SUMNER COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2025

SUMNER COUNTY, KANSAS
December 31, 2025
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Sumner County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Sumner County, Kansas, as of and for the year ended December 31, 2025, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis 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 Sumner County, Kansas as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sumner County, Kansas as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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*. 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 U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Sumner County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 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 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, 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's 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's 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, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Sumner County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated August 19, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 30, 2026

SUMNER COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balances December 31, 2025
General	$ 1,133,697.12	$ -	$ 15,162,563.22	$ 15,143,209.22	$ 1,153,051.12	$ 728,863.41	$ 1,881,914.53
Special Purpose:							
Road and Bridge	485,666.98	114,244.97	2,999,681.71	2,738,915.77	860,677.89	131,221.35	991,899.24
Special Bridge	41,984.16	-	4,611.30	39,672.36	6,923.10	-	6,923.10
Special Road and Bridge	357.24	-	-	-	357.24	-	357.24
Agricultural Complex Bond and Interest	150,576.27	-	9,604.65	-	160,180.92	-	160,180.92
4-H Club	269.39	-	2,936.77	3,000.00	206.16	-	206.16
Fair Association	242.39	-	7,118.73	7,000.00	361.12	-	361.12
County Fair	502.59	-	7,760.81	8,000.00	263.40	-	263.40
Health	84,673.34	-	1,158,070.20	1,039,256.70	203,486.84	48,247.49	251,734.33
Soil Conservation	301.80	-	25,031.47	25,000.00	333.27	-	333.27
Election	115,160.58	8,190.66	153,960.86	191,314.35	85,997.75	1,540.60	87,538.35
Noxious Weed	57,440.10	7,084.50	54,822.58	61,486.05	57,861.13	1,207.71	59,068.84
Ambulance	0.42	-	698,502.77	698,500.00	3.19	-	3.19
Employee Benefits	781,010.76	-	4,181,582.85	5,010,210.17	(47,616.56)	446,385.43	398,768.87
County Extension Council	1,025.44	-	165,932.80	164,812.00	2,146.24	-	2,146.24
Mental Health	0.30	-	480,174.59	472,840.00	7,334.89	-	7,334.89
Appraiser's Cost	62,461.48	26,441.66	83,186.15	106,741.20	65,348.09	2,246.40	67,594.49
Futures Unlimited	0.17	-	192,198.77	192,198.00	0.94	-	0.94
Service Program for the Elderly	1,077.20	-	118,636.87	116,237.00	3,477.07	-	3,477.07
Tax Sale Foreclosure	62,252.83	-	21,444.95	40,777.40	42,920.38	-	42,920.38
Tort Liability	73,622.15	-	-	-	73,622.15	-	73,622.15
Special Highway Improvement	224,162.50	-	470,640.68	73,500.00	621,303.18	73,500.00	694,803.18
Futures Unlimited Building	0.02	-	26,833.42	25,000.00	1,833.44	-	1,833.44
Conceal and Carry Permit Fees	18,409.93	-	1,138.00	1,034.31	18,513.62	-	18,513.62
Sumner County Fights Addiction	77,753.65	-	26,250.46	23,075.03	80,929.08	1,000.00	81,929.08
Special Park and Recreation	8,381.32	-	-	-	8,381.32	-	8,381.32
Special Alcohol Program	7,537.26	-	10,470.15	2,400.00	15,607.41	-	15,607.41
Community Corrections Grant	37,874.59	-	254,062.91	229,964.77	61,972.73	15,220.45	77,193.18
Work Release	2,461.82	-	-	-	2,461.82	-	2,461.82
Sanitary Landfill	102,239.48	-	-	-	102,239.48	-	102,239.48
Capital Improvement	155,968.17	-	93,196.56	87,925.00	161,239.73	52,925.00	214,164.73
Sheriff Asset Forfeiture	18,133.06	-	-	-	18,133.06	-	18,133.06
Federal Equitable Sharing - County Attorney	354,417.00	-	1,500.00	14,772.54	341,144.46	-	341,144.46
Federal Equitable Sharing - Sheriff	45,867.83	-	777.50	34,126.97	12,518.36	-	12,518.36
2010 911 Wire Line	113,203.88	-	170,166.28	182,269.94	101,100.22	1,198.15	102,298.37
CDBG Grant	5,813.00	-	-	-	5,813.00	-	5,813.00
CDBG CV Grant	-	-	9,778.40	9,778.40	-	-	-
Sex Offender Fee	52,701.16	-	6,800.00	3,863.15	55,638.01	-	55,638.01

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

SUMNER COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balances December 31, 2025
Special Purpose Funds:							
Inmate Phone System	$ 127,283.65	$ -	$ 76,802.27	$ 84,674.19	$ 119,411.73	$ 9,249.62	$ 128,661.35
Equipment Reserve	1,960,368.95	-	904,440.21	755,986.61	2,108,822.55	-	2,108,822.55
County Cemetery	97,760.15	-	17,850.00	65,803.78	49,806.37	1,597.79	51,404.16
D.A.R.E. Grant	8,916.64	-	-	-	8,916.64	-	8,916.64
Juvenile Justice Authority	16,097.88	-	233,959.72	241,881.84	8,175.76	19,141.46	27,317.22
FEMA Grant	333.80	-	-	-	333.80	-	333.80
County Attorney - Asset Forfeiture	4,166.34	-	-	-	4,166.34	-	4,166.34
War Memorial	300.00	-	-	-	300.00	-	300.00
Neighborhood Revitalization	51.33	-	572,721.00	508,539.64	64,232.69	-	64,232.69
Special Emergency Response Team	5,949.72	-	23,492.40	4,570.78	24,871.34	-	24,871.34
Register of Deeds Technology	223,971.79	-	32,376.00	7,119.45	249,228.34	4,485.00	253,713.34
Sales Tax Purpose - Health Care	329,713.91	-	1,844,581.99	1,840,198.63	334,097.27	-	334,097.27
County Clerk's Technology	65,282.18	-	8,094.00	4,207.10	69,169.08	296.13	69,465.21
County Treasurer's Technology	73,968.35	-	8,094.00	-	82,062.35	-	82,062.35
COVID-19	1,187.39	-	2,497.63	-	3,685.02	-	3,685.02
Cowley College Sales Tax	158,271.85	-	1,844,581.82	2,002,853.66	0.01	-	0.01
JJA - Juvenile Reinvestment	46,983.96	-	27,706.72	52,930.06	21,760.62	197.83	21,958.45
Bioterrorism Grant	48,410.44	-	17,629.00	18,972.82	47,066.62	-	47,066.62
Pan Flu Grant	13,192.20	-	2,911.97	4,028.17	12,076.00	-	12,076.00
Cities Readiness Grant	42,236.96	-	7,839.04	18,250.39	31,825.61	-	31,825.61
CRI Regional Grant	(11,120.00)	-	138,275.00	158,159.34	(31,004.34)	-	(31,004.34)
SCMR Regional PHEP Grant	(14,958.83)	-	28,113.75	37,457.73	(24,302.81)	-	(24,302.81)
Auto License Fee	50,614.25	-	210,551.00	239,776.08	21,389.17	16,053.39	37,442.56
Contingent At Risk	4,786,512.24	-	6,301,302.75	11,087,915.00	(100.01)	-	(100.01)
Department of Energy Grant	(382,248.36)	-	435,889.43	119,991.15	(66,350.08)	-	(66,350.08)
Bond and Interest Funds:							
Bond and Interest	300,566.79	-	1,175,763.47	1,119,490.00	356,840.26	-	356,840.26
Slate Valley Sewer	29,118.17	-	16,650.46	29,514.49	16,254.14	-	16,254.14
Greenfield Improvement District Bond and Interest	4,175.16	-	13,113.52	12,177.50	5,111.18	-	5,111.18
Capital Projects Fund:							
Road Bond Series 2021-1	787,763.01	-	98,298.02	-	886,061.03	-	886,061.03
Business Funds:							
Self-Insured Medical Plan	(16,692.77)	-	3,821,044.93	4,022,887.42	(218,535.26)	-	(218,535.26)
Trust Funds:							
Prosecuting Attorney Training	58,077.67	-	4,931.46	8,813.50	54,195.63	-	54,195.63
Total Primary Government (Excluding Agency Funds)	$ 13,093,502.20	$ 155,961.79	$ 44,468,947.97	$ 49,193,079.66	$ 8,525,332.30	$ 1,554,577.21	$ 10,079,909.51

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

SUMNER COUNTY, KANSAS

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

		2025
Total Cash to be accounted for:	$	10,079,909.51
Composition of Cash:		
Cash on Hand	$	10,510.04
Checking Accounts		1,285,348.57
Savings Accounts		18,686,417.15
Third Party Health Accounts		(218,535.26)
Investments:		
Kansas Municipal Investment Pool		16,796,546.47
Certificates of Deposit		2,821,095.94
Total Cash		39,381,382.91
Agency Funds Per Schedule 3		(29,301,473.40)
Total Reporting Entity (Excluding Agency Funds)	$	10,079,909.51

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Sumner County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

Sumner County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Sumner County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statement. The types of funds maintained by the County are as follows:

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 Project and tax levies for long-term debt) that are intended for specified purposes.

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

Capital Project fund – used to account for the 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 the goods or services (i.e. enterprise and internal service fund, etc.)

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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 receipts 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.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a regulatory receipt source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis 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 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 levied prior to January 1st of the ensuing year. Consequently, for regulatory receipt recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31st, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as regulatory receipts in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as regulatory receipts in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System or the State of Kansas Police and Fire Retirement System, which are multi-employer, state-wide pension plans. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses
A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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. During the fiscal year ended December 31, 2025 the County amended the Employee Benefits Fund, Slate Valley Sewer Fund, Prosecuting Attorney Training Fund, Inmate Phone System Fund, and County Cemetery Fund.

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

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 prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

- Special Highway Improvement Fund
- Sumner County Fights Addiction Fund
- Work Release Fund
- Sanitary Landfill Fund
- Sheriff Asset Forfeiture Fund
- Federal Equitable Sharing-County Attorney Fund
- Federal Equitable Sharing-Sheriff Fund
- CDBG Grant Fund
- CDBG CV Grant Fund
- Equipment Reserve Fund
- D.A.R.E. Grant Fund
- FEMA Grant Fund
- County Attorney - Asset Forfeiture Fund
- War Memorial Fund
- Neighborhood Revitalization Fund
- Special Emergency Response Team Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- County Treasurer's Technology Fund
- Auto License Fee Fund
- Contingent At Risk Fund
- Department of Energy Grant Fund
- ARPA Grant 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.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation of K.S.A. 10-1113, as the County has obligated expenditures in excess of available monies in the Employee Benefits Fund, CRI Regional Grant Fund, SCMR Regional PHEP Grant Fund, Contingent At Risk Fund, Department of Energy Grant Fund and Self-Insured Medical Plan Fund. However, K.S.A. 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. CRI Regional Grant Fund, SCMR Regional PHEP Grant Fund and Department of Energy Grant Fund met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in the excess of budgeted limits in Inmate Phone System Fund and Cowley College Sales Tax Fund.

3. DEPOSITS AND INVESTMENTS

As of year-end, the County has the following investments.

Investment Type	Fair Value	Investment Maturities (in Years) Less than 1	Rating
Kansas Municipal Investment Pool	$16,796,546.47	$16,796,546.47	S&P AAAf/S1+

3. DEPOSITS AND INVESTMENTS (Continued)

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 branch 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 bank provides 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.

Deposits: At year-end, the County's carrying amount of deposits was $22,574,326.40 and the bank balance was $23,274,459.10. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $890,119.99 was covered by FDIC insurance, $10,134,339.11 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name, and $12,250,000.00 was covered with a letter of credit. The County's self-insured health insurance plan deposits funds with its third party administrator (TPA), which is then deposited in the TPA's bank account to be used for payment of claims, at year-end the amount held for health claims was $(218,535.26). This account would not be a qualifying account under K.S.A. 9-1401 and would be considered unsecure at year-end.

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.

At December 31, 2025, the County had invested $16,796,546.47 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2025, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year		Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds										
Road Bond Series 2014 - 1	2% - 4%	June 1, 2014	$ 11,640,000.00	October 1, 2028	$ 2,985,000.00		$ -	$ (705,000.00)	$ 2,280,000.00	$ 119,400.00
Bond Series 2015	3.25%	June 16, 2015	146,000.00	October 1, 2030	67,000.00		-	(10,000.00)	57,000.00	2,177.50
Bonds Series 2021 - 1	3.00%	September 1, 2021	8,630,000.00	October 1, 2040	8,630,000.00		-	-	8,630,000.00	258,900.00
Advance Refunding Bond										
2021 - 2 (Partial Refunding of 2014 - 1)	1.7% - 1.9%	September 1, 2021	2,035,000.00	October 1, 2031	2,035,000.00		-	-	2,035,000.00	36,190.00
KDHE Loans:										
Paid by the City of Slate Valley, Kansas										
Kansas Water Pollution Control	2.71%	April 27, 2004	216,300.00	March 1, 2026	19,194.65		-	(12,710.13)	6,484.52	394.54
Pooled Money Investment Board										
Installment Loan	0.691%	July 22, 2022	3,853,807.92	July 22, 2026	1,926,903.96		-	(963,451.98)	963,451.98	13,314.91
Installment Loan	4.625%	August 29, 2024	3,881,558.47	August 29, 2028	3,881,558.47		-	(970,389.62)	2,911,168.85	179,522.00
Installment Loan	3.773%	August 26, 2025	2,494,788.37	August 26, 2029	-		2,494,788.37	-	2,494,788.37	-
Finance Lease										
Motorola E-911 System	4.660%	July 1, 2023	1,799,456.00	July 1, 2033	1,654,105.01	*	-	(152,124.35)	1,501,980.66	77,081.29
Total Contractual Indebtedness					$ 21,198,762.09		$ 2,494,788.37	$ (2,813,676.08)	$ 20,879,874.38	$ 686,980.24

* = Beginning balance was adjusted for Motorola E-911 System not previously reported

4. LONG-TERM DEBT (Continued)

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

Issue	2026	2027	2028	2029	2030	2031 - 2035	2036 - 2040	Total
Principal								
General Obligation Bonds								
Road Bond Series 2014 - 1	$ 730,000.00	$ 760,000.00	$ 790,000.00	$ -	$ -	$ -	$ -	$ 2,280,000.00
Bond Series 2015	11,000.00	11,000.00	11,000.00	12,000.00	12,000.00	-	-	57,000.00
Bonds Series 2021 - 1	-	-	-	-	-	4,125,000.00	4,505,000.00	8,630,000.00
Advance Refunding Bond								
2021 - 2 (Partial Refunding of 2014 - 1)	-	-	-	820,000.00	835,000.00	380,000.00	-	2,035,000.00
KDHE Loans:								
Paid by the City of Slate Valley, Kansas								
Kansas Water Pollution Control	6,484.52	-	-	-	-	-	-	6,484.52
Pooled Money Investment Board								
Installment Loan	963,451.98	-	-	-	-	-	-	963,451.98
Installment Loan	970,389.62	970,389.62	970,389.61	-	-	-	-	2,911,168.85
Installment Loan	623,697.09	623,697.09	623,697.09	623,697.10	-	-	-	2,494,788.37
Finance Lease								
Motorola E-911 System	159,213.34	166,632.68	174,397.77	182,524.70	191,030.35	628,181.82	-	1,501,980.66
Total Principal Payments	3,464,236.55	2,531,719.39	2,569,484.47	1,638,221.80	1,038,030.35	5,133,181.82	4,505,000.00	20,879,874.38
Interest								
General Obligation Bonds								
Road Bond Series 2014 - 1	91,200.00	62,000.00	31,600.00	-	-	-	-	184,800.00
Bond Series 2015	1,852.50	1,495.00	1,137.50	780.00	390.00	-	-	5,655.00
Bonds Series 2021 - 1	258,900.00	258,900.00	258,900.00	258,900.00	258,900.00	1,077,600.00	372,600.00	2,744,700.00
Advance Refunding Bond								
2021 - 2 (Partial Refunding of 2014 - 1)	36,190.00	36,190.00	36,190.00	36,190.00	22,250.00	7,220.00	-	174,230.00
KDHE Loans:								
Paid by the City of Slate Valley, Kansas								
Kansas Water Pollution Control	97.76	-	-	-	-	-	-	97.76
Pooled Money Investment Board								
Installment Loan	6,657.45	-	-	-	-	-	-	6,657.45
Installment Loan	134,642.00	89,761.00	44,881.00	-	-	-	-	269,284.00
Installment Loan	94,128.37	70,596.27	47,064.18	23,532.08	-	-	-	235,320.90
Finance Lease								
Motorola E-911 System	69,992.30	62,572.96	54,807.87	46,680.94	38,175.29	59,435.10	-	331,664.46
Total Interest Payments	693,660.38	581,515.23	474,580.55	366,083.02	319,715.29	1,144,255.10	372,600.00	3,952,409.57
Total Principal and Interest Payments	$ 4,157,896.93	$ 3,113,234.62	$ 3,044,065.02	$ 2,004,304.82	$ 1,357,745.64	$ 6,277,436.92	$ 4,877,600.00	$ 24,832,283.95

5. FINANCE LEASE OBLIGATIONS

The County has entered into a finance lease agreement in order to finance the acquisition of a Motorola E-911 System. Payments are made annually, including interest at 4.66%. Final maturity of the lease is July 1, 2033. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2026	$ 229,205.64
2027	229,205.64
2028	229,205.64
2029	229,205.64
2030	229,205.64
2031-2033	687,616.92
	1,833,645.12
Less: Imputed Interest	(331,664.46)
Net Present Value of Minimum Lease Payments	1,501,980.66
Less: Current Maturities	(159,213.34)
Long-Term Finance Lease Obligations	$1,342,767.32

6. RIGHT TO USE CONTRACT

As of December 31, 2025, the County has entered into contracts for office equipment and heavy machinery. Rent expenditures for the year ended December 31, 2025 was $161,621.92. Under the current agreement, the future minimum rental payments are as follows:

2026	$	243,152.21
2027		243,152.21
2028		243,152.21
2029		240,157.49
2030		223,188.77
2031		544,000.00

7. DEFINED BENEFIT PENSION PLAN

General Information about the 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.kspers.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

7. DEFINED BENEFIT PENSION PLAN (Continued)

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. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $804,666.38 for KPERS and $379,367.30 for KP&F for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $5,935,717.00 and $2,996,051.00 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2025.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Compensated Absences:
Vacation leave is earned beginning with the first pay period for full-time employees. Vacation accrues at a rate of 3.75-6.5 hours per period depending upon length of service. Vacation may be accumulated year to year up to a maximum of 18-27 days depending on length of service. No employee may choose to receive pay instead of vacation. Any employee who retires, resigns, discharged for unsatisfactory performance, or is laid off will receive pay for the unused vacation earned. Sick pay for full-time employees accumulates at a rate of 3.75 hours per paycheck and accumulates to 400 hours; however, accumulated sick pay is forfeited upon termination. Effective January 1, 2025, the sick leave in excess of 400 hours that would have otherwise been "lost" will be bought back by the County at the employee's current rate of pay.

The County has estimated a liability for annual leave and compensatory time, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2025, was $477,010.16 for annual leave and compensatory time. In accordance with the above criteria, the County has estimates a liability for sick pay for "lost" time at December 31, 2025 of $60,742.70.

Other Post Employment Benefits:
As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

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; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

The County has established an Employee Benefits Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with Pan American Life Insurance Company to be the claims supervisor. The supervisor reviews all claims for allowability and issues monthly reports to the County. The County has a stop-loss policy which pays any aggregate claims over $100,000.00.

10. CONTINGENCY FOR PROPERTY TAXES UNDER APPEAL AND RELATED RESERVE

Property Tax Appeal

The largest property taxpayer in the county has appealed their property tax valuation for 2012-2023. The 2012, 2013, 2015, and 2018 court cases were settled in previous years resulting in refunds to the taxpayer and interest attributable to the refunds which was charged to County funds. Tax years 2014, 2016, 2017, 2019, 2020, 2021, and 2022 were settled in November 2023 and the County was ordered to pay $820,134.54, which was charged to the General Fund of the County, of interest to the taxpayer for tax years 2015 and 2018 and the taxpayer will forebear enforcement of interest on any refunds for tax years 2014, 2016, 2017, and 2019 through 2023. Tax refunds for 2017 and 2019 were completed in 2024 in the amounts of $6,552,108.08 from the Contingent At Risk Fund and $5,253,975.18 from current year ad valorem tax.

In July, 2022 the County applied for and received a loan of $3,853,807.92 from the Kansas Pooled Money Investment Board (PMIB) to cover the refund of 2018 taxes in this amount. The terms of this loan require repayment over a four-year period including interest of 0.691%.

In August, 2024 the County applied for and received a loan of $3,881,558.47 from the Kansas Pooled Money Investment Board (PMIB) to cover the refund of 2017 and 2019 taxes in this amount. The terms of this loan require repayment over a four-year period including interest of 4.625%.

In August, 2025 the County applied for and received a loan of $2,494,788.37 from the Kansas Pooled Money Investment Board (PMIB) to cover the refund of 2020 and 2021 taxes in this amount. The terms of this loan require repayment over a four-year period including interest of 3.773%.

All refunds to taxpayers are processed by the County Treasurer as reductions of the next regular apportionment of ad valorem taxes due affected taxing subdivisions, including County funds.

While management believes the estimate is reasonable for the amount of refunds that will be due under these actions, management has created a "Contingent At Risk Fund" to temporarily reserve amounts that will become due for refunds to this taxpayer. This reserve fund was created in 2014 to temporarily move at risk tax receipts to this reserve from other county funds. This reservation of tax receipts will be moved back to the originating fund as tax rebates are made for each year at issue. This contingent tax refund liability has not been recognized in the financial statement under the County's regulatory basis of accounting.

The County issued debt through Pooled Money Investment Board (PMIB) in order to cover refunds due to the taxpayer and will levy taxes to repay the PMIB loan in budget year 2025 for any amounts not withheld from future tax payments.

The 2023 over assessed ad valorem tax was abated, therefore, the 2024 apportionments will reflect this reduction. For tax years 2024 through 2028 the taxpayer and County agreed the County would appraise the property for ad valorem tax purposes according to a set formula.

10. CONTINGENCY FOR PROPERTY TAXES UNDER APPEAL AND RELATED RESERVE

Final decisions are as follows and estimated to the best of the County's ability:

Tax Year	Tax Overpayment Per Final Court Decisions	County Portion of Final Decisions	Status
2012	$ 380,299.00	$ 111,876.00	*Paid in 2018
2013	2,732,132.00	780,983.00	*Paid in 2018
2015	3,602,039.00	1,036,205.00	*Paid in 2021
2018	3,853,808.00	1,185,889.00	*Paid in 2018
2014	2,508,381.50	714,469.18	*Paid in 2023
2016	2,558,889.83	786,375.70	*Paid in 2023
2017	2,745,593.70	842,840.43	*Paid in 2024
2019	3,806,514.38	1,198,078.13	*Paid in 2024
2020	3,956,957.07	1,282,762.07	*Paid in 2025
2021	4,647,490.26	1,491,069.43	*Paid in 2025
2022	4,696,285.43	1,405,915.80	*Due in 2026
	$ 35,488,390.17	$ 10,836,463.74	
2012 & 2013 Interest paid		$ 380,571.00	*Paid in 2019
2014 Interest paid		820,134.54	*Paid in 2023
Total Interest Paid		$ 1,200,705.54	

11. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

The County formerly operated a municipal solid waste landfill that was closed and capped in 1994. State and federal laws and regulations require that certain maintenance and monitoring functions continue for 30 years after closure. Estimates of future costs are not maintained for this closed landfill. In 2006, the County entered into an agreement with the City of Wellington, Kansas to purchase the land containing the sanitary landfill and as part of that agreement, the city is liable for monitoring costs after 2016. Sumner County maintained the Sanitary Landfill Fund to provide for future closure costs. The unencumbered balance of this fund at December 31, 2025 was $102,239.48.

12. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

13. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 731,440.21
General	4-H Club	Tax Appeal	12.00
General	Fair Association	Tax Appeal	333.00
General	County Fair	Tax Appeal	292.00
General	Soil Conservation	Tax Appeal	1,384.00
General	Election	Tax Appeal	1,039.00
General	County Extension Council	Tax Appeal	9,890.00
General	Appraiser's Cost	Tax Appeal	10,576.00
General	Service Program for the Elderly	Tax Appeal	6,866.00
General	Bond and Interest	Tax Appeal	55,192.00
General	Capital Improvement	K.S.A. 19-120	5,000.00
Contingent At Risk	General	Tax Appeal	1,063,029.16
Auto License Fee	General	K.S.A. 8-145	60,685.48
Contingent At Risk	Road and Bridge	Tax Appeal	465,271.00
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	470,640.68
Contingent At Risk	Special Bridge	Tax Appeal	5,555.50
Contingent At Risk	4-H Club	Tax Appeal	442.46
Contingent At Risk	Fair Association	Tax Appeal	1,057.62
Contingent At Risk	County Fair	Tax Appeal	1,201.16
Sales Tax Purpose - Health Care	Health	K.S.A. 65-204	442,494.00
Contingent At Risk	Soil Conservation	Tax Appeal	3,654.74
Contingent At Risk	Election	Tax Appeal	37,568.54
Election	Equipment Reserve	K.S.A. 19-119	100,000.00
Contingent At Risk	Noxious Weed	Tax Appeal	17,208.61
Noxious Weed	Equipment Reserve	K.S.A. 19-119	8,000.00
Sales Tax Purpose - Health Care	Ambulance	K.S.A. 12-110d	698,499.98
Contingent At Risk	Employee Benefits	K.S.A. 12-16,102	616,759.09
Contingent At Risk	County Extension Council	Tax Appeal	24,134.42
Sales Tax Purpose- Health Care	Mental Health	K.S.A. 65-204	480,173.33
Contingent At Risk	Appraiser's Cost	Tax Appeal	67,525.41
Appraiser's Cost	Equipment Reserve	K.S.A. 19-119	20,000.00
Sales Tax Purpose - Health Care	Futures Unlimited	K.S.A. 65-204	192,198.00
Contingent At Risk	Service Program for the Elderly	Tax Appeal	16,853.34
Sales Tax Purpose - Health Care	Futures Unlimited Building	K.S.A. 65-204	26,833.32
Contingent At Risk	Capital Improvement	Tax Appeal	3,202.50
2010 911 Wire Line	Equipment Reserve	K.S.A. 19-119	40,000.00
Contingent At Risk	Bond and Interest	Tax Appeal	159,679.52

14. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition or disclosure in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Certified Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 14,287,100.00	$ 1,441,043.09	$ 15,728,143.09	$ 15,143,209.22	$ (584,933.87)
Special Purpose Funds:					
Road and Bridge	2,759,039.00	1,395,511.21	4,154,550.21	2,738,915.77	(1,415,634.44)
Special Bridge	40,000.00	-	40,000.00	39,672.36	(327.64)
Special Road and Bridge	182.00	-	182.00	-	(182.00)
Agricultural Complex Bond and Interest	41,084.00	-	41,084.00	-	(41,084.00)
4-H Club	3,000.00	-	3,000.00	3,000.00	-
Fair Association	7,000.00	-	7,000.00	7,000.00	-
County Fair	8,000.00	-	8,000.00	8,000.00	-
Health	1,325,847.00	379.62	1,326,226.62	1,039,256.70	(286,969.92)
Soil Conservation	25,000.00	-	25,000.00	25,000.00	-
Election	257,100.00	5,039.38	262,139.38	191,314.35	(70,825.03)
Noxious Weed	102,729.00	-	102,729.00	61,486.05	(41,242.95)
Ambulance	700,000.00	-	700,000.00	698,500.00	(1,500.00)
Employee Benefits	4,997,019.00	202,098.72	5,199,117.72	5,010,210.17	(188,907.55)
County Extension Council	164,812.00	-	164,812.00	164,812.00	-
Mental Health	472,840.00	-	472,840.00	472,840.00	-
Appraiser's Cost	134,600.00	-	134,600.00	106,741.20	(27,858.80)
Futures Unlimited	192,198.00	-	192,198.00	192,198.00	-
Service Program for the Elderly	116,237.00	-	116,237.00	116,237.00	-
Tax Sale Foreclosure	85,000.00	-	85,000.00	40,777.40	(44,222.60)
Tort Liability	33,331.00	-	33,331.00	-	(33,331.00)
Futures Unlimited Building	47,000.00	-	47,000.00	25,000.00	(22,000.00)
Conceal and Carry Permit Fees	3,000.00	-	3,000.00	1,034.31	(1,965.69)
Special Park and Recreation	2,500.00	-	2,500.00	-	(2,500.00)
Special Alcohol Program	7,132.00	-	7,132.00	2,400.00	(4,732.00)
Community Corrections Grant	256,053.00	-	256,053.00	229,964.77	(26,088.23)
Capital Improvement	125,705.00	-	125,705.00	87,925.00	(37,780.00)
2010 911 Wire Line	187,500.00	-	187,500.00	182,269.94	(5,230.06)
Sex Offender Fee	4,000.00	-	4,000.00	3,863.15	(136.85)

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Certified Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
Inmate Phone System	$ 82,000.00	$ -	$ 82,000.00	$ 84,674.19	$ 2,674.19
County Cemetery	70,000.00	-	70,000.00	65,803.78	(4,196.22)
Juvenile Justice Authority	267,579.00	-	267,579.00	241,881.84	(25,697.16)
Sales Tax Purpose - Health Care	1,851,046.00	-	1,851,046.00	1,840,198.63	(10,847.37)
COVID-19	28,500.00	1,307.13	29,807.13	-	(29,807.13)
Cowley College Sales Tax	1,733,756.00	-	1,733,756.00	2,002,853.66	269,097.66
JJA - Juvenile Reinvestment	55,444.00	-	55,444.00	52,930.06	(2,513.94)
Bio Terrorism Grant	20,740.00	17,629.00	38,369.00	18,972.82	(19,396.18)
Pan Flu Grant	3,788.00	2,911.97	6,699.97	4,028.17	(2,671.80)
Cities Readiness Grant	21,225.00	7,839.04	29,064.04	18,250.39	(10,813.65)
CRI Regional Grant	167,029.00	138,275.00	305,304.00	158,159.34	(147,144.66)
SCMR Regional PHEP Grant	36,320.00	28,113.75	64,433.75	37,457.73	(26,976.02)
Bond and Interest Fund:					
Bond and Interest	1,447,438.00	-	1,447,438.00	1,119,490.00	(327,948.00)
Slate Valley Sewer	30,000.00	-	30,000.00	29,514.49	(485.51)
Greenfield Improvement District Bond and Interest	12,178.00	-	12,178.00	12,177.50	(0.50)
Business Fund:					
Self-Insured Medical Plan	3,400,000.00	2,871,044.93	6,271,044.93	4,022,887.42	(2,248,157.51)
Trust Funds:					
Prosecuting Attorney Training	10,500.00	-	10,500.00	8,813.50	(1,686.50)

SUMNER COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 4,376,865.96	$ 8,117,325.64	$ 9,114,386.00	$ (997,060.36)
Delinquent Tax	182,336.19	167,876.27	70,000.00	97,876.27
Motor Vehicle Tax	521,988.13	463,046.11	421,673.00	41,373.11
Recreational Vehicle Tax	11,920.29	9,782.56	9,711.00	71.56
16/20 M Truck Tax	21,363.05	20,355.62	19,171.00	1,184.62
Commercial Vehicle Tax	13,945.07	10,927.76	10,883.00	44.76
Watercraft Tax	4,400.70	3,831.74	4,707.00	(875.26)
Rental Excise Tax	62.96	70.02	193.00	(122.98)
Mineral Production Tax	22,056.01	13,037.41	20,000.00	(6,962.59)
In Lieu of Tax	14,820.00	-	15,000.00	(15,000.00)
Windfarm Pilot	-	912,435.00	653,771.00	258,664.00
Neighborhood Revitalization Rebates	(229,722.19)	(223,021.44)	(180,000.00)	(43,021.44)
Local Alcoholic Liquor Tax	-	-	1,562.00	(1,562.00)
Interest on Tax	367,973.23	394,856.99	300,000.00	94,856.99
Intergovernmental				
Federal Grants	24,870.12	-	-	-
State Grants	11,091.84	25,107.41	-	25,107.41
Casino Gaming Receipts	1,629,054.68	1,683,546.37	1,674,118.00	9,428.37
Franchise Tax	981.92	1,941.18	-	1,941.18
Licenses, Fees, and Permits				
Officer Fees	42,433.33	31,760.56	33,000.00	(1,239.44)
ROD Recording Fees	216,835.00	233,930.00	218,000.00	15,930.00
Court Fees	11,070.26	17,147.67	-	17,147.67
NRP Fees	127,449.40	-	65,000.00	(65,000.00)
Diversion Fees	21,725.00	24,085.00	12,000.00	12,085.00
Producers Ag	56,000.00	56,000.00	56,000.00	-
Heritage Trust Fund	(14,484.00)	(16,398.00)	(10,800.00)	(5,598.00)
Use of Money and Property				
Interest on Investments	731,438.10	556,142.66	772,400.00	(216,257.34)
Rent	56,326.72	53,532.56	76,000.00	(22,467.44)
Prisoner Housing	122,299.76	1,415,727.81	184,265.00	1,231,462.81
Sale of Assets	-	1.00	-	1.00
Other Financing	2,325.00	15,487.88	-	15,487.88
Other Receipts				
Commissary	13,642.59	24,894.50	21,850.00	3,044.50
Miscellaneous	458.28	25,210.43	30,000.00	(4,789.57)
Reimbursed Expense	321,154.46	207.87	-	207.87

SUMNER COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts (Continued)				
Operating Transfers from:				
Contingent At Risk Fund	$ 322,548.32	$ 1,063,029.16	$ -	$ 1,063,029.16
Auto License Fee Fund	35,508.93	60,685.48	33,000.00	27,685.48
Total Receipts	9,040,739.11	15,162,563.22	$ 13,625,890.00	$ 1,536,673.22
Expenditures				
County Commission				
Personal Services	75,439.66	-	$ -	$ -
Contractual Services	103.00	-	1,395.00	(1,395.00)
Commodities	198.00	227.48	600.00	(372.52)
Total County Commission	75,740.66	227.48	1,995.00	(1,767.52)
County Clerk				
Personal Services	119,565.95	-	-	-
Contractual Services	4,345.43	9,459.28	5,800.00	3,659.28
Commodities	5,965.20	3,969.91	5,000.00	(1,030.09)
Capital Outlay	-	-	2,000.00	(2,000.00)
Reimbursed Expense	-	(233.45)	-	(233.45)
Total County Clerk	129,876.58	13,195.74	12,800.00	395.74
County Treasurer				
Personal Services	233,185.06	-	-	-
Contractual Services	7,386.43	9,107.32	17,025.00	(7,917.68)
Commodities	7,218.19	9,619.91	8,399.00	1,220.91
Reimbursed Expense	(31.50)	(47.25)	-	(47.25)
Total County Treasurer	247,758.18	18,679.98	25,424.00	(6,744.02)
County Attorney				
Personal Services	319,584.41	-	-	-
Contractual Services	21,910.14	22,659.72	20,808.00	1,851.72
Commodities	2,160.03	3,354.06	6,834.00	(3,479.94)
Total County Attorney	343,654.58	26,013.78	27,642.00	(1,628.22)
Register of Deeds				
Personal Services	97,461.15	-	-	-
Contractual Services	1,180.77	3,084.48	4,210.00	(1,125.52)
Commodities	9,180.21	10,896.11	6,617.00	4,279.11
Reimbursed Expense	(7,302.00)	(10,256.50)	-	(10,256.50)
Total Register of Deeds	100,520.13	3,724.09	10,827.00	(7,102.91)
Unified Court				
Contractual Services	486,813.40	437,911.16	436,325.00	1,586.16
Commodities	24,156.10	30,214.93	37,175.00	(6,960.07)
Capital Outlay	27,674.19	-	5,000.00	(5,000.00)
Reimbursed Expense	(69,504.54)	(55,181.81)	-	(55,181.81)
Total Unified Court	469,139.15	412,944.28	478,500.00	(65,555.72)

SUMNER COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Courthouse General				
Contractual Services	$ 743,232.86	$ 645,257.45	$ 612,000.00	$ 33,257.45
Commodities	83,007.30	78,927.81	6,000.00	72,927.81
Capital Outlay	41,450.00	-	-	-
Reimbursed Expense	(215,811.70)	(168,959.47)	-	(168,959.47)
Total Courthouse General	651,878.46	555,225.79	618,000.00	(62,774.21)
GIS				
Personal Services	39,930.51	-	-	-
Contractual Services	15,364.25	15,802.50	20,500.00	(4,697.50)
Commodities	289.82	1,760.57	1,500.00	260.57
Capital Outlay	-	-	8,000.00	(8,000.00)
Reimbursed Expense	(45.00)	(980.00)	-	(980.00)
Total GIS	55,539.58	16,583.07	30,000.00	(13,416.93)
Information Services				
Personal Services	98,463.09	-	-	-
Contractual Services	298,466.59	286,254.91	389,900.00	(103,645.09)
Commodities	2,482.12	4,806.18	6,550.00	(1,743.82)
Capital Outlay	116,665.57	37,471.50	105,500.00	(68,028.50)
Reimbursed Expense	(2,222.11)	(570.65)	-	(570.65)
Total Information Services	513,855.26	327,961.94	501,950.00	(173,988.06)
County Counselor				
Personal Services	72,716.95	-	-	-
Contractual Services	25,618.00	38,821.90	44,500.00	(5,678.10)
Commodities	-	-	100.00	(100.00)
Total County Counselor	98,334.95	38,821.90	44,600.00	(5,778.10)
Planning/Zoning				
Personal Services	146,481.65	-	-	-
Contractual Services	15,907.34	22,458.68	21,874.00	584.68
Commodities	5,194.52	2,694.54	5,250.00	(2,555.46)
Reimbursed Expense	(51.44)	(57.93)	-	(57.93)
Total Planning/Zoning	167,532.07	25,095.29	27,124.00	(2,028.71)
County Building Maintenance				
Personal Services	208,733.18	-	-	-
Contractual Services	136,859.13	145,332.27	160,000.00	(14,667.73)
Commodities	7,325.62	6,808.67	10,000.00	(3,191.33)
Capital Outlay	10,779.79	13,629.00	53,000.00	(39,371.00)
Total County Building Maintenance	363,697.72	165,769.94	223,000.00	(57,230.06)
Total General Government	3,217,527.32	1,604,243.28	2,001,862.00	(397,618.72)

SUMNER COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Public Safety				
Sheriff				
Personal Services	$ 1,531,314.25	$ 795.84	$ -	$ 795.84
Contractual Services	360,821.86	348,946.49	148,500.00	200,446.49
Commodities	231,968.74	237,283.41	414,583.00	(177,299.59)
Capital Outlay	523,761.44	235,865.82	261,000.00	(25,134.18)
Reimbursed Expense	(68,692.29)	(68,895.99)	-	(68,895.99)
Total Sheriff	2,579,174.00	753,995.57	824,083.00	(70,087.43)
Jail Maintenance				
Personal Services	-	-	2,000.00	(2,000.00)
Contractual Services	18,644.57	24,751.48	28,000.00	(3,248.52)
Commodities	6,055.04	8,907.62	13,500.00	(4,592.38)
Capital Outlay	1,933.51	3,422.78	5,500.00	(2,077.22)
Total Jail Maintenance	26,633.12	37,081.88	49,000.00	(11,918.12)
Jail				
Personal Services	1,033,238.22	-	-	-
Contractual Services	278,072.88	292,563.72	-	292,563.72
Commodities	217,149.43	259,314.69	-	259,314.69
Capital Outlay	30,263.06	-	566,130.00	(566,130.00)
Total Jail	1,558,723.59	551,878.41	566,130.00	(14,251.59)
Crime Stoppers				
Contractual Services	1,500.00	-	1,500.00	(1,500.00)
Emergency Management				
Personal Services	103,814.55	-	-	-
Contractual Services	13,361.45	15,297.54	21,800.00	(6,502.46)
Commodities	1,023.32	2,470.47	4,200.00	(1,729.53)
Reimbursed Expense	(20.06)	-	-	-
Total Emergency Management	118,179.26	17,768.01	26,000.00	(8,231.99)
911 System				
Personal Services	818,202.51	-	-	-
Contractual Services	21,201.84	80,452.69	100,960.00	(20,507.31)
Commodities	7,585.38	8,905.38	10,350.00	(1,444.62)
Capital Outlay	4,396.58	14,938.66	14,000.00	938.66
911 Radio Payments	229,205.64	229,205.64	229,206.00	(0.36)
911 Radio Maintenance	-	300,000.00	150,560.00	149,440.00
Total 911 System	1,080,591.95	633,502.37	505,076.00	128,426.37
Total Public Safety	5,364,801.92	1,994,226.24	1,971,789.00	22,437.24

SUMNER COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Health				
Coroner				
Contractual Services	$ 87,801.62	$ 80,234.00	$ 103,000.00	$ (22,766.00)
Reimbursed Expense	(42,520.02)	(47,482.87)	(46,000.00)	(1,482.87)
Total Coroner	45,281.60	32,751.13	57,000.00	(24,248.87)
Total Health	45,281.60	32,751.13	57,000.00	(24,248.87)
Economic Development				
Contractual Services	126,000.00	143,000.00	15,000.00	128,000.00
Appropriations	-	-	55,000.00	(55,000.00)
Total Economic Development	126,000.00	143,000.00	70,000.00	73,000.00
Culture and Recreation				
Culture and Recreation Appropriations				
Museum	1,350.00	-	-	-
Miscellaneous	513.06	-	19,500.00	(19,500.00)
SCCDAT	-	-	10,000.00	(10,000.00)
Historical Society	2,000.00	-	2,000.00	(2,000.00)
Wichita Area Planning	90.29	100.00	150.00	(50.00)
Wheat Festival	10,000.00	-	10,000.00	(10,000.00)
Public Transportation	20,000.00	20,000.00	20,000.00	-
Total Culture and Recreation	33,953.35	20,100.00	61,650.00	(41,550.00)
Personal Services				
Commission	-	75,233.54	75,027.00	206.54
Clerk	-	123,371.88	145,499.00	(22,127.12)
Election	-	121,435.89	137,722.00	(16,286.11)
Treasurer	-	233,031.84	229,543.00	3,488.84
County Attorney	-	415,318.59	383,201.00	32,117.59
Register of Deeds	-	86,835.94	110,104.00	(23,268.06)
Sheriff	-	1,785,369.27	1,677,510.00	107,859.27
Detention	-	1,411,500.29	1,228,578.00	182,922.29
County Advisor	-	71,744.21	71,401.00	343.21
Planning & Zoning	-	154,671.70	147,167.00	7,504.70
Emergency Management	-	101,962.22	109,282.00	(7,319.78)
Information Services	-	99,210.72	98,843.00	367.72
GIS	-	34,288.22	40,084.00	(5,795.78)
Maintenance	-	206,045.65	218,463.00	(12,417.35)
E911	-	792,176.93	826,215.00	(34,038.07)
Road & Bridge	-	1,904,518.38	1,896,380.00	8,138.38
Noxious Weed	-	119,041.93	114,481.00	4,560.93
Appraiser	-	425,223.52	403,964.00	21,259.52
Total Personal Services	-	8,160,980.72	7,913,464.00	247,516.72

SUMNER COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Capital Improvements				
Capital Outlay	$ 87,121.92	$ 239,205.13	$ -	$ 239,205.13
Total Capital Improvements	87,121.92	239,205.13	-	239,205.13
Reserves				
Casino Appeal Note	983,424.34	2,126,678.51	1,684,454.00	442,224.51
Total Reserves	983,424.34	2,126,678.51	1,684,454.00	442,224.51
Operating Transfers to:				
Equipment Reserve Fund	19,349.00	731,440.21	526,881.00	204,559.21
4-H Club Fund	-	12.00	-	12.00
Fair Association Fund	-	333.00	-	333.00
County Fair Fund	-	292.00	-	292.00
Soil Conservation Fund	-	1,384.00	-	1,384.00
Election Fund	-	1,039.00	-	1,039.00
County Extension Council Fund	-	9,890.00	-	9,890.00
Appraiser's Cost Fund	-	10,576.00	-	10,576.00
Service Program for the Elderly Fund	-	6,866.00	-	6,866.00
Bond and Interest Fund	-	55,192.00	-	55,192.00
Capital Improvement Fund	72,500.00	5,000.00	-	5,000.00
Total Operating Transfers	91,849.00	822,024.21	526,881.00	295,143.21
Total Certified Budget			14,287,100.00	856,109.22
Adjustments for Qualifying Budget Credits			1,441,043.09	(1,441,043.09)
Total Expenditures	9,949,959.45	15,143,209.22	$ 15,728,143.09	$ (584,933.87)
Receipts Over(Under) Expenditures	(909,220.34)	19,354.00		
Unencumbered Cash, Beginning	2,041,817.46	1,133,697.12		
Prior Year Cancelled Encumbrances	1,100.00	-		
Unencumbered Cash, Ending	$ 1,133,697.12	$ 1,153,051.12		

SUMNER COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 2,854,682.20	$ 679,902.19	$ 1,195,776.00	$ (515,873.81)
Delinquent Tax	100,105.45	88,939.95	49,998.00	38,941.95
Motor Vehicle Tax	257,896.95	306,316.10	280,186.00	26,130.10
Recreational Vehicle Tax	5,870.68	6,469.93	6,453.00	16.93
16/20 M Truck Tax	14,199.30	9,941.81	12,739.00	(2,797.19)
Commercial Vehicle Tax	6,821.87	7,261.03	7,232.00	29.03
Watercraft Tax	2,149.40	2,546.28	3,129.00	(582.72)
Rental Excise Tax	30.77	46.53	-	46.53
Intergovernmental				
State Grants	269,032.45	421,140.68	-	421,140.68
Special City and County Highway	824,479.62	824,152.70	855,928.00	(31,775.30)
Equalization Aid	39,301.98	36,005.20	-	36,005.20
Licenses, Fees, and Permits				
Officer Fees	54,875.76	37,475.68	-	37,475.68
Other Receipts				
Reimbursed Expense	129,705.25	114,212.63	-	114,212.63
Operating Transfer from				
Contingent At Risk Fund	267,803.69	465,271.00	-	465,271.00
Total Receipts	4,826,955.37	2,999,681.71	$ 2,411,441.00	$ 588,240.71

SUMNER COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures				
Public Works				
Personal Services	$ 1,696,806.16	$ -	$ 1,903,355.00	$ (1,903,355.00)
Employee Benefits	269,786.00	-	130,786.00	(130,786.00)
Contractual Services	138,745.29	108,881.45	139,000.00	(30,118.55)
Commodities	1,496,906.87	1,446,948.74	432,000.00	1,014,948.74
Capital Outlay	26,640.00	-	-	-
Projects	827,434.84	712,444.90	153,898.00	558,546.90
Operating Transfer to				
Special Highway Improvement Fund	344,032.45	470,640.68	-	470,640.68
Total Certified Budget			2,759,039.00	(20,123.23)
Adjustments for Qualifying				
Budget Credits			1,395,511.21	(1,395,511.21)
Total Expenditures	4,800,351.61	2,738,915.77	$ 4,154,550.21	$ (1,415,634.44)
Receipts Over(Under) Expenditures	26,603.76	260,765.94		
Unencumbered Cash, Beginning	459,063.22	485,666.98		
Cancelled Encumbrances	-	114,244.97		
Unencumbered Cash, Ending	$ 485,666.98	$ 860,677.89		

SUMNER COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 29,042.53	$ (5,573.06)	$ -	$ (5,573.06)
Delinquent Tax	1,267.88	1,014.84	-	1,014.84
Motor Vehicle Tax	3,450.54	3,303.86	3,014.00	289.86
Recreational Vehicle Tax	78.77	69.79	69.00	0.79
16/20 M Truck Tax	145.52	134.43	137.00	(2.57)
Commercial Vehicle Tax	92.09	78.07	78.00	0.07
Watercraft Tax	29.06	27.37	34.00	(6.63)
Rental Excise Tax	0.41	0.50	-	0.50
Operating Transfer from Contingent At Risk Fund	4,530.31	5,555.50	-	5,555.50
Total Receipts	38,637.11	4,611.30	$ 3,332.00	$ 1,279.30
Expenditures				
Public Works				
Commodities	39,703.84	39,672.36	$ 40,000.00	$ (327.64)
Total Expenditures	39,703.84	39,672.36	$ 40,000.00	$ (327.64)
Receipts Over(Under) Expenditures	(1,066.73)	(35,061.06)		
Unencumbered Cash, Beginning	43,050.89	41,984.16		
Unencumbered Cash, Ending	$ 41,984.16	$ 6,923.10		

SUMNER COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal Aid	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Public Works				
Contractual Services	-	-	$ 182.00	$ (182.00)
Total Expenditures	-	-	$ 182.00	$ (182.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	357.24	357.24		
Unencumbered Cash, Ending	$ 357.24	$ 357.24		

SUMNER COUNTY, KANSAS
AGRICULTURAL COMPLEX BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Rent	$ 10,477.80	$ 9,604.65	$ -	$ 9,604.65
Total Receipts	10,477.80	9,604.65	$ -	$ 9,604.65
Expenditures				
Agriculture				
Contractual	-	-	$ 41,084.00	$ (41,084.00)
Total Expenditures	-	-	$ 41,084.00	$ (41,084.00)
Receipts Over(Under) Expenditures	10,477.80	9,604.65		
Unencumbered Cash, Beginning	140,098.47	150,576.27		
Unencumbered Cash, Ending	$ 150,576.27	$ 160,180.92		

SUMNER COUNTY, KANSAS
4-H CLUB FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 2,346.79	$ 2,108.28	$ 2,558.00	$ (449.72)
Delinquent Tax	95.06	83.69	-	83.69
Motor Vehicle Tax	257.15	266.15	232.00	34.15
Recreational Vehicle Tax	5.87	5.62	5.00	0.62
16/20 M Truck Tax	10.40	10.03	11.00	(0.97)
Commercial Vehicle Tax	6.87	6.28	6.00	0.28
Watercraft Tax	2.17	2.22	3.00	(0.78)
Rental Excise Tax	0.03	0.04	-	0.04
Operating Transfers from:				
General Fund	-	12.00	-	12.00
Contingent At Risk Fund	360.67	442.46	-	442.46
Total Receipts	3,085.01	2,936.77	$ 2,815.00	$ 121.77
Expenditures				
Agriculture				
Contractual Services	3,000.00	3,000.00	$ 3,000.00	$ -
Total Expenditures	3,000.00	3,000.00	$ 3,000.00	$ -
Receipts Over(Under) Expenditures	85.01	(63.23)		
Unencumbered Cash, Beginning	184.38	269.39		
Unencumbered Cash, Ending	$ 269.39	$ 206.16		

SUMNER COUNTY, KANSAS
FAIR ASSOCIATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 5,570.95	$ 4,894.32	$ 6,060.00	$ (1,165.68)
Delinquent Tax	220.45	193.67	-	193.67
Motor Vehicle Tax	592.23	585.86	536.00	49.86
Recreational Vehicle Tax	13.52	12.38	12.00	0.38
16/20 M Truck Tax	24.92	23.07	24.00	(0.93)
Commercial Vehicle Tax	15.81	13.86	14.00	(0.14)
Watercraft Tax	4.98	4.86	6.00	(1.14)
Rental Excise Tax	0.07	0.09	-	0.09
Operating Transfers from:				
General Fund	-	333.00	-	333.00
Contingent At Risk Fund	385.50	1,057.62	-	1,057.62
Total Receipts	6,828.43	7,118.73	$ 6,652.00	$ 466.73
Expenditures				
Agriculture				
Contractual Services	7,000.00	7,000.00	$ 7,000.00	$ -
Total Expenditures	7,000.00	7,000.00	$ 7,000.00	$ -
Receipts Over(Under) Expenditures	(171.57)	118.73		
Unencumbered Cash, Beginning	413.96	242.39		
Unencumbered Cash, Ending	$ 242.39	$ 361.12		

SUMNER COUNTY, KANSAS
COUNTY FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 6,278.71	$ 5,317.49	$ 6,792.00	$ (1,474.51)
Delinquent Tax	256.16	221.50	-	221.50
Motor Vehicle Tax	695.10	666.10	604.00	62.10
Recreational Vehicle Tax	15.88	14.08	14.00	0.08
16/20 M Truck Tax	29.09	27.10	27.00	0.10
Commercial Vehicle Tax	18.55	15.75	16.00	(0.25)
Watercraft Tax	5.86	5.53	7.00	(1.47)
Rental Excise Tax	0.08	0.10	-	0.10
Operating Transfers from:				
General Fund	-	292.00	-	292.00
Contingent At Risk Fund	490.01	1,201.16	-	1,201.16
Total Receipts	7,789.44	7,760.81	$ 7,460.00	$ 300.81
Expenditures				
Agriculture				
Contractual Services	8,000.00	8,000.00	$ 8,000.00	$ -
Total Expenditures	8,000.00	8,000.00	$ 8,000.00	$ -
Receipts Over(Under) Expenditures	(210.56)	(239.19)		
Unencumbered Cash, Beginning	713.15	502.59		
Unencumbered Cash, Ending	$ 502.59	$ 263.40		

SUMNER COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ -	$ 0.68	$ -	$ 0.68
Intergovernmental				
Federal Grants	95,599.53	202,180.61	-	202,180.61
State Grants	62,984.56	65,900.00	-	65,900.00
Licenses, Fees, and Permits				
Service Fees	478,043.91	447,115.29	836,039.00	(388,923.71)
Other Receipts				
Donation	380.56	379.62	-	379.62
Operating Transfers from:				
Sumner County Fights Addiction Fund	8,000.00	-	-	-
Sales Tax Purpose - Health Care Fund	334,713.00	442,494.00	439,008.00	3,486.00
Total Receipts	979,721.56	1,158,070.20	$ 1,275,047.00	$ (116,976.80)
Expenditures				
Health				
Personal Services	670,877.31	730,468.36	$ 982,047.00	$ (251,578.64)
Contractual Services	154,273.69	214,964.98	242,000.00	(27,035.02)
Commodities	124,959.06	93,823.36	101,800.00	(7,976.64)
Total Certified Budget			1,325,847.00	(286,590.30)
Adjustments for Qualifying Budget Credits			379.62	(379.62)
Total Expenditures	950,110.06	1,039,256.70	$ 1,326,226.62	$ (286,969.92)
Receipts Over(Under) Expenditures	29,611.50	118,813.50		
Unencumbered Cash, Beginning	54,373.84	84,673.34		
Cancelled Encumbrance	688.00	-		
Unencumbered Cash, Ending	$ 84,673.34	$ 203,486.84		

SUMNER COUNTY, KANSAS
SOIL CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 18,192.25	$ 17,035.18	$ 21,629.00	$ (4,593.82)
Delinquent Tax	785.85	687.41	412.00	275.41
Motor Vehicle Tax	2,111.77	2,077.38	1,886.00	191.38
Recreational Vehicle Tax	48.21	43.89	43.00	0.89
16/20 M Truck Tax	89.36	82.23	86.00	(3.77)
Commercial Vehicle Tax	56.36	49.11	49.00	0.11
Watercraft Tax	17.78	17.22	21.00	(3.78)
Rental Excise Tax	0.26	0.31	-	0.31
Operating Transfers from:				
General Fund	-	1,384.00	-	1,384.00
Contingent At Risk Fund	2,926.09	3,654.74	-	3,654.74
Total Receipts	24,227.93	25,031.47	$ 24,126.00	$ 905.47
Expenditures				
Agriculture				
Contractual Services	25,000.00	25,000.00	$ 25,000.00	$ -
Total Expenditures	25,000.00	25,000.00	$ 25,000.00	$ -
Receipts Over(Under) Expenditures	(772.07)	31.47		
Unencumbered Cash, Beginning	1,073.87	301.80		
Unencumbered Cash, Ending	$ 301.80	$ 333.27		

SUMNER COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 303,865.88	$ 66,619.41	$ 108,686.00	$ (42,066.59)
Delinquent Tax	9,174.09	8,578.52	3,524.00	5,054.52
Motor Vehicle Tax	23,051.84	32,264.30	29,562.00	2,702.30
Recreational Vehicle Tax	525.55	681.41	681.00	0.41
16/20 M Truck Tax	1,112.25	893.44	1,344.00	(450.56)
Commercial Vehicle Tax	612.68	766.22	763.00	3.22
Watercraft Tax	193.18	268.73	330.00	(61.27)
Rental Excise Tax	2.77	4.91	-	4.91
Intergovernmental				
State Grants	32,591.97	-	-	-
Other Receipts				
Miscellaneous	-	237.00	-	237.00
Reimbursed Expense	38,357.20	5,039.38	-	5,039.38
Operating Transfers from:				
General Fund	-	1,039.00	-	1,039.00
Contingent At Risk Fund	25,626.02	37,568.54	-	37,568.54
Total Receipts	435,113.43	153,960.86	$ 144,890.00	$ 9,070.86
Expenditures				
General Government				
Personal Services	155,729.31	26,857.74	$ -	$ 26,857.74
Contractual Services	127,191.44	57,978.29	142,100.00	(84,121.71)
Commodities	8,143.13	6,478.32	15,000.00	(8,521.68)
Capital Outlay	49,522.80	-	-	-
Operating Transfer to Equipment Reserve Fund	80,000.00	100,000.00	100,000.00	-
Total Certified Budget			257,100.00	(65,785.65)
Adjustments for Qualifying Budget Credits			5,039.38	(5,039.38)
Total Expenditures	420,586.68	191,314.35	$ 262,139.38	$ (70,825.03)
Receipts Over(Under) Expenditures	14,526.75	(37,353.49)		
Unencumbered Cash, Beginning	100,633.83	115,160.58		
Cancelled Encumbrances	-	8,190.66		
Unencumbered Cash, Ending	$ 115,160.58	$ 85,997.75		

SUMNER COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 105,820.13	$ (17,270.28)	$ -	$ (17,270.28)
Delinquent Tax	4,167.34	3,318.32	65.00	3,253.32
Motor Vehicle Tax	11,712.11	11,611.81	10,585.00	1,026.81
Recreational Vehicle Tax	267.92	245.29	244.00	1.29
16/20 M Truck Tax	388.34	459.60	481.00	(21.40)
Commercial Vehicle Tax	314.58	274.49	273.00	1.49
Watercraft Tax	99.35	96.27	118.00	(21.73)
Rental Excise Tax	1.42	1.76	-	1.76
Other Receipts				
Reimbursed Expense	59,937.04	38,876.71	60,000.00	(21,123.29)
Operating Transfer from Contingent At Risk Fund	12,226.02	17,208.61	-	17,208.61
Total Cash Receipts	194,934.25	54,822.58	$ 71,766.00	$ (16,943.42)
Expenditures				
Agriculture				
Personal Services	87,165.07	-	$ -	$ -
Contractual Services	6,254.06	8,045.83	10,200.00	(2,154.17)
Commodities	75,334.41	45,440.22	84,529.00	(39,088.78)
Operating Transfer to Equipment Reserve Fund	13,300.00	8,000.00	8,000.00	-
Total Expenditures	182,053.54	61,486.05	$ 102,729.00	$ (41,242.95)
Receipts Over(Under) Expenditures	12,880.71	(6,663.47)		
Unencumbered Cash, Beginning	44,559.39	57,440.10		
Cancelled Encumbrances	-	7,084.50		
Unencumbered Cash, Ending	$ 57,440.10	$ 57,861.13		

SUMNER COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ -	$ 2.79	$ -	$ 2.79
Operating Transfer from				
Sales Tax Purpose - Health Care Fund	693,499.78	698,499.98	700,000.00	(1,500.02)
Total Receipts	693,499.78	698,502.77	$ 700,000.00	$ (1,497.23)
Expenditures				
Health				
Contractual Services	693,500.00	698,500.00	$ 700,000.00	$ (1,500.00)
Total Expenditures	693,500.00	698,500.00	$ 700,000.00	$ (1,500.00)
Receipts Over(Under) Expenditures	(0.22)	2.77		
Unencumbered Cash, Beginning	0.64	0.42		
Unencumbered Cash, Ending	$ 0.42	$ 3.19		

SUMNER COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 3,647,115.29	$ 2,811,528.46	$ 3,577,030.00	$ (765,501.54)
Delinquent Tax	130,238.95	115,770.20	61,559.00	54,211.20
Motor Vehicle Tax	356,424.45	400,075.84	365,566.00	34,509.84
Recreational Vehicle Tax	8,162.94	8,450.74	8,419.00	31.74
16/20 M Truck Tax	10,001.19	14,042.24	16,621.00	(2,578.76)
Commercial Vehicle Tax	9,607.19	9,474.03	9,436.00	38.03
Watercraft Tax	3,035.89	3,322.82	4,082.00	(759.18)
Rental Excise Tax	43.42	60.71	-	60.71
Other Receipts				
Reimbursed Expense	212,600.85	202,098.72	-	202,098.72
Operating Transfer from Contingent At Risk Fund	427,064.95	616,759.09	617,228.00	(468.91)
Total Receipts	4,804,295.12	4,181,582.85	$ 4,659,941.00	$ (478,358.15)
Expenditures				
General Government				
Health Insurance	2,503,821.13	3,089,662.38	$ 3,095,878.00	$ (6,215.62)
KP&F	305,583.13	377,176.57	336,715.00	40,461.57
KPERS	694,943.67	777,100.25	806,167.00	(29,066.75)
Life Insurance	4,795.00	4,960.50	-	4,960.50
Social Security	630,069.89	684,482.17	678,859.00	5,623.17
Unemployment	7,013.58	-	15,000.00	(15,000.00)
Other	62,753.76	76,828.30	14,400.00	62,428.30
Cash Forward	-	-	50,000.00	(50,000.00)
Total Certified Budget			4,997,019.00	13,191.17
Adjustments for Qualifying Budget Credits			202,098.72	(202,098.72)
Total Expenditures	4,208,980.16	5,010,210.17	$ 5,199,117.72	$ (188,907.55)
Receipts Over(Under) Expenditures	595,314.96	(828,627.32)		
Unencumbered Cash, Beginning	185,695.80	781,010.76		
Unencumbered Cash, Ending	$ 781,010.76	$ (47,616.56)		

SUMNER COUNTY, KANSAS
COUNTY EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 118,685.18	$ 112,475.95	$ 142,606.00	$ (30,130.05)
Delinquent Tax	5,192.32	4,524.40	2,900.00	1,624.40
Motor Vehicle Tax	13,983.66	13,637.85	12,432.00	1,205.85
Recreational Vehicle Tax	319.24	288.09	286.00	2.09
16/20 M Truck Tax	591.31	544.66	565.00	(20.34)
Commercial Vehicle Tax	373.23	322.34	321.00	1.34
Watercraft Tax	117.75	113.03	139.00	(25.97)
Rental Excise Tax	1.69	2.06	1.00	1.06
Operating Transfers from:				
General Fund	-	9,890.00	-	9,890.00
Contingent At Risk Fund	19,937.83	24,134.42	-	24,134.42
Total Receipts	159,202.21	165,932.80	$ 159,250.00	$ 6,682.80
Expenditures				
Agriculture				
Appropriation	164,812.00	164,812.00	$ 164,812.00	$ -
Total Expenditures	164,812.00	164,812.00	$ 164,812.00	$ -
Receipts Over(Under) Expenditures	(5,609.79)	1,120.80		
Unencumbered Cash, Beginning	6,635.23	1,025.44		
Unencumbered Cash, Ending	$ 1,025.44	$ 2,146.24		

SUMNER COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ -	$ 1.26	$ -	$ 1.26
Operating Transfer from				
Sales Tax Purpose - Health Care Fund	432,840.00	480,173.33	472,840.00	7,333.33
Total Receipts	432,840.00	480,174.59	$ 472,840.00	$ 7,334.59
Expenditures				
Health				
Appropriations	432,840.00	472,840.00	$ 472,840.00	$ -
Total Expenditures	432,840.00	472,840.00	$ 472,840.00	$ -
Receipts Over(Under) Expenditures	-	7,334.59		
Unencumbered Cash, Beginning	0.30	0.30		
Unencumbered Cash, Ending	$ 0.30	$ 7,334.89		

SUMNER COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 373,304.49	$ (54,416.46)	$ 14,027.00	$ (68,443.46)
Delinquent Tax	14,914.07	12,141.17	6,274.00	5,867.17
Motor Vehicle Tax	40,470.39	41,416.89	37,801.00	3,615.89
Recreational Vehicle Tax	924.17	874.89	871.00	3.89
16/20 M Truck Tax	1,661.96	1,577.94	1,719.00	(141.06)
Commercial Vehicle Tax	1,081.07	979.64	976.00	3.64
Watercraft Tax	341.15	343.55	422.00	(78.45)
Rental Excise Tax	4.88	6.28	-	6.28
Licenses, Fees, and Permits				
Officer Fees	4,349.00	2,135.84	-	2,135.84
Other Receipts				
Reimbursed Expense	3,116.73	25.00	-	25.00
Operating Transfers from:				
General Fund	-	10,576.00	-	10,576.00
Contingent At Risk Fund	47,977.92	67,525.41	-	67,525.41
Total Receipts	488,145.83	83,186.15	$ 62,090.00	$ 21,096.15
Expenditures				
General Government				
Personal Services	390,700.93	-	$ -	$ -
Contractual Services	58,549.36	64,386.08	39,100.00	25,286.08
Commodities	39,833.77	22,355.12	75,500.00	(53,144.88)
Operating Transfer to				
Equipment Reserve Fund	12,900.00	20,000.00	20,000.00	-
Total Expenditures	501,984.06	106,741.20	$ 134,600.00	$ (27,858.80)
Receipts Over(Under) Expenditures	(13,838.23)	(23,555.05)		
Unencumbered Cash, Beginning	76,299.71	62,461.48		
Cancelled Encumbrances	-	26,441.66		
Unencumbered Cash, Ending	$ 62,461.48	$ 65,348.09		

SUMNER COUNTY, KANSAS
FUTURES UNLIMITED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ -	$ 0.77	$ -	$ 0.77
Operating Transfer from				
Sales Tax Purpose - Health Care Fund	192,198.00	192,198.00	192,198.00	-
Total Receipts	192,198.00	192,198.77	$ 192,198.00	$ 0.77
Expenditures				
Health				
Appropriations	192,198.00	192,198.00	$ 192,198.00	$ -
Total Expenditures	192,198.00	192,198.00	$ 192,198.00	$ -
Receipts Over(Under) Expenditures	-	0.77		
Unencumbered Cash, Beginning	0.17	0.17		
Unencumbered Cash, Ending	$ 0.17	$ 0.94		

SUMNER COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 81,615.70	$ 81,212.26	$ 102,441.00	$ (21,228.74)
Delinquent Tax	3,658.20	3,193.74	-	3,193.74
Motor Vehicle Tax	9,862.99	9,615.81	8,773.00	842.81
Recreational Vehicle Tax	225.16	203.13	202.00	1.13
16/20 M Truck Tax	416.73	384.17	399.00	(14.83)
Commercial Vehicle Tax	263.24	227.27	226.00	1.27
Watercraft Tax	83.05	79.69	98.00	(18.31)
Rental Excise Tax	1.18	1.46	-	1.46
Operating Transfers from:				
General Fund	-	6,866.00	-	6,866.00
Contingent At Risk Fund	16,124.35	16,853.34	-	16,853.34
Total Receipts	112,250.60	118,636.87	$ 112,139.00	$ 6,497.87
Expenditures				
Social Services for Aged and Poor				
Appropriations	116,237.00	116,237.00	$ 116,237.00	$ -
Total Expenditures	116,237.00	116,237.00	$ 116,237.00	$ -
Receipts Over(Under) Expenditures	(3,986.40)	2,399.87		
Unencumbered Cash, Beginning	5,063.60	1,077.20		
Unencumbered Cash, Ending	$ 1,077.20	$ 3,477.07		

SUMNER COUNTY, KANSAS
TAX SALE FORECLOSURE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 54,608.44	$ 21,250.18	$ 50,000.00	$ (28,749.82)
Other Receipts				
Reimbursed Expense	-	194.77	-	194.77
Total Receipts	54,608.44	21,444.95	$ 50,000.00	$ (28,555.05)
Expenditures				
General Government				
Contractual Services	43,262.76	40,777.40	$ 85,000.00	$ (44,222.60)
Total Expenditures	43,262.76	40,777.40	$ 85,000.00	$ (44,222.60)
Receipts Over(Under) Expenditures	11,345.68	(19,332.45)		
Unencumbered Cash, Beginning	50,907.15	62,252.83		
Unencumbered Cash, Ending	$ 62,252.83	$ 42,920.38		

SUMNER COUNTY, KANSAS
TORT LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
General Government				
Contractual Services	6,009.00	-	$ 33,331.00	$ (33,331.00)
Total Expenditures	6,009.00	-	$ 33,331.00	$ (33,331.00)
Receipts Over(Under) Expenditures	(6,009.00)	-		
Unencumbered Cash, Beginning	79,631.15	73,622.15		
Unencumbered Cash, Ending	$ 73,622.15	$ 73,622.15		

SUMNER COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfer from		
Road and Bridge Fund	$ 344,032.45	$ 470,640.68
Total Receipts	344,032.45	470,640.68
Expenditures		
Capital Expenditures		
Capital Outlay	611,775.11	73,500.00
Total Expenditures	611,775.11	73,500.00
Receipts Over(Under) Expenditures	(267,742.66)	397,140.68
Unencumbered Cash, Beginning	491,905.16	224,162.50
Unencumbered Cash, Ending	$ 224,162.50	$ 621,303.18

SUMNER COUNTY, KANSAS
FUTURES UNLIMITED BUILDING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ -	$ 0.10	$ -	$ 0.10
Operating Transfer from				
Sales Tax Purpose - Health Care Fund	25,000.00	26,833.32	47,000.00	(20,166.68)
Total Receipts	25,000.00	26,833.42	$ 47,000.00	$ (20,166.58)
Expenditures				
Health				
Appropriations	25,000.00	25,000.00	$ 47,000.00	$ (22,000.00)
Total Expenditures	25,000.00	25,000.00	$ 47,000.00	$ (22,000.00)
Receipts Over(Under) Expenditures	-	1,833.42		
Unencumbered Cash, Beginning	0.02	0.02		
Unencumbered Cash, Ending	$ 0.02	$ 1,833.44		

SUMNER COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Current Year Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 1,074.00	$ 1,138.00	$ 2,000.00	$ (862.00)
Total Receipts	1,074.00	1,138.00	$ 2,000.00	$ (862.00)
Expenditures				
Public Safety				
Commodities	-	1,034.31	$ 3,000.00	$ (1,965.69)
Total Expenditures	-	1,034.31	$ 3,000.00	$ (1,965.69)
Receipts Over(Under) Expenditures	1,074.00	103.69		
Unencumbered Cash, Beginning	17,335.93	18,409.93		
Unencumbered Cash, Ending	$ 18,409.93	$ 18,513.62		

SUMNER COUNTY, KANSAS
SUMNER COUNTY FIGHTS ADDICTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Opioid Settlement	$ 42,565.10	$ 26,250.46
Total Receipts	42,565.10	26,250.46
Expenditures		
Health		
Contractual Services	-	23,075.03
Operating Transfer to		
Health Fund	8,000.00	-
Total Expenditures	8,000.00	23,075.03
Receipts Over(Under) Expenditures	34,565.10	3,175.43
Unencumbered Cash, Beginning	43,188.55	77,753.65
Unencumbered Cash, Ending	$ 77,753.65	$ 80,929.08

SUMNER COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Local Alcoholic Liquor Tax	$ -	$ -	$ 1,562.00	$ (1,562.00)
Total Receipts	-	-	$ 1,562.00	$ (1,562.00)
Expenditures				
Culture and Recreation				
Contractual Services	-	-	$ 2,500.00	$ (2,500.00)
Total Expenditures	-	-	$ 2,500.00	$ (2,500.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	8,381.32	8,381.32		
Unencumbered Cash, Ending	$ 8,381.32	$ 8,381.32		

SUMNER COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Local Alcoholic Liquor Tax	$ 5,166.83	$ 9,670.15	$ 1,562.00	$ 8,108.15
Other Receipts				
Miscellaneous	-	800.00	-	800.00
Total Receipts	5,166.83	10,470.15	$ 1,562.00	$ 8,908.15
Expenditures				
Health				
Contractual Services	3,200.00	2,400.00	$ 7,132.00	$ (4,732.00)
Total Expenditures	3,200.00	2,400.00	$ 7,132.00	$ (4,732.00)
Receipts Over(Under) Expenditures	1,966.83	8,070.15		
Unencumbered Cash, Beginning	5,570.43	7,537.26		
Unencumbered Cash, Ending	$ 7,537.26	$ 15,607.41		

SUMNER COUNTY, KANSAS
COMMUNITY CORRECTIONS GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Current Year Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State Grant	$ 195,132.42	$ 253,764.14	$ 256,053.00	$ (2,288.86)
Other Receipts				
Reimbursed Expense	(373.10)	298.77	-	298.77
Total Receipts	194,759.32	254,062.91	$ 256,053.00	$ (1,990.09)
Expenditures				
Public Safety				
Personal Services	190,821.31	195,848.41	$ 208,300.00	$ (12,451.59)
Contractual Services	17,745.52	32,538.33	37,003.00	(4,464.67)
Commodities	738.55	1,578.03	4,300.00	(2,721.97)
Capital Outlay	1,742.49	-	6,450.00	(6,450.00)
Total Expenditures	211,047.87	229,964.77	$ 256,053.00	$ (26,088.23)
Receipts Over(Under) Expenditures	(16,288.55)	24,098.14		
Unencumbered Cash, Beginning	54,163.14	37,874.59		
Unencumbered Cash, Ending	$ 37,874.59	$ 61,972.73		

SUMNER COUNTY, KANSAS
WORK RELEASE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	2,461.82	2,461.82
Unencumbered Cash, Ending	$ 2,461.82	$ 2,461.82

SUMNER COUNTY, KANSAS
SANITARY LANDFILL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Sanitation		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	102,239.48	102,239.48
Unencumbered Cash, Ending	$ 102,239.48	$ 102,239.48

SUMNER COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 77,802.57	$ 76,443.64	$ 83,215.00	$ (6,771.36)
Delinquent Tax	1,136.56	1,671.74	-	1,671.74
Motor Vehicle Tax	1,853.06	7,608.60	7,009.00	599.60
Recreational Vehicle Tax	42.30	160.64	161.00	(0.36)
16/20 M Truck Tax	75.97	72.09	319.00	(246.91)
Commercial Vehicle Tax	49.48	181.95	181.00	0.95
Watercraft Tax	15.61	63.84	78.00	(14.16)
Rental Excise Tax	0.23	1.17	-	1.17
Neighborhood Revitalization Rebates	(1,280.61)	(1,209.61)	-	(1,209.61)
Operating Transfers from:				
Contingent At Risk Fund	438.71	3,202.50	-	3,202.50
General Fund	72,500.00	5,000.00	-	5,000.00
Total Receipts	152,633.88	93,196.56	$ 90,963.00	$ 2,233.56
Expenditures				
General Government				
Capital Outlay	29,045.00	87,925.00	$ 125,705.00	$ (37,780.00)
Total Expenditures	29,045.00	87,925.00	$ 125,705.00	$ (37,780.00)
Receipts Over(Under) Expenditures	123,588.88	5,271.56		
Unencumbered Cash, Beginning	32,379.29	155,968.17		
Unencumbered Cash, Ending	$ 155,968.17	$ 161,239.73		

SUMNER COUNTY, KANSAS
SHERIFF ASSET FORFEITURE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	18,133.06	18,133.06
Unencumbered Cash, Ending	$ 18,133.06	$ 18,133.06

SUMNER COUNTY, KANSAS
FEDERAL EQUITABLE SHARING - COUNTY ATTORNEY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant	$ 61,477.85	$ 1,500.00
Total Receipts	61,477.85	1,500.00
Expenditures		
Public Safety		
Contractual Services	7,014.03	14,772.54
Total Expenditures	7,014.03	14,772.54
Receipts Over(Under) Expenditures	54,463.82	(13,272.54)
Unencumbered Cash, Beginning	299,953.18	354,417.00
Unencumbered Cash, Ending	$ 354,417.00	$ 341,144.46

SUMNER COUNTY, KANSAS
FEDERAL EQUITABLE SHARING - SHERIFF FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant	$ 6,499.00	$ 777.50
Total Receipts	6,499.00	777.50
Expenditures		
Public Safety		
Capital Outlay	44,343.19	34,126.97
Total Expenditures	44,343.19	34,126.97
Receipts Over(Under) Expenditures	(37,844.19)	(33,349.47)
Unencumbered Cash, Beginning	83,712.02	45,867.83
Unencumbered Cash, Ending	$ 45,867.83	$ 12,518.36

SUMNER COUNTY, KANSAS
2010 911 WIRE LINE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 162,111.82	$ 164,427.82	$ 160,000.00	$ 4,427.82
Other Receipts				
Miscellaneous	-	5,738.46	-	5,738.46
Total Receipts	162,111.82	170,166.28	$ 160,000.00	$ 10,166.28
Expenditures				
Public Safety				
Contractual Services	142,998.80	142,269.94	$ 142,500.00	$ (230.06)
Operating Transfer to				
Equipment Reserve Fund	40,000.00	40,000.00	45,000.00	(5,000.00)
Total Expenditures	182,998.80	182,269.94	$ 187,500.00	$ (5,230.06)
Receipts Over(Under) Expenditures	(20,886.98)	(12,103.66)		
Unencumbered Cash, Beginning	134,090.86	113,203.88		
Unencumbered Cash, Ending	$ 113,203.88	$ 101,100.22		

SUMNER COUNTY, KANSAS
CDBG GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Loan Repayment	$ -	$ -
Total Receipts	-	-
Expenditures		
Economic Development		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	5,813.00	5,813.00
Unencumbered Cash, Ending	$ 5,813.00	$ 5,813.00

SUMNER COUNTY, KANSAS
CDBG CV GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 231,863.60	$ 9,778.40
Total Receipts	231,863.60	9,778.40
Expenditures		
Economic Development		
Contractual Services	231,863.60	9,778.40
Total Expenditures	231,863.60	9,778.40
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

SUMNER COUNTY, KANSAS
SEX OFFENDER FEE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 7,640.00	$ 6,800.00	$ 4,000.00	$ 2,800.00
Total Receipts	7,640.00	6,800.00	$ 4,000.00	$ 2,800.00
Expenditures				
Public Safety				
Commodities	3,957.66	3,863.15	$ 4,000.00	$ (136.85)
Total Expenditures	3,957.66	3,863.15	$ 4,000.00	$ (136.85)
Receipts Over(Under) Expenditures	3,682.34	2,936.85		
Unencumbered Cash, Beginning	49,018.82	52,701.16		
Unencumbered Cash, Ending	$ 52,701.16	$ 55,638.01		

SUMNER COUNTY, KANSAS
INMATE PHONE SYSTEM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 35,124.26	$ 76,802.27	$ 60,000.00	$ (16,802.27)
Total Receipts	35,124.26	76,802.27	$ 60,000.00	$ (16,802.27)
Expenditures				
Public Safety				
Contractual Services	41,775.74	84,674.19	$ 82,000.00	$ 2,674.19
Total Expenditures	41,775.74	84,674.19	$ 82,000.00	$ 2,674.19
Receipts Over(Under) Expenditures	(6,651.48)	(7,871.92)		
Unencumbered Cash, Beginning	133,935.13	127,283.65		
Unencumbered Cash, Ending	$ 127,283.65	$ 119,411.73		

SUMNER COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ 5,000.00
Operating Transfers from:		
General Fund	19,349.00	731,440.21
Election Fund	80,000.00	100,000.00
Noxious Weed Fund	13,300.00	8,000.00
Appraiser's Cost Fund	12,900.00	20,000.00
2010 911 Wire Line Fund	40,000.00	40,000.00
Total Receipts	165,549.00	904,440.21
Expenditures		
General Government		
Capital Outlay	154,578.98	755,986.61
Total Expenditures	154,578.98	755,986.61
Receipts Over(Under) Expenditures	10,970.02	148,453.60
Unencumbered Cash, Beginning	1,879,320.31	1,960,368.95
Cancelled Encumbrances	70,078.62	-
Unencumbered Cash, Ending	$ 1,960,368.95	$ 2,108,822.55

SUMNER COUNTY, KANSAS
COUNTY CEMETERY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 13,375.00	$ 17,850.00	$ 20,000.00	$ (2,150.00)
Total Receipts	13,375.00	17,850.00	$ 20,000.00	$ (2,150.00)
Expenditures				
General Government				
Personal Services	17,846.39	18,413.00	$ 16,752.00	$ 1,661.00
Contractual Services	3,880.54	2,790.78	26,248.00	(23,457.22)
Capital Outlay	-	44,600.00	27,000.00	17,600.00
Total Expenditures	21,726.93	65,803.78	$ 70,000.00	$ (4,196.22)
Receipts Over(Under) Expenditures	(8,351.93)	(47,953.78)		
Unencumbered Cash, Beginning	106,112.08	97,760.15		
Unencumbered Cash, Ending	$ 97,760.15	$ 49,806.37		

SUMNER COUNTY, KANSAS
D.A.R.E. GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	8,916.64	8,916.64
Unencumbered Cash, Ending	$ 8,916.64	$ 8,916.64

SUMNER COUNTY, KANSAS
JUVENILE JUSTICE AUTHORITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State Grants	$ 244,720.84	$ 233,853.66	$ 267,579.00	$ (33,725.34)
Other Receipts				
Reimbursed Expense	1,006.76	106.06	-	106.06
Total Receipts	245,727.60	233,959.72	$ 267,579.00	$ (33,619.28)
Expenditures				
Public Safety				
Personal Services	231,863.25	227,539.53	$ 253,551.00	$ (26,011.47)
Contractual Services	12,159.62	12,530.82	14,028.00	(1,497.18)
Commodities	1,048.01	1,811.49	-	1,811.49
Total Expenditures	245,070.88	241,881.84	$ 267,579.00	$ (25,697.16)
Receipts Over(Under) Expenditures	656.72	(7,922.12)		
Unencumbered Cash, Beginning	15,441.16	16,097.88		
Unencumbered Cash, Ending	$ 16,097.88	$ 8,175.76		

SUMNER COUNTY, KANSAS
FEMA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	333.80	333.80
Unencumbered Cash, Ending	$ 333.80	$ 333.80

SUMNER COUNTY, KANSAS
COUNTY ATTORNEY - ASSET FORFEITURE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	4,166.34	4,166.34
Unencumbered Cash, Ending	$ 4,166.34	$ 4,166.34

SUMNER COUNTY, KANSAS
WAR MEMORIAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	300.00	300.00
Unencumbered Cash, Ending	$ 300.00	$ 300.00

SUMNER COUNTY, KANSAS
NEIGHBORHOOD REVITALIZATION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Ad Valorem Property Tax	$ 551,398.31	$ 511,758.87
Licenses, Fees, and Permits		
Officer Fees	66,366.71	60,962.13
Total Receipts	617,765.02	572,721.00
Expenditures		
General Government		
Contractual Services	674,858.30	508,539.64
Total Expenditures	674,858.30	508,539.64
Receipts Over(Under) Expenditures	(57,093.28)	64,181.36
Unencumbered Cash, Beginning	57,144.61	51.33
Unencumbered Cash, Ending	$ 51.33	$ 64,232.69

SUMNER COUNTY, KANSAS
SPECIAL EMERGENCY RESPONSE TEAM FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,772.00	$ 23,492.40
Total Receipts	2,772.00	23,492.40
Expenditures		
Public Safety		
Commodities	3,798.78	4,570.78
Total Expenditures	3,798.78	4,570.78
Receipts Over(Under) Expenditures	(1,026.78)	18,921.62
Unencumbered Cash, Beginning	6,976.50	5,949.72
Unencumbered Cash, Ending	$ 5,949.72	$ 24,871.34

SUMNER COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 30,044.00	$ 32,376.00
Total Receipts	30,044.00	32,376.00
Expenditures		
General Government		
Contractual Services	17,485.10	7,119.45
Total Expenditures	17,485.10	7,119.45
Receipts Over(Under) Expenditures	12,558.90	25,256.55
Unencumbered Cash, Beginning	211,412.89	223,971.79
Unencumbered Cash, Ending	$ 223,971.79	$ 249,228.34

SUMNER COUNTY, KANSAS
SALES TAX PURPOSE - HEALTH CARE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Sales Tax	$ 1,822,696.44	$ 1,844,581.99	$ 1,733,756.00	$ 110,825.99
Total Receipts	1,822,696.44	1,844,581.99	$ 1,733,756.00	$ 110,825.99
Expenditures				
Operating Transfers to:				
Ambulance Fund	693,499.78	698,499.98	$ 700,000.00	$ (1,500.02)
Health Fund	334,713.00	442,494.00	439,008.00	3,486.00
Mental Health Fund	432,840.00	480,173.33	472,840.00	7,333.33
Futures Unlimited Fund	192,198.00	192,198.00	192,198.00	-
Futures Unlimited Building Fund	25,000.00	26,833.32	47,000.00	(20,166.68)
Total Expenditures	1,678,250.78	1,840,198.63	$ 1,851,046.00	$ (10,847.37)
Receipts Over(Under) Expenditures	144,445.66	4,383.36		
Unencumbered Cash, Beginning	185,268.25	329,713.91		
Unencumbered Cash, Ending	$ 329,713.91	$ 334,097.27		

SUMNER COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 7,511.00	$ 8,094.00
Total Receipts	7,511.00	8,094.00
Expenditures		
General Government		
Commodities	5,824.71	4,207.10
Total Expenditures	5,824.71	4,207.10
Receipts Over(Under) Expenditures	1,686.29	3,886.90
Unencumbered Cash, Beginning	63,595.89	65,282.18
Unencumbered Cash, Ending	$ 65,282.18	$ 69,169.08

SUMNER COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Cash		
Licenses, Fees, and Permits		
Officer Fees	$ 7,511.00	$ 8,094.00
Total Receipts	7,511.00	8,094.00
Expenditures		
General Government		
Commodities	3,031.65	-
Total Expenditures	3,031.65	-
Receipts Over(Under) Expenditures	4,479.35	8,094.00
Unencumbered Cash, Beginning	69,489.00	73,968.35
Unencumbered Cash, Ending	$ 73,968.35	$ 82,062.35

SUMNER COUNTY, KANSAS
COVID-19 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal Grants	$ 117,056.39	$ 1,307.13	$ 28,500.00	$ (27,192.87)
Other Receipts				
Miscellaneous	511.81	1,190.50	-	1,190.50
Total Receipts	117,568.20	2,497.63	$ 28,500.00	$ (26,002.37)
Expenditures				
Public Safety				
Personal Services	52,042.79	-	$ 25,000.00	$ (25,000.00)
Contractual Services	32,603.07	-	1,500.00	(1,500.00)
Commodities	5,276.57	-	2,000.00	(2,000.00)
Capital Outlay	7,239.06	-	-	-
Total Certified Budget			28,500.00	(28,500.00)
Adjustments for Qualifying Budget Credits			1,307.13	(1,307.13)
Total Expenditures	97,161.49	-	$ 29,807.13	$ (29,807.13)
Receipts Over(Under) Expenditures	20,406.71	2,497.63		
Unencumbered Cash, Beginning	(19,219.32)	1,187.39		
Unencumbered Cash, Ending	$ 1,187.39	$ 3,685.02		

SUMNER COUNTY, KANSAS
COWLEY COLLEGE SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Sales Tax	$ 1,822,696.28	$ 1,844,581.82	$ 1,733,756.00	$ 110,825.82
Total Receipts	1,822,696.28	1,844,581.82	$ 1,733,756.00	$ 110,825.82
Expenditures				
Education				
Appropriations	1,806,050.08	2,002,853.66	$ 1,733,756.00	$ 269,097.66
Total Expenditures	1,806,050.08	2,002,853.66	$ 1,733,756.00	$ 269,097.66
Receipts Over(Under) Expenditures	16,646.20	(158,271.84)		
Unencumbered Cash, Beginning	141,625.65	158,271.85		
Unencumbered Cash, Ending	$ 158,271.85	$ 0.01		

SUMNER COUNTY, KANSAS
JJA - JUVENILE REINVESTMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State Grant	$ -	$ 27,706.72	$ 55,444.00	$ (27,737.28)
Total Receipts	-	27,706.72	$ 55,444.00	$ (27,737.28)
Expenditures				
Public Safety				
Contractual Services	61,796.78	52,930.06	$ 55,444.00	$ (2,513.94)
Total Expenditures	61,796.78	52,930.06	$ 55,444.00	$ (2,513.94)
Receipts Over(Under) Expenditures	(61,796.78)	(25,223.34)		
Unencumbered Cash, Beginning	108,780.74	46,983.96		
Unencumbered Cash, Ending	$ 46,983.96	$ 21,760.62		

SUMNER COUNTY, KANSAS
BIOTERRORISM GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal Grants	$ 43,479.80	$ 17,629.00	$ 20,740.00	$ (3,111.00)
Total Receipts	43,479.80	17,629.00	$ 20,740.00	$ (3,111.00)
Expenditures				
Public Safety				
Personal Services	21,560.40	18,652.74	$ 20,130.00	$ (1,477.26)
Contractual Services	397.02	320.08	360.00	(39.92)
Commodities	197.66	-	250.00	(250.00)
Total Certified Budget			20,740.00	(1,767.18)
Adjustments for Qualifying Budget Credits			17,629.00	(17,629.00)
Total Expenditures	22,155.08	18,972.82	$ 38,369.00	$ (19,396.18)
Receipts Over(Under) Expenditures	21,324.72	(1,343.82)		
Unencumbered Cash, Beginning	27,085.72	48,410.44		
Unencumbered Cash, Ending	$ 48,410.44	$ 47,066.62		

SUMNER COUNTY, KANSAS
PAN FLU GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Grant	$ 8,255.31	$ 2,911.97	$ 3,788.00	$ (876.03)
Total Receipts	8,255.31	2,911.97	$ 3,788.00	$ (876.03)
Expenditures				
Health				
Personal Services	4,521.13	4,028.17	$ 3,788.00	$ 240.17
Total Certified Budget			3,788.00	240.17
Adjustments for Qualifying Budget Credits			2,911.97	(2,911.97)
Total Expenditures	4,521.13	4,028.17	$ 6,699.97	$ (2,671.80)
Receipts Over(Under) Expenditures	3,734.18	(1,116.20)		
Unencumbered Cash, Beginning	9,458.02	13,192.20		
Unencumbered Cash, Ending	$ 13,192.20	$ 12,076.00		

SUMNER COUNTY, KANSAS
CITIES READINESS GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Grant	$ 61,961.63	$ 7,839.04	$ 21,225.00	$ (13,385.96)
Total Receipts	61,961.63	7,839.04	$ 21,225.00	$ (13,385.96)
Expenditures				
Public Safety				
Personal Services	19,298.29	17,975.39	$ 21,225.00	$ (3,249.61)
Contractual Services	373.92	275.00	-	275.00
Commodities	1,549.08	-	-	-
Total Certified Budget			21,225.00	(2,974.61)
Adjustments for Qualifying Budget Credits			7,839.04	(7,839.04)
Total Expenditures	21,221.29	18,250.39	$ 29,064.04	$ (10,813.65)
Receipts Over(Under) Expenditures	40,740.34	(10,411.35)		
Unencumbered Cash, Beginning	1,496.62	42,236.96		
Unencumbered Cash, Ending	$ 42,236.96	$ 31,825.61		

SUMNER COUNTY, KANSAS
CRI REGIONAL GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal Grants	$ 206,239.00	$ 138,275.00	$ 167,029.00	$ (28,754.00)
Total Receipts	206,239.00	138,275.00	$ 167,029.00	$ (28,754.00)
Expenditures				
Public Safety				
Contractual Services	231,184.81	158,159.34	$ 167,029.00	$ (8,869.66)
Capital Outlay	4,749.95	-	-	-
Total Certified Budget			167,029.00	(8,869.66)
Adjustments for Qualifying Budget Credits			138,275.00	(138,275.00)
Total Expenditures	235,934.76	158,159.34	$ 305,304.00	$ (147,144.66)
Receipts Over(Under) Expenditures	(29,695.76)	(19,884.34)		
Unencumbered Cash, Beginning	18,575.76	(11,120.00)		
Unencumbered Cash, Ending	$ (11,120.00)	$ (31,004.34)		

SUMNER COUNTY, KANSAS
SCMR REGIONAL PHEP GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal Grants	$ 11,790.20	$ 28,113.75	$ 36,320.00	$ (8,206.25)
Total Receipts	11,790.20	28,113.75	$ 36,320.00	$ (8,206.25)
Expenditures				
Health				
Contractual Services	37,684.34	37,457.73	$ 36,320.00	$ 1,137.73
Total Certified Budget			36,320.00	1,137.73
Adjustments for Qualifying Budget Credits			28,113.75	(28,113.75)
Total Expenditures	37,684.34	37,457.73	$ 64,433.75	$ (26,976.02)
Receipts Over(Under) Expenditures	(25,894.14)	(9,343.98)		
Unencumbered Cash, Beginning	10,935.31	(14,958.83)		
Unencumbered Cash, Ending	$ (14,958.83)	$ (24,302.81)		

SUMNER COUNTY, KANSAS
AUTO LICENSE FEE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 2,100.00	$ 1,925.00
Licenses, Fees, and Permits		
Officer Fees	204,488.25	208,626.00
Total Receipts	206,588.25	210,551.00
Expenditures		
General Government		
Personal Services	140,375.81	165,743.22
Contractual Services	6,479.92	6,609.83
Commodities	1,918.59	6,737.55
Operating Transfer to		
General Fund	35,508.93	60,685.48
Total Expenditures	184,283.25	239,776.08
Receipts Over(Under) Expenditures	22,305.00	(29,225.08)
Unencumbered Cash, Beginning	28,309.25	50,614.25
Unencumbered Cash, Ending	$ 50,614.25	$ 21,389.17

SUMNER COUNTY, KANSAS
CONTINGENT AT RISK FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Ad Valorem Property Tax - Refund Orders	$ 5,253,975.18	$ 3,806,514.38
Use of Money and Property		
PMIB Loan Proceeds	3,881,558.47	2,494,788.37
Total Receipts	9,135,533.65	6,301,302.75
Expenditures		
General Government		
Refund to Taxpayer	6,552,108.08	8,604,771.93
Operating Transfers to:		
General Fund	322,548.32	1,063,029.16
Road and Bridge Fund	267,803.69	465,271.00
Special Bridge Fund	4,530.31	5,555.50
4-H Club Fund	360.67	442.46
Fair Association Fund	385.50	1,057.62
County Fair Fund	490.01	1,201.16
Soil Conservation Fund	2,926.09	3,654.74
Election Fund	25,626.02	37,568.54
Noxious Weed Fund	12,226.02	17,208.61
Employee Benefits Fund	427,064.95	616,759.09
County Extension Council Fund	19,937.83	24,134.42
Appraiser's Cost Fund	47,977.92	67,525.41
Service Program for the Elderly Fund	16,124.35	16,853.34
Bond and Interest Fund	170,404.49	159,679.52
Capital Improvement Fund	438.71	3,202.50
Total Expenditures	7,870,952.96	11,087,915.00
Receipts Over(Under) Expenditures	1,264,580.69	(4,786,612.25)
Unencumbered Cash, Beginning	3,521,931.55	4,786,512.24
Unencumbered Cash, Ending	$ 4,786,512.24	$ (100.01)

SUMNER COUNTY, KANSAS
DEPARTMENT OF ENERGY GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 102,068.82	$ 435,838.43
Other Receipts		
Reimbursed Expense	-	51.00
Total Receipts	102,068.82	435,889.43
Expenditures		
Public Safety		
Contractual Services	159,579.52	119,991.15
Total Expenditures	159,579.52	119,991.15
Receipts Over(Under) Expenditures	(57,510.70)	315,898.28
Unencumbered Cash, Beginning	(324,737.66)	(382,248.36)
Unencumbered Cash, Ending	$ (382,248.36)	$ (66,350.08)

SUMNER COUNTY, KANSAS
ARPA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	1,542,848.88	-
Total Expenditures	1,542,848.88	-
Receipts Over(Under) Expenditures	(1,542,848.88)	-
Unencumbered Cash, Beginning	1,521,935.58	-
Cancelled Encumbrances	20,913.30	-
Unencumbered Cash, Ending	$ -	$ -

SUMNER COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 794,271.83	$ 825,520.06	$ 1,027,710.00	$ (202,189.94)
Delinquent Tax	36,061.04	31,567.95	6,849.00	24,718.95
Motor Vehicle Tax	98,370.31	94,921.75	86,565.00	8,356.75
Recreational Vehicle Tax	2,245.92	2,005.22	1,994.00	11.22
16/20 M Truck Tax	4,120.86	3,832.77	3,936.00	(103.23)
Commercial Vehicle Tax	2,626.18	2,243.22	2,234.00	9.22
Watercraft Tax	828.64	786.61	967.00	(180.39)
Rental Excise Tax	11.86	14.37	-	14.37
Operating Transfers from:				
General Fund	-	55,192.00	-	55,192.00
Contingent At Risk Fund	170,404.49	159,679.52	-	159,679.52
Total Receipts	1,108,941.13	1,175,763.47	$ 1,130,255.00	$ 45,508.47
Expenditures				
Debt Service				
Principal	675,000.00	705,000.00	$ 705,000.00	$ -
Interest	441,490.00	414,490.00	414,490.00	-
Bond Service Fees	-	-	1,001.00	(1,001.00)
Cash Basis Reserve	-	-	326,947.00	(326,947.00)
Total Expenditures	1,116,490.00	1,119,490.00	$ 1,447,438.00	$ (327,948.00)
Receipts Over(Under) Expenditures	(7,548.87)	56,273.47		
Unencumbered Cash, Beginning	308,115.66	300,566.79		
Unencumbered Cash, Ending	$ 300,566.79	$ 356,840.26		

SUMNER COUNTY, KANSAS
SLATE VALLEY SEWER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 25,020.95	$ 16,650.46	$ 16,000.00	$ 650.46
Total Receipts	25,020.95	16,650.46	$ 16,000.00	$ 650.46
Expenditures				
General Government				
Contractual Services	593.50	16,369.73	$ 16,855.00	$ (485.27)
Debt Service				
Principal	12,372.56	12,710.13	12,710.00	0.13
Interest	700.98	394.54	435.00	(40.46)
Bond Service Fees	71.22	40.09	-	40.09
Total Expenditures	13,738.26	29,514.49	$ 30,000.00	$ (485.51)
Receipts Over(Under) Expenditures	11,282.69	(12,864.03)		
Unencumbered Cash, Beginning	17,835.48	29,118.17		
Unencumbered Cash, Ending	$ 29,118.17	$ 16,254.14		

SUMNER COUNTY, KANSAS
GREENFIELD IMPROVEMENT DISTRICT BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 13,253.89	$ 13,113.52	$ 13,000.00	$ 113.52
Total Receipts	13,253.89	13,113.52	$ 13,000.00	$ 113.52
Expenditures				
Debt Service				
Principal	10,000.00	10,000.00	$ 10,000.00	$ -
Interest	2,502.50	2,177.50	2,178.00	(0.50)
Total Expenditures	12,502.50	12,177.50	$ 12,178.00	$ (0.50)
Receipts Over(Under) Expenditures	751.39	936.02		
Unencumbered Cash, Beginning	3,423.77	4,175.16		
Unencumbered Cash, Ending	$ 4,175.16	$ 5,111.18		

SUMNER COUNTY, KANSAS
ROAD BOND SERIES 2021-1 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 114,027.02	$ 98,298.02
Total Receipts	114,027.02	98,298.02
Expenditures		
Capital Improvement		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	114,027.02	98,298.02
Unencumbered Cash, Beginning	673,735.99	787,763.01
Unencumbered Cash, Ending	$ 787,763.01	$ 886,061.03

SUMNER COUNTY, KANSAS
SELF-INSURED MEDICAL PLAN FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Payment from County to Third-Party Administrator	$ 2,128,603.97	$ 2,364,904.97	$ -	$ 2,364,904.97
Additional Assessments	400,000.00	950,000.00	-	950,000.00
Reimbursed Expense	20.55	506,139.96	3,400,000.00	(2,893,860.04)
Total Receipts	2,528,624.52	3,821,044.93	$ 3,400,000.00	$ 421,044.93
Expenditures				
General Government				
Employee Benefits	2,750,042.86	4,022,887.42	$ 3,400,000.00	$ 622,887.42
Total Certified Budget			3,400,000.00	
Adjustments for Qualifying Budget Credits			2,871,044.93	(2,871,044.93)
Total Expenditures	2,750,042.86	4,022,887.42	$ 6,271,044.93	$ 622,887.42
Receipts Over(Under) Expenditures	(221,418.34)	(201,842.49)		
Unencumbered Cash, Beginning	204,725.57	(16,692.77)		
Unencumbered Cash, Ending	$ (16,692.77)	$ (218,535.26)		

SUMNER COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Court Fees	$ 4,306.10	$ 4,931.46	$ 5,800.00	$ (868.54)
Total Receipts	4,306.10	4,931.46	$ 5,800.00	$ (868.54)
Expenditures				
General Government				
Contractual Services	3,077.75	8,768.50	$ 10,500.00	$ (1,731.50)
Commodities	-	45.00	-	45.00
Total Expenditures	3,077.75	8,813.50	$ 10,500.00	$ (1,686.50)
Receipts Over(Under) Expenditures	1,228.35	(3,882.04)		
Unencumbered Cash, Beginning	56,849.32	58,077.67		
Unencumbered Cash, Ending	$ 58,077.67	$ 54,195.63		

SUMNER COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
General Fund-Argonia City	$ -	$ 137,657.49	$ 137,657.49	$ -
Bond and Interest	-	10,445.75	10,445.75	-
General Fund-Belle Plaine	-	733,285.51	733,285.51	-
Library	-	50,252.50	50,252.50	-
Employee Benefits	-	36,047.66	36,047.66	-
General Fund-Caldwell City	-	439,256.56	439,256.56	-
Library	-	32,894.68	32,894.68	-
Bond and Interest	-	24,085.43	24,085.43	-
Industrial Development	-	174.11	174.11	-
Special Weed	-	4,160.37	4,160.37	-
General Fund-Conway Springs City	-	405,962.41	405,962.41	-
Library	-	20,238.52	20,238.52	-
Employee Benefits	-	64,682.45	64,682.45	-
Special Weed	-	11,517.29	11,517.29	-
Public Safety	-	306,627.65	306,627.65	-
General Fund-Geuda Springs City	-	27,469.14	27,469.14	-
General Fund-Hunnewell City	-	6,553.30	6,553.30	-
General Fund-Milan City	-	12,934.73	12,934.73	-
General Fund-Mulvane City	-	474,504.02	474,504.02	-
Library	-	27,657.21	27,657.21	-
Employee Benefits	-	576,847.22	576,847.22	-
Special Liability	-	25,626.39	25,626.39	-
Bond and Interest	-	117,087.69	117,087.69	-
Memorial Building	-	96,045.94	96,045.94	-
Industrial Development	-	2,227.52	2,227.52	-
Special Sewer	-	11,805.54	11,805.54	-
Special Water	-	5,500.06	5,500.06	-
Special Weed	-	96.57	96.57	-
SP KS Star	-	1,603,183.74	1,603,183.74	-
General Fund-Oxford City	-	360,052.83	360,052.83	-
Library	-	49,822.77	49,822.77	-
Special Weed	-	7,342.65	7,342.65	-
General Fund-South Haven City	-	92,363.59	92,363.59	-
General Fund-Wellington City	-	2,609,173.93	2,609,173.93	-
Library	-	288,925.05	288,925.05	-
Bond and Interest	-	483,303.94	483,303.94	-
Ambulance and Fire	-	114,863.51	114,863.51	-
Special Street Improvement	-	66.00	66.00	-
Special Paving	-	6,111.41	6,111.41	-
Special Weed	-	9,667.95	9,667.95	-
Special Coyo	-	17,779.62	17,779.62	-
Community Building Fund-Udall	-	4,566.61	4,566.61	-
Subtotal Cities	-	9,308,867.31	9,308,867.31	-
Townships:				
General Fund-Avon TWP	-	1,072.16	1,072.16	-
Road Fund-Avon TWP	466.00	104,583.68	104,564.05	485.63
General Fund-Belle Plaine TWP	-	185,600.49	185,600.49	-
Road Fund-Belle Plaine TWP	588.06	200,091.86	200,067.08	612.84
Cemetery Fund-Belle Plaine TWP	-	89,601.37	89,601.37	-
General Fund-Bluff TWP	-	13,539.01	13,539.01	-
Road Fund-Bluff TWP	854.36	93,694.72	93,658.72	890.36
General Fund-Caldwell TWP	-	19,496.06	19,496.06	-
Road Fund-Caldwell TWP	809.96	144,524.57	144,490.44	844.09

SUMNER COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships (Continued):				
General Fund-Chikaskia TWP	$ -	$ 10,085.78	$ 10,085.78	$ -
Road Fund-Chikaskia TWP	754.49	42,572.19	42,540.40	786.28
General Fund-Conway TWP	-	57,974.20	57,974.20	-
Road Fund-Conway TWP	665.72	106,797.23	106,769.18	693.77
General Fund-Creek TWP	-	16,905.94	16,905.94	-
Road Fund-Creek TWP	576.95	129,149.61	129,125.30	601.26
General Fund-Dixon TWP	-	39,294.82	39,294.82	-
Road Fund-Dixon TWP	798.88	90,643.63	90,609.97	832.54
Fire Fund-Dixon TWP	-	6,564.91	6,564.91	-
Library Fund-Dixon TWP	-	15,931.22	15,931.22	-
General Fund-Downs TWP	-	3,223.35	3,223.35	-
Road Fund-Downs TWP	521.48	102,020.34	101,998.37	543.45
General Fund-Eden TWP	3.55	15,427.81	15,427.81	3.55
Road Fund-Eden TWP	705.37	126,729.10	126,700.58	733.89
General Fund-Falls TWP	-	6,315.16	6,315.16	-
Road Fund-Falls TWP	826.60	103,640.17	103,605.34	861.43
General Fund-Gore TWP	-	19,318.55	19,318.55	-
Road Fund-Gore TWP	576.95	282,479.17	282,454.86	601.26
General Fund-Greene TWP	-	5,467.18	5,467.18	-
Road Fund-Greene TWP	499.29	35,749.44	35,728.40	520.33
General Fund-Guelph TWP	-	8,886.15	8,886.15	-
Road Fund-Guelph TWP	887.63	97,475.14	97,437.74	925.03
Noxious Weed Fund-Guelph TWP	-	8,729.61	8,729.61	-
Cemetery Fund-Guelph TWP	-	4,147.55	4,147.55	-
General Fund-Harmon TWP	-	7,039.22	7,039.22	-
Road Fund-Harmon TWP	466.00	97,392.29	97,372.66	485.63
General Fund-Illinois TWP	-	24,909.35	24,909.35	-
Road Fund-Illinois TWP	499.29	103,829.10	103,808.06	520.33
General Fund-Jackson TWP	-	2,999.83	2,999.83	-
Road Fund-Jackson TWP	632.43	97,262.37	97,235.72	659.08
General Fund-London TWP	-	7,938.42	7,938.42	-
Road Fund-London TWP	809.96	225,951.43	225,917.30	844.09
General Fund-Morris TWP	-	3,251.15	3,251.15	-
Road Fund-Morris TWP	568.62	64,175.75	64,151.79	592.58
General Fund-Osborne TWP	-	63,736.53	63,736.53	-
Road Fund-Osborne TWP	604.69	66,877.07	66,851.59	630.17
General Fund-Oxford TWP	-	61,775.23	61,775.23	-
Road Fund-Oxford TWP	610.24	114,502.62	114,476.90	635.96
General Fund-Palestine TWP	-	4,014.18	4,014.18	-
Road Fund-Palestine TWP	366.15	68,047.94	68,032.51	381.58
General Fund-Ryan TWP	-	27,133.80	27,133.80	-
Road Fund-Ryan TWP	543.68	112,340.05	112,317.14	566.59
General Fund-Seventy-Six TWP	-	9,660.05	9,660.05	-
Road Fund-Seventy-Six TWP	632.43	112,422.74	112,396.09	659.08
General Fund-South Haven TWP	-	48,725.63	48,725.63	-
Road Fund-South Haven TWP	1,142.82	101,766.06	101,717.90	1,190.98
Fire Fund-South Haven TWP	-	8,201.58	8,201.58	-
Library Fund-South Haven TWP	-	5,075.44	5,075.44	-
General Fund-Springdale TWP	-	22,271.28	22,271.28	-
Road Fund-Springdale TWP	543.68	106,955.34	106,932.43	566.59
General Fund-Sumner TWP	-	12,609.68	12,609.68	-
Road Fund-Sumner TWP	576.95	104,289.28	104,264.97	601.26
General Fund-Valverde TWP	-	13,771.88	13,771.88	-
Road Fund-Valverde TWP	532.56	100,870.29	100,847.85	555.00

SUMNER COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships (Continued):				
General Fund-Walton TWP	$ -	$ 29,095.25	$ 29,095.25	$ -
Road Fund-Walton TWP	1,009.68	123,333.26	123,290.71	1,052.23
General Fund-Wellington TWP	-	3,395.35	3,395.35	-
Road Fund-Wellington TWP	643.55	212,265.35	212,238.26	670.64
Subtotal Townships	16,999.64	4,355,616.96	4,354,787.48	20,547.50
Schools:				
General Fund - USD 353	689.07	1,182,548.90	1,182,846.74	391.23
Capital Outlay	-	714,698.54	714,698.54	-
Recreation Commission	-	444,052.53	444,052.53	-
Bond and Interest	-	780,822.90	780,822.90	-
Rec Comm Employee Benefits	-	73,755.99	73,755.99	-
Supplemental General	-	1,369,976.52	1,369,976.52	-
General Fund - USD 356	335.50	472,854.76	473,038.66	151.60
Capital Outlay	-	268,177.81	268,177.81	-
Recreation Commission	-	153,424.37	153,424.37	-
Bond and Interest	-	205,969.17	205,969.17	-
Supplemental General	-	649,469.18	649,469.18	-
General Fund - USD 357	510.67	525,551.38	525,818.74	243.31
Capital Outlay	-	323,697.69	323,697.69	-
Supplemental General	-	750,580.23	750,580.23	-
Bond and Interest	-	434,102.61	434,102.61	-
Rec Comm Employee Benefits	-	40,617.55	40,617.55	-
General Fund - USD 358	611.09	308,593.68	308,885.09	319.68
Capital Outlay	-	182,599.12	182,599.12	-
Supplemental General	-	391,375.65	391,375.65	-
Bond and Interest	-	264,831.09	264,831.09	-
General Fund - USD 359	1,101.56	278,657.54	279,084.03	675.07
Capital Outlay	-	143,340.72	143,340.72	-
Recreation Commission	-	44,929.23	44,929.23	-
Supplemental General	-	479,413.56	479,413.56	-
General Fund - USD 360	502.24	271,218.65	271,238.54	482.35
Capital Outlay	-	149,639.40	149,639.40	-
Recreation Commission	-	74,112.59	74,112.59	-
Bond and Interest	-	370,944.93	370,944.93	-
Supplemental General	-	573,342.62	573,342.62	-
General Fund - USD 509	519.28	187,773.98	187,981.31	311.95
Capital Outlay	-	79,652.09	79,652.09	-
Supplemental General	-	393,854.64	393,854.64	-
Bond and Interest	-	75.22	75.22	-
General Fund - USD 263	15.11	209,954.60	209,961.50	8.21
Capital Outlay	-	181,366.43	181,366.43	-
Recreation Commission	-	118,988.96	118,988.96	-
Bond and Interest	-	29,961.65	29,961.65	-
Supplemental General	-	679,492.37	679,492.37	-
Historical Society	-	32,953.17	32,953.17	-
Rec Comm Employee Benefits	-	22,900.39	22,900.39	-
General Fund - USD 264	180.40	94,596.28	94,678.46	98.22
Capital Outlay	-	51,180.07	51,180.07	-
Recreation Commission	-	19,223.83	19,223.83	-
Bond and Interest	-	99,352.67	99,352.67	-
Supplemental General	-	102,667.15	102,667.15	-
Rec Comm Employee Benefits	-	3,211.08	3,211.08	-

SUMNER COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (Continued):				
General Fund - USD 331	$ -	$ 88,192.95	$ 88,192.95	$ -
Capital Outlay	-	50,764.53	50,764.53	-
Recreation Commission	-	31,484.87	31,484.87	-
Supplemental General	-	118,306.37	118,306.37	-
Rec Comm Employee Benefits	-	5,606.87	5,606.87	-
General Fund - USD 463	-	36,358.58	36,358.58	-
Capital Outlay	-	21,029.97	21,029.97	-
Recreation Commission	-	4,827.76	4,827.76	-
Bond and Interest	-	27,070.15	27,070.15	-
Supplemental General	-	55,424.75	55,424.75	-
General Fund - USD 470	332.81	41,566.05	41,650.61	248.25
Capital Outlay	-	17,823.03	17,823.03	-
Recreation Commission	-	11,744.68	11,744.68	-
Bond and Interest	-	17,990.01	17,990.01	-
Rec Comm Employee Benefits	-	1,090.92	1,090.92	-
Supplemental General	-	37,932.62	37,932.62	-
Subtotal Schools	4,797.73	14,797,717.60	14,799,585.46	2,929.87
Cemeteries				
Corzine	-	11,799.62	11,799.62	-
Downs	-	12,528.55	12,528.55	-
Mulvane/Littleton	2,898.57	201,175.65	200,046.47	4,027.75
Number Line	-	1,280.83	1,280.83	-
Oxford	-	36,226.49	36,226.49	-
Pleasant Hill	15.82	3,460.39	3,460.39	15.82
Rose Hill	-	36,000.74	36,000.74	-
Walton/Valverde	-	18,812.69	18,812.69	-
Subtotal Cemeteries	2,914.39	321,284.96	320,155.78	4,043.57
Sewer/Improvement Districts:				
Peck Improvement District	32,973.73	91,092.57	102,023.77	22,042.53
Peck Improvement District - Equipment Reserve	5,200.00	-	5,200.00	-
Suppesville Sewer District	7,414.18	16,663.44	13,255.38	10,822.24
Suppesville Sewer District - Equipment Reserve	20,679.00	-	-	20,679.00
Subtotal Sewer/Improvement Districts	66,266.91	107,756.01	120,479.15	53,543.77
Watershed Districts:				
Belle Plaine TWP Drainage	-	2,473.83	2,473.83	-
Cowskin Drainage	-	711.06	711.06	-
Subtotal Watershed Districts	-	3,184.89	3,184.89	-
Rural Fire Districts:				
Rural Fire District #3	-	21,381.81	21,381.81	-
Rural Fire District #4	-	7,584.52	7,584.52	-
Rural Fire District #5	-	68,634.59	68,634.59	-
Rural Fire District #6	-	39,461.82	39,461.82	-
Rural Fire District #7	-	38,310.58	38,310.58	-
Rural Fire District #8	-	12,235.61	12,235.61	-
Rural Fire District #9	-	199,301.79	199,301.79	-
Rural Fire District #10	3.36	5,845.35	5,832.37	16.34
Rural Fire District #11	-	13,025.27	13,025.27	-
Rural Fire District #12	-	88,510.66	88,510.66	-
Subtotal Rural Fire Districts	3.36	494,292.00	494,279.02	16.34

SUMNER COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Hospital Districts:				
Sumner Hospital - Operations	$ -	$ 788,185.92	$ 788,185.92	$ -
Sumner Hospital - Employee Benefits	-	133,249.70	133,249.70	-
Chikaskia Health Care	(0.42)	-	-	(0.42)
Subtotal Hospital Districts	(0.42)	921,435.62	921,435.62	(0.42)
Regional Library:				
General Fund	-	188,991.67	188,991.67	-
Employee Benefits	-	17,616.15	17,616.15	-
Subtotal Regional Library	-	206,607.82	206,607.82	-
Total Subdivisions	$ 90,981.61	$ 30,516,763.17	$ 30,529,382.53	$ 81,080.63
State Funds:				
State Educational Building	$ -	$ 280,670.62	$ 280,670.62	$ -
State Correctional Building	-	140,335.27	140,335.27	-
Total State Funds	$ -	$ 421,005.89	$ 421,005.89	$ -
Other Agency Funds:				
Long/Short	$ 9,229.72	$ 78,821.20	$ 79,301.42	$ 8,749.50
MV Division of Vehicles	22,266.24	1,889,862.12	1,889,571.69	22,556.67
MV Drivers License	3,336.00	80,080.00	79,881.50	3,534.50
Fish and Game	5,088.80	334.50	334.50	5,088.80
Sheriff's Inmate and Commissary	19,494.19	370,606.11	345,020.08	45,080.22
Law Library	95,208.92	25,369.92	28,544.06	92,034.78
Total Other Agency Funds	$ 154,623.87	$ 2,445,073.85	$ 2,422,653.25	$ 177,044.47
Distributable Funds:				
Current Tax	$ 23,569,080.00	$ 47,452,608.11	$ 42,905,023.60	$ 28,116,664.51
Real Estate Redemptions	504,167.67	1,248,738.50	1,230,997.97	521,908.20
Taxes In Suspense	89,585.38	30,839.15	12,594.74	107,829.79
Taxes In Escrow	20,318.37	15,571.52	18,923.32	16,966.57
Delinquent Tax	13,423.88	153,373.13	150,501.76	16,295.25
Motor Vehicle Tax	53,544.69	3,659,555.69	3,677,924.45	35,175.93
Recreational Vehicle Tax	1,084.10	74,285.97	75,044.56	325.51
In Lieu of Tax	1,855.68	1,334,290.68	1,332,435.00	3,711.36
Special City and County Highway	-	940,888.79	940,888.80	(0.01)
Special Mineral Production Tax	-	26,074.80	26,074.80	-
Commercial Vehicle Tax	-	88,110.79	88,110.79	-
Undistributable Funds	118,800.65	-	-	118,800.65
Sales Tax	101,878.76	1,474,008.08	1,470,216.30	105,670.54
Total Distributable Funds:	$ 24,473,739.18	$ 56,498,345.21	$ 51,928,736.09	$ 29,043,348.30
Total Agency Funds	$ 24,719,344.66	$ 89,881,188.12	$ 85,301,777.76	$ 29,301,473.40

Jarred Gilmore Phillips

Board of County Commissioners and Management
Sumner County, Kansas

In planning and performing our audit of the financial statement of Sumner County, Kansas as of and for the year ended December 31, 2025 in accordance with auditing standards generally accepted in the United States of America, we considered Sumner County, Kansas' system of 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 opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Sumner County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Sumner County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiency in internal control that we consider to be material weaknesses.

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 County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in internal control to be material weaknesses:

Credit Cards and Charge Accounts

During our testing of County credit cards, we identified some charges on the credit card, which did not contain adequate supporting documentation. We would like to point out that all disbursements of the County should be supported by a written claim against the County per K.S.A. 12-105b and the County charge cards should not be used for personal use. Unsupported disbursements could be cause for unallowable expenses under current Kansas statutes and deemed for personal use.

Publication of Financial Statements

K.S.A. 19-520 requires that quarterly statements be published by the county treasurer on the last business day of January, April, July and October of each year. The county treasurer did not publish the quarterly statements.

K.S.A. 19-228 requires the board of county commissioners to publish at the end of each calendar quarter an itemized statement of all the sums of money allowed in excess of $50.00, and for what purpose during the preceding quarter. In lieu of publishing an itemized statement of expenditures, a summary is permitted but a notice also shall be included that the detailed statement of expenditures is available for public inspection at the county clerk's office. The 4th quarter report was not published.

This communication is intended solely for the information and use of management, County Commissioners, and others within Sumner County, Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 30, 2026