud Dist DC ADSAP
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 25,938	$ 25,938	$ -
Total Receipts	25,938	$ 25,938	$ -
Expenditures			
Contractual Services	461	$ 600	$ (139)
Commodities	5,633	25,338	(19,705)
Total Expenditures	6,094	$ 25,938	$ (19,844)
Receipts Over (Under) Expenditures	19,844		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 19,844		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	$ 70,000	$ 70,000	$ -
Transfers In	96,601	96,601	-
Total Receipts	166,601	$ 166,601	$ -
Expenditures			
Contractual Services	46,341	$ 93,612	$ (47,271)
Commodities	6,581	8,000	(1,419)
Capital Outlay	65,169	64,989	180
Total Expenditures	118,091	$ 166,601	$ (48,510)
Receipts Over (Under) Expenditures	48,510		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 48,510		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 27,800	$ 17,625	$ 10,175
Transfers In	11,981	10,681	1,300
Total Receipts	39,781	$ 28,306	$ 11,475
Expenditures			
Contractual Services	28,185	$ 25,050	$ 3,135
Commodities	10,579	2,750	7,829
Total Expenditures	38,764	$ 27,800	$ 10,964
Receipts Over (Under) Expenditures	1,017		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 1,017		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 5,616	$ 5,616	$ -
Transfers In	4	4	-
Total Receipts	5,620	$ 5,620	$ -
Expenditures			
Contractual Services	5,377	$ 5,360	$ 17
Transfers Out	243	260	(17)
Total Expenditures	5,620	$ 5,620	$ -
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Appropriations	$ 87,324	$ 87,324	$ -
Transfers In	4	4	-
Total Receipts	87,328	$ 87,328	$ -
Expenditures			
Personnel Services	87,324	$ 87,324	$ -
Total Expenditures	87,324	$ 87,324	$ -
Receipts Over (Under) Expenditures	4		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 4		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 2,978	$ 2,978	$ -
Total Receipts	2,978	$ 2,978	$ -
Expenditures			
Contractual Services	3,373	$ 2,819	$ 554
Commodities	105	160	(55)
Total Expenditures	3,478	$ 2,979	$ 499
Receipts Over (Under) Expenditures	(500)		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ (500)		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 3,750	$ 3,750	$ -
Transfers In	4,640	4,640	-
Total Receipts	8,390	$ 8,390	$ -
Expenditures			
Contractual Services	5,674	$ 7,665	$ (1,991)
Commodities	394	725	(331)
Total Expenditures	6,068	$ 8,390	$ (2,322)
Receipts Over (Under) Expenditures	2,322		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 2,322		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 200	$ 200	$ -
Transfers In	4,865	4,865	-
Total Receipts	5,065	$ 5,065	$ -
Expenditures			
Contractual Services	164	$ 4,210	$ (4,046)
Commodities	3,691	854	2,837
Total Expenditures	3,855	$ 5,064	$ (1,209)
Receipts Over (Under) Expenditures	1,210		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 1,210		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 1,309	$ 400	$ 909
Transfers In	5,665	5,665	-
Total Receipts	6,974	$ 6,065	$ 909
Expenditures			
Contractual Services	266	$ 6,065	$ (5,799)
Commodities	19	-	19
Total Expenditures	285	$ 6,065	$ (5,780)
Receipts Over (Under) Expenditures	6,689		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 6,689		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 599	$ 100	$ 499
Transfers In	16,869	16,819	50
Total Receipts	17,468	$ 16,919	$ 549
Expenditures			
Contractual Services	685	$ 16,919	$ (16,234)
Commodities	59	-	59
Total Expenditures	744	$ 16,919	$ (16,175)
Receipts Over (Under) Expenditures	16,724		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 16,724		

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

Miscellaneous Nonbudgeted
Schedule of Receipts and Expenditures (Non-Budget)
Regulatory Basis
For the Year Ended December 31, 2024

	Unencumbered Cash, Beginning	Receipts	Expenditures	Unencumbered Cash, Ending
Special Prosecutor Trust	$ 876	$ -	$ -	$ 876
Court Technology	151,577	-	12,229	139,348
Court Services	2,125	3,750	3,000	2,875
LEPP Grant	-	50,000	9,869	40,131
Prosecuting Attorney Training	2,435	8,992	9,692	1,735
Special Parks and Recreation	-	24,526	-	24,526
Museum Bequest	6,583	-	1	6,582
Returned Check	(261)	32,336	35,502	(3,427)
LEPC-HMTA	222	-	-	222
Payroll Clearing	1,273	-	-	1,273
Totals	$ 164,830	$ 119,604	$ 70,293	$ 214,141

Receipts		
Court Services	$	3,750
Transfers In		9,711
State Grant		64,815
Miscellaneous Collections		8,992
Returned Checks Collected		32,336
Total Receipts	$	119,604

Expenditures		
Contractual	$	24,922
Less: Returned Checks		35,502
Capital Outlay		9,869
Total Expenditures	$	70,293

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 74	$ -	$ 74
Special Assessments	126,706	157,934	(31,228)
Transfers In	234,253	234,253	-
Total Receipts	361,033	$ 392,187	$ (31,154)
Expenditures			
Principal	277,037	$ 277,037	$ -
Interest	72,132	71,819	313
Contractual Services	1	-	1
Cash Basis Requirement	-	130,000	(130,000)
Total Expenditures	349,170	$ 478,856	$ (129,686)
Receipts Over (Under) Expenditures	11,863		
Unencumbered Cash, Beginning	249,005		
Unencumbered Cash, Ending	$ 260,868		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 270,000	$ -	$ 270,000
Bond Proceeds	-	500,000	(500,000)
Total Receipts	270,000	$ 500,000	$ (230,000)
Expenditures			
Contractual Services	15,451	$ 513,850	$ (498,399)
Commodities	19,233	-	19,233
Capital Outlay	201,344	-	201,344
Total Expenditures	236,028	$ 513,850	$ (277,822)
Receipts Over (Under) Expenditures	33,972		
Unencumbered Cash, Beginning	672		
Unencumbered Cash, Ending	$ 34,644		

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

Fairmont Heights Capital Project
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Special Assessments	$ 6,653
Total Receipts	6,653
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	6,653
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 6,653

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

Keats Sewer Capital Project
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
State Grants	$ 44,847
Total Receipts	44,847
Expenditures	
Contractual Services	79,110
Total Expenditures	79,110
Receipts Over (Under) Expenditures	(34,263)
Unencumbered Cash, Beginning	416
Unencumbered Cash, Ending	$ (33,847)

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

University Park Lagoon
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Temp Notes Proceeds	$ -
Total Receipts	-
Expenditures	
Interest Expense	11,600
Principal	10,000
Contractual Services	81,573
Total Expenditures	103,173
Receipts Over (Under) Expenditures	(103,173)
Unencumbered Cash, Beginning	197,007
Unencumbered Cash, Ending	$ 93,834

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

Emergency 911
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 392,656	$ 360,000	$ 32,656
Fees	3,473	-	3,473
Miscellaneous	-	18,000	(18,000)
Interest	38,968	7,000	31,968
Total Receipts	435,097	$ 385,000	$ 50,097
Expenditures			
Contractual Services	456,871	$ 502,665	$ (45,794)
Total Expenditures	456,871	$ 502,665	$ (45,794)
Receipts Over (Under) Expenditures	(21,774)		
Unencumbered Cash, Beginning	722,689		
Unencumbered Cash, Ending	$ 700,915		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 3,451,432	$ 3,000,000	$ 451,432
Reimbursed Expenditures	3,776	-	3,776
Miscellaneous Reimbursement	35,550	15,500	20,050
Total Receipts	3,490,758	$ 3,015,500	$ 475,258
Expenditures			
Personnel Services	192,069	$ 207,902	$ (15,833)
Employee Benefits	88,599	82,121	6,478
Commodities	32,975	57,500	(24,525)
Contractual Services	2,947,491	2,703,725	243,766
Capital Outlay	54,269	621,559	(567,290)
Total Expenditures	3,315,403	$ 3,672,807	$ (357,404)
Receipts Over (Under) Expenditures	175,355		
Unencumbered Cash, Beginning	407,126		
Unencumbered Cash, Ending	$ 582,481		

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

University Park Water and Sewer District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 10,085	$ 10,416	$ (331)
Delinquent Tax	207	-	207
Fees	116,499	118,876	(2,377)
Reimbursed Expenditures	213	-	213
Deposits	675	750	(75)
Total Receipts	127,679	$ 130,042	$ (2,363)
Expenditures			
Commodities	49,012	$ 44,150	$ 4,862
Contractual Services	57,048	51,320	5,728
Capital Outlay	-	15,000	(15,000)
Transfers Out	25,000	57,564	(32,564)
Total Expenditures	131,060	$ 168,034	$ (36,974)
Receipts Over (Under) Expenditures	(3,381)		
Unencumbered Cash, Beginning	79,393		
Unencumbered Cash, Ending	$ 76,012		

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

University Park Water and Sewer Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ -	$ 28,795	$ (28,795)
Fees	13,120	13,200	(80)
Transfers In	25,000	57,564	(32,564)
Total Receipts	38,120	$ 99,559	$ (61,439)
Expenditures			
Commodities	-	$ 30,000	$ (30,000)
Contractual Services	23,207	33,850	(10,643)
Capital Outlay	-	110,000	(110,000)
Total Expenditures	23,207	$ 173,850	$ (150,643)
Receipts Over (Under) Expenditures	14,913		
Unencumbered Cash, Beginning	131,879		
Unencumbered Cash, Ending	$ 146,792		

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

Hunter's Island Water District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 37,430	$ 34,000	$ 3,430
Deposits	265	150	115
Total Receipts	37,695	$ 34,150	$ 3,545
Expenditures			
Commodities	23,061	$ 23,900	$ (839)
Contractual Services	17,801	14,686	3,115
Total Expenditures	40,862	$ 38,586	$ 2,276
Receipts Over (Under) Expenditures	(3,167)		
Unencumbered Cash, Beginning	3,748		
Unencumbered Cash, Ending	$ 581		

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

Hunter's Island Water Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 1,677	$ 1,764	$ (87)
Total Receipts	1,677	$ 1,764	$ (87)
Expenditures			
Capital Outlay	-	$ 8,225	$ (8,225)
Commodities	-	1,000	(1,000)
Contractual	-	2,000	(2,000)
Total Expenditures	-	11,225	$ (11,225)
Receipts Over (Under) Expenditures	1,677		
Unencumbered Cash, Beginning	11,273		
Unencumbered Cash, Ending	$ 12,950		

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

Carson Sewer Benefit District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 3,786	$ 3,933	$ (147)
Delinquent Tax	31	-	31
Charges for Services	34,649	36,000	(1,351)
Total Receipts	38,466	$ 39,933	$ (1,467)
Expenditures			
Contractual Services	14,669	$ 31,720	$ (17,051)
Transfers Out	45,000	48,096	(3,096)
Total Expenditures	59,669	$ 79,816	$ (20,147)
Receipts Over (Under) Expenditures	(21,203)		
Unencumbered Cash, Beginning	85,923		
Unencumbered Cash, Ending	$ 64,720		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 4,318	$ -	$ 4,318
Transfers In	45,000	48,000	(3,000)
Total Receipts	49,318	$ 48,000	$ 1,318
Expenditures			
Commodities	-	$ 27,500	$ (27,500)
Contractual Services	-	27,500	(27,500)
Capital Outlay	-	18,687	(18,687)
Total Expenditures	-	$ 73,687	$ (73,687)
Receipts Over (Under) Expenditures	49,318		
Unencumbered Cash, Beginning	45,799		
Unencumbered Cash, Ending	$ 95,117		

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

Deep Creek Sewer District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 8,294	$ 7,500	$ 794
Water/Sewer Deposits	75	150	(75)
Total Receipts	8,369	$ 7,650	$ 719
Expenditures			
Commodities	-	$ 550	$ (550)
Contractual Services	8,738	10,250	(1,512)
Transfers Out	-	549	(549)
Total Expenditures	8,738	$ 11,349	$ (2,611)
Receipts Over (Under) Expenditures	(369)		
Unencumbered Cash, Beginning	6,629		
Unencumbered Cash, Ending	$ 6,260		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 4,515	$ 6,923	$ (2,408)
Transfers In	-	549	(549)
Total Receipts	4,515	$ 7,472	$ (2,957)
Expenditures			
Commodities	-	$ 20,000	$ (20,000)
Contractual Services	2,401	15,000	(12,599)
Capital Outlay	-	4,243	(4,243)
Total Expenditures	2,401	$ 39,243	$ (36,842)
Receipts Over (Under) Expenditures	2,114		
Unencumbered Cash, Beginning	33,029		
Unencumbered Cash, Ending	$ 35,143		

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

Moehlman Bottoms Water District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 17,966	$ 15,750	$ 2,216
Total Receipts	17,966	$ 15,750	$ 2,216
Expenditures			
Commodities	10,815	$ 9,700	$ 1,115
Contractual Services	6,183	5,750	433
Transfers Out	-	11,115	(11,115)
Total Expenditures	16,998	$ 26,565	$ (9,567)
Receipts Over (Under) Expenditures	968		
Unencumbered Cash, Beginning	11,914		
Unencumbered Cash, Ending	$ 12,882		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 792	$ -	$ 792
Transfers In	-	11,115	(11,115)
Total Receipts	792	$ 11,115	$ (10,323)
Expenditures			
Commodities	-	$ 10,000	$ (10,000)
Contractual Services	-	6,050	(6,050)
Capital Outlay	-	2,406	(2,406)
Total Expenditures	-	$ 18,456	$ (18,456)
Receipts Over (Under) Expenditures	792		
Unencumbered Cash, Beginning	8,841		
Unencumbered Cash, Ending	$ 9,633		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 22,359	$ 22,714	$ (355)
Miscellaneous Collections	240	240	-
Total Receipts	22,599	$ 22,954	$ (355)
Expenditures			
Commodities	-	$ 400	$ (400)
Contractual Services	10,364	7,250	3,114
Capital Outlay	-	3,000	(3,000)
Transfers Out	25,000	56,379	(31,379)
Total Expenditures	35,364	$ 67,029	$ (31,665)
Receipts Over (Under) Expenditures	(12,765)		
Unencumbered Cash, Beginning	62,185		
Unencumbered Cash, Ending	$ 49,420		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 25,000	$ 56,379	$ (31,379)
Total Receipts	25,000	$ 56,379	$ (31,379)
Expenditures			
Commodities	-	$ 20,000	$ (20,000)
Contractual Services	-	20,000	(20,000)
Capital Outlay	-	78,630	(78,630)
Total Expenditures	-	$ 118,630	$ (118,630)
Receipts Over (Under) Expenditures	25,000		
Unencumbered Cash, Beginning	129,507		
Unencumbered Cash, Ending	$ 154,507		

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

Terra Heights Sewer District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 4,967	$ 5,057	$ (90)
Charges for Services	19,086	19,000	86
Special Assessment	1,461	660	801
Deposits	375	150	225
Total Receipts	25,889	$ 24,867	$ 1,022
Expenditures			
Commodities	-	$ 4,100	$ (4,100)
Contractual Services	38,247	20,435	17,812
Transfers Out	-	41,710	(41,710)
Total Expenditures	38,247	$ 66,245	$ (27,998)
Receipts Over (Under) Expenditures	(12,358)		
Unencumbered Cash, Beginning	27,916		
Unencumbered Cash, Ending	$ 15,558		

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

Terra Heights Sewer Sinking
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 12,500	$ 12,900	$ (400)
Transfers In	-	41,500	(41,500)
Total Receipts	12,500	$ 54,400	$ (41,900)
Expenditures			
Commodities	-	$ 20,000	$ (20,000)
Contractual Services	9,923	30,000	(20,077)
Capital Outlay	-	87,400	(87,400)
Total Expenditures	9,923	$ 137,400	$ (127,477)
Receipts Over (Under) Expenditures	2,577		
Unencumbered Cash, Beginning	102,056		
Unencumbered Cash, Ending	$ 104,633		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	$ 95,707	$ 89,000	$ 6,707
Water/Sewer Deposits	600	1,200	(600)
Total Receipts	96,307	$ 90,200	$ 6,107
Expenditures			
Commodities	53,185	$ 45,950	$ 7,235
Contractual Services	47,418	45,350	2,068
Transfers Out	-	30,600	(30,600)
Total Expenditures	100,603	$ 121,900	$ (21,297)
Receipts Over (Under) Expenditures	(4,296)		
Unencumbered Cash, Beginning	33,367		
Unencumbered Cash, Ending	$ 29,071		

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

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

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ -	$ 30,600	$ (30,600)
Total Receipts	-	$ 30,600	$ (30,600)
Expenditures			
Commodities	-	$ 68,000	$ (68,000)
Contractual Services	-	58,046	(58,046)
Capital Outlay	-	31,601	(31,601)
Total Expenditures	-	$ 157,647	$ (157,647)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	234,795		
Unencumbered Cash, Ending	$ 234,795		

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

Lakeside Heights Sewer District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ 836	$ -	$ 836
Transfers In	-	471	(471)
Total Receipts	836	$ 471	$ 365
Expenditures			
Commodities	-	$ 415	$ (415)
Contractual Services	1,499	1,930	(431)
Total Expenditures	1,499	$ 2,345	$ (846)
Receipts Over (Under) Expenditures	(663)		
Unencumbered Cash, Beginning	1,875		
Unencumbered Cash, Ending	$ 1,212		

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

Lakeside Heights Sewer Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ 735	$ 720	$ 15
Transfer In	-	471	(471)
Total Receipts	735	1,191	(456)
Expenditures			
Commodities	-	$ 1,500	(1,500)
Contractual Services	-	2,000	(2,000)
Capital Outlay	-	2,730	(2,730)
Total Expenditures	-	$ 6,230	$ (6,230)
Receipts Over (Under) Expenditures	735		
Unencumbered Cash, Beginning	4,994		
Unencumbered Cash, Ending	$ 5,729		

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

Mertz/McGehee Drainage District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Contractual Services	-	$ 6,183	$ (6,183)
Total Expenditures	-	$ 6,183	$ (6,183)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	6,183		
Unencumbered Cash, Ending	$ 6,183		

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

High Plains Ranch Benefit District
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2024

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

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

Summary of Receipts and Disbursements – Agency Funds
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Property Tax	$ 64,901,767	$ 116,995,895	$ 114,369,128	$ 67,528,534
Special Assessments Subdivisions	3,647,826	6,631,593	6,609,453	3,669,966
Special Assessments County	62,190	98,165	104,116	56,239
Motor Vehicle Tax	1,468,598	8,302,403	8,169,224	1,601,777
Real Estate Redemption	455,230	1,342,534	1,232,151	565,613
Tax Sale	99,949	28,290	11,230	117,009
Special Delinquent Ad Valorem	6,487	137,694	133,129	11,052
City County Highway Tax	-	1,315,731	1,315,731	-
Vehicle Rental Excise Tax	64,586	198,591	172,098	91,079
Commercial Vehicle Tax	5,045	4,016,501	4,018,590	2,956
Recreational Vehicle Tax	13,449	70,733	72,619	11,563
Watercraft Tax	40,667	58,696	61,147	38,216
16/20 Truck Tax	33,488	48,412	46,094	35,806
Advance Tax	-	1,695	1,695	-
Total Distributable Funds	70,799,282	139,246,933	136,316,405	73,729,810
State Funds:				
Educational Building	-	869,439	869,439	-
Institutional Building	-	434,720	434,720	-
Vehicle Registrations	-	2,565,013	2,565,013	-
Game Licenses	48	2,613	2,661	-
Total State Funds	48	3,871,785	3,871,833	-
Subdivision Funds:				
School Districts	30	48,448,561	48,448,536	55
Townships	-	1,325,205	1,325,205	-
Cities	(18,190)	36,854,051	36,835,861	-
Cemeteries	118	73,931	73,926	123
NCK Library System	-	216,981	216,981	-
Mill Creek Watershed	-	61	61	-
Total Subdivision Funds	(18,042)	86,918,790	86,900,570	178
Other Funds:				
Riley County Police Department	3,258,985	28,075,594	28,164,055	3,170,524
Motor Vehicle Holding	96,003	16,628	20,469	92,162
Long & Short Accounts	34,647	(467)	15,793	18,387
Tax Holding	181,884	1,386,249	1,420,009	148,124
Treasurer Change Checks	-	69,221	69,221	-
Unclaimed Fees	6,941	-	-	6,941
Drivers License	481	78,484	78,538	427
Sales and Compensating Tax	245,354	4,511,025	4,473,604	282,775
University Park Improvement District	3,939	9,937	10,690	3,186
Flex Spending Account	31,880	109,267	116,302	24,845
Law Library	146,332	36,844	11,307	171,869
District Court	14,600	109,370	110,175	13,795
Riley County Attorney's Trust	23,584	133,924	120,700	36,808
Total Other Funds	4,044,630	34,536,076	34,610,863	3,969,843
Total	$ 74,825,918	$ 264,573,584	$ 261,699,671	$ 77,699,831

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

Single Audit Section

Riley County, Kansas

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

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Expenditures
Department of Agriculture		
Passed Through Kansas Department of Health and Environment		
Special Supplements Nutrition Program for Women, Infants and Children	10.557	$ 1,122,512
Total Department of Agriculture		1,122,512
Department of Homeland Security		
Passed Through Kansas Department of Emergency Management		
Emergency Management Performance Grant (EPMG)	97.042	80,911
Total Department of Homeland Security		80,911
Department of Health and Human Services		
Passed Through Kansas Department of Health and Environment		
Public Health Emergency Preparedness	93.069	70,892
Family Planning Services	93.217	202,731
Immunization Cooperative Agreements	93.268	66,014
Child Care and Development Block Grant	93.575	220,300
Grants to States for Medicaid	93.778	300,000
Maternal and Child Health Services Block Grant to the States	93.994	310,017
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	17,674
Total Department of Health and Human Services		1,187,628
Department of Treasury		
Passed Through the State of Kansas		
Coronavirus State and Local Fiscal Recovery Funds	21.027	6,266,222
Total Department of Treasury		6,266,222
Department of Interior		
Office of the Secretary		
Payments In Lieu of Taxes (PILT)	15.226	45,682
Total Department of Interior		45,682
Total		$ 8,702,955

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

Riley County, Kansas

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

1. General

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

2. Basis of Presentation

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

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

Riley County, Kansas

Schedule of Findings and Questioned Costs
December 31, 2024

Section I – Summary of Independent Auditor's Results

Financial Statement

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

Federal Awards

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

Identification of Major Federal Programs:

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

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

Section II – Financial Statement Findings

None

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

None

Riley County, Kansas

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

Finding 2023-001 (Significant Deficiency):

Cause: The health department did not follow the proper payroll process.

Recommendation: Management should determine the scope of written policies and procedures to comply with the Uniform Guidance.

Current Status: Corrected.

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

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

To the Board of Commissioners
Riley County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement, Summary Statement of Receipts, Expenditures, and Unencumbered Cash of Riley County, Kansas (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated September 16, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
September 16, 2025

JGA ACCOUNTANTS ADVISORS

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

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

To the Board of Commissioners
Riley County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Riley County, Kansas's (the County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
September 16, 2025