KINGMAN COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2025

KINGMAN COUNTY, KANSAS
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INDEPENDENT AUDITORS' REPORT

To the County Commission
Kingman County, Kansas
Kingman, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Kingman 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 matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 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 the County 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 Auditors' 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 the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated July 7, 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/municipal-audits. 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

June 22, 2026

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 1,662,065	500	7,303,233	6,753,547	**2,212,251**	145,968	**2,358,219**
Special Purpose Funds							
Road and Bridge Fund	311,453	114	1,836,970	1,910,958	**237,579**	18,035	**255,614**
Special Bridge Fund	231,701	-	13,530	242,223	**3,008**	24,795	**27,803**
Public Health Fund	180,430	-	140,674	269,031	**52,073**	7,393	**59,466**
Kingman Expo Center Fund	88,209	-	112,052	120,966	**79,295**	2,259	**81,554**
County Appraiser Fund	56,972	-	187,709	197,904	**46,777**	7,193	**53,970**
Noxious Weed Fund	170,005	-	69,358	109,033	**130,330**	15,997	**146,327**
Ambulance Fund	42,636	-	39,332	81,968	**-**	-	**-**
Employee Benefits Fund	543,548	-	2,196,266	2,286,855	**452,959**	23,936	**476,895**
Special Parks and Recreation Fund	1	-	22	-	**23**	-	**23**
Special Alcohol and Drug Program Fund	-	-	6,064	6,064	**-**	-	**-**
Emergency Telephone Services (911) Fund	59,021	-	69,909	72,629	**56,301**	21	**56,322**
Special Machinery Fund	60,812	-	-	46,198	**14,614**	-	**14,614**
Special Highway Improvement Fund	209,725	-	86,266	24,593	**271,398**	-	**271,398**
Register of Deeds Technology Fund	75,133	-	15,636	23,467	**67,302**	23,053	**90,355**
County Clerk Technology Fund	23,771	-	3,374	-	**27,145**	-	**27,145**
County Treasurer Technology Fund	8,519	-	3,374	-	**11,893**	-	**11,893**
County Wide 0.75% Sales Tax Fund	990,557	8,263	1,032,664	1,394,306	**637,178**	116,843	**754,021**
Capital Improvement Reserve Fund	2,167,355	-	701,828	1,305,904	**1,563,279**	832,146	**2,395,425**
Capital Equipment Reserve Fund	275,644	-	411,270	363,067	**323,847**	-	**323,847**
Rainy Day Reserve Fund	-	-	1,500,000	-	**1,500,000**	-	**1,500,000**
Courthouse Remodel Fund	-	-	281,305	9,000	**272,305**	-	**272,305**
Grant Proceeds Fund	47,182	-	183,496	233,711	**(3,033)**	3,770	**737**
Kansas Fights Addiction Fund	26,488	-	8,108	-	**34,596**	-	**34,596**
Solid Waste Fund	180,517	-	144,196	139,240	**185,473**	1,424	**186,897**
Bond and Interest Fund							
Bond and Interest Fund	2,525,343	-	1,156,605	367,260	**3,314,688**	-	**3,314,688**
Business Fund							
Self Insurance Reserve Fund	1,286,892	-	1,709,183	1,561,520	**1,434,555**	8,057	**1,442,612**
Trust Funds							
County Treasurer Auto Fund	-	-	106,733	106,733	**-**	3,041	**3,041**
Prosecuting Attorneys' Training Fund	6,332	-	1,958	1,930	**6,360**	-	**6,360**
Total Primary Government	11,230,311	8,877	19,321,115	17,628,107	**12,932,196**	1,233,931	**14,166,127**
Related Municipal Entity							
Extension Council	270,295	-	155,026	181,818	**243,503**	-	**243,503**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 11,500,606	8,877	19,476,141	17,809,925	**13,175,699**	1,233,931	**14,409,630**

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

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

Composition of Cash		
Checking Accounts	$	**26,135,252**
Cash on Hand		**1,848**
Certificates of Deposit		**1,550,389**
Total Primary Government		**27,687,489**
Kingman County Extension Council		**243,503**
Total Cash		**27,930,992**
Distributable Funds per Schedule 3-1		**(13,255,081)**
Agency Funds per Schedule 3-2		**(266,281)**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$	**14,409,630**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Kingman County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Kingman County Extension Council, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Kingman County, Kansas Public Building Commission, shown below.

Kingman County Extension Council

The Kingman County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected executive board. The County annually budgets an appropriation to the Council that makes the Council financially dependent on the County. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule. The Council has been included in the County's financial statement as a related municipal entity.

Kingman County, Kansas Public Building Commission (PBC)

The PBC is organized under Kansas statutes for the purpose of acquiring a site for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. The Board's members are appointed by the County Commissioners. Kingman County, Kansas Public Building Commission is audited annually through the Ninnescah Valley Health System audit and those audited financial statements are available at the hospital offices. The County does not have any debt or leases with the PBC.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2025.

Regulatory Basis Fund Types

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

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue 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.

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

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

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.

Reimbursements

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

NOTE 2 – 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Machinery Fund, Special Highway Improvement Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, County Wide 0.75% Sales Tax Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund, Rainy Day Reserve Fund, Courthouse Remodel Fund, and Grant Proceeds 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.

NOTE 3 – DEPOSITS AND INVESTMENTS

Kingman County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes;

no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

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

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were not legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of deposits was $27,687,489 and the bank balance was $27,231,528. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $26,424,630 was covered by federal depository insurance, $639,279 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $167,619 was unsecured, which is a violation of K.S.A. 9-1402.

At December 31, 2025, the Extension Council's carrying amount of deposits was $243,503 and the bank balance was $250,816. The bank balance was held by two banks resulting in a concentration of credit risk. The entire bank balance was covered by federal depository insurance.

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. The County had no investments at December 31, 2025.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Kingman County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2025 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	$	500,000
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119		380,000
General Fund	Bond and Interest Fund	Commission		810,000
General Fund	Courthouse Remodel Fund	Commission		281,305
General Fund	Heritage Trust Fund	Commission		1,466
County Treasurer Auto Fund	General Fund	K.S.A. 8-145		7,315
Employee Benefits Fund	Self Insurance Reserve Fund	Commission		1,444,000
Ambulance Fund	General Fund	Commission		81,968

NOTE 5 – LITIGATION

Kingman County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Kingman County, Kansas is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – LEVEL-FUNDED HEALTH INSURANCE PLAN

Kingman County, Kansas participates in a level-funded health insurance plan. The County makes monthly payments to Crumdale Specialty and Personify Health which include amounts for administrative fees, expected claims cost, stop loss insurance premiums, and a claims funding component. If the County's incurred claims were less than the expected incurred claims, 100% of the surplus will be refunded back to the County.

The County offers four plan options for enrollment, and each plan offers coverage for single coverage, employee with spouse, employee with children, and employee with family. Premiums range from $1,087 to $2,827 with the County covering between 90% to 100% of the cost and the employee paying between 0% to 10%.

The County was protected against unanticipated catastrophic individual loss or aggregate loss by stop loss coverage carried through Zurich American Insurance Company. Stop loss coverage was in effect for individual claims exceeding $75,000 and 100% aggregate stop loss.

NOTE 8 – GRANTS AND SHARED REVENUES

Kingman County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – DEFERRED COMPENSATION PLAN

Kingman County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. 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 and KPERS 3 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 the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $362,142 for the year ended December 31, 2025.

Contributions to the pension plan from the Extension Council were $0 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's and Kingman County Extension Council's proportionate share of the collective net pension liability reported by KPERS was $2,675,850 and $0, respectively. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Kingman County, Kansas** 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.

As provided by K.S.A. 74-497, 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.

NOTE 12 – COMPENSATED ABSENCES

Vacation

Vacation is granted for all regular full-time employees. A minimum of 10 days and a maximum of 20 days vacation are granted based on years of employment. At any given time, the maximum amount of vacation that may be accumulated shall be the number of hours that an employee has earned during the immediately preceding 12 months. An employee must use the vacation earned each year, may donate the time to the shared leave time account, or with prior approval of both the Payroll Clerk and the employee's department head, may carry over up to 5 days into the new year for a period of up to 30 calendar days. Upon termination, employees shall be paid for all accumulated vacation.

Sick Leave

Sick leave is granted at the rate of eight hours each month for all regular full-time employees. Sick leave benefits will be allowed to accumulate up to a maximum of 960 hours. Any employee accruing sick leave in excess of 960 hours will receive pay in December of each year for one-half of any additional sick leave. Accumulated sick leave shall not be paid upon termination of employment, with the exception of retirement, when the employee shall be paid up to 184 hours.

Compensatory Time

Compensatory time is granted to non-exempt employees and exempt employees who earn less than $47,476 per year at the discretion of their department head. These employees are paid time and one-half for any compensatory time worked. All compensatory time must be used in the week or pay period following the week with excess hours. Exempt, non-elected employees are also granted compensatory time off at their regular hourly rate and must be used by December 31st of each year.

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Kingman County, Kansas** to place a final cover on its construction and demolition landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $186,498. The County expects the construction and demolition landfill to continue to operate indefinitely.

The County had a municipal solid waste landfill that was closed in 1993. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the landfill site

for 30 years after closure. The County did not recognize any monitoring costs for 2025. The future post-closure care cost is undetermined at this time.

The above figure was estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 14 – LONG-TERM DEBT

Kingman County, Kansas has the following types of long-term debt.

General Obligation Bonds

On April 30, 2015, the County issued $1,765,000 of Series 2015 general obligation refunding bonds to refund callable bonds.

On December 8, 2016, the County issued $2,500,000 of Series 2016 general obligation bonds for the purpose of providing funds to pay the cost of Smoots Creek Bridge repair.

On May 4, 2021, the County issued $4,000,000 of Series 2021 general obligation bonds for the purpose of providing funds to pay the cost of multiple bridge replacement and repairs.

Lease Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
General Obligation Bonds									
Series 2015	2-2.55%	04/30/15	$ 1,765,000	10/01/30	$ 740,000	-	(115,000)	**625,000**	16,902
Series 2016	2-3.10%	12/08/16	2,500,000	10/01/36	1,765,000	-	(125,000)	**1,640,000**	50,358
Series 2021	1.50%	05/04/21	4,000,000	10/01/27	4,000,000	-	-	**4,000,000**	60,000
Finance Leases									
Tasers	4.69%	01/01/23	24,265	01/01/27	14,538	-	(4,626)	**9,912**	682
4 - Dodge Durango Vehicles	4.69%	05/12/23	221,018	07/12/26	66,248	-	(66,248)	**-**	6,561
3 - Patrol Vehicles	5.375%	04/29/24	185,919	07/29/27	156,972	-	(60,276)	**96,696**	6,966
Total Contractual Indebtedness					$ **6,742,758**	**-**	**(371,150)**	**6,371,608**	**141,469**

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

	YEAR							
	2026	2027	2028	2029	2030	2031-2035	2036	**Total**
Principal								
GO Bonds	$ 250,000	4,255,000	260,000	265,000	280,000	785,000	170,000	**6,265,000**
Finance Leases	68,438	38,170	-	-	-	-	-	**106,608**
Total Principal	**318,438**	**4,293,170**	**260,000**	**265,000**	**280,000**	**785,000**	**170,000**	**6,371,608**
Interest								
GO Bonds	122,460	116,853	50,500	43,850	36,938	99,515	5,270	**475,386**
Finance Leases	4,110	758	-	-	-	-	-	**4,868**
Total Interest	**126,570**	**117,611**	**50,500**	**43,850**	**36,938**	**99,515**	**5,270**	**480,254**
Total Principal and Interest	$ **445,008**	**4,410,781**	**310,500**	**308,850**	**316,938**	**884,515**	**175,270**	**6,851,862**

KINGMAN COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

KINGMAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 6,737,796	321,458	7,059,254	**6,753,547**	(305,707)
Special Purpose Funds					
Road and Bridge Fund	2,046,850	-	2,046,850	**1,910,958**	(135,892)
Special Bridge Fund	312,000	-	312,000	**242,223**	(69,777)
Public Health Fund	293,650	-	293,650	**269,031**	(24,619)
Kingman Expo Center Fund	137,250	-	137,250	**120,966**	(16,284)
County Appraiser Fund	218,175	-	218,175	**197,904**	(20,271)
Noxious Weed Fund	133,250	-	133,250	**109,033**	(24,217)
Ambulance Fund	97,230	-	97,230	**81,968**	(15,262)
Employee Benefits Fund	2,349,500	-	2,349,500	**2,286,855**	(62,645)
Special Parks and Recreation Fund	-	-	-	**-**	-
Special Alcohol and Drug Program Fund	7,000	-	7,000	**6,064**	(936)
Emergency Telephone Services (911) Fund	150,800	-	150,800	**72,629**	(78,171)
Kansas Fights Addiction Fund	16,540	-	16,540	**-**	(16,540)
Solid Waste Fund	140,000	-	140,000	**139,240**	(760)
Bond and Interest Fund					
Bond and Interest Fund	3,682,300	-	3,682,300	**367,260**	(3,315,040)

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 3,016,204	**3,559,832**	3,642,414	(82,582)
Delinquent Tax	48,597	**43,158**	-	43,158
Vehicle Tax	330,754	**319,604**	306,206	13,398
Mineral Production Tax	14,954	**12,613**	20,000	(7,387)
Neighborhood Revitalization Rebate	(111,856)	**(129,743)**	(105,418)	(24,325)
Total Taxes and Shared Revenues	3,298,653	**3,805,464**	3,863,202	(57,738)
Intergovernmental				
Local Alcohol Liquor Tax	-	**22**	-	22
State Aid	20,200	**8,472**	10,000	(1,528)
Total Intergovernmental	20,200	**8,494**	10,000	(1,506)
Licenses and Fees				
Construction Fees	58,000	**24,800**	15,000	9,800
County Officers' Fees	97,175	**102,556**	85,000	17,556
Total Licenses and Fees	155,175	**127,356**	100,000	27,356
Charges for Services				
Attorney and Docket Fees	19,619	**13,859**	10,000	3,859
Use of Money and Property				
Interest on Investments	608,349	**523,387**	320,000	203,387
Interest on Delinquent Taxes	58,075	**69,935**	30,000	39,935
Total Use of Money and Property	666,424	**593,322**	350,000	243,322
Miscellaneous				
Reimbursed Expenses	1,047,236	**323,958**	2,500	321,458
Pilot Fees	1,250,119	**2,293,559**	1,640,000	653,559
Zoning Fees	2,600	**4,865**	-	4,865
Transfers In	3,675	**89,283**	67,230	22,053
Miscellaneous	41,936	**43,073**	-	43,073
Total Miscellaneous	2,345,566	**2,754,738**	1,709,730	1,045,008
Total Receipts	$ 6,505,637	**7,303,233**	6,042,932	1,260,301

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures				
County Commission	$ 79,522	**79,959**	81,700	(1,741)
County Clerk	154,902	**172,317**	174,600	(2,283)
County Treasurer	179,458	**217,705**	194,345	23,360
County Attorney	195,231	**207,881**	200,200	7,681
Register of Deeds	129,129	**144,929**	127,800	17,129
County Sheriff	1,612,882	**1,776,866**	1,844,385	(67,519)
Courthouse Maintenance	564,190	**584,955**	555,450	29,505
Unified Court	101,735	**102,280**	150,000	(47,720)
County Coroner	24,735	**12,035**	10,000	2,035
Conservation District	30,000	**30,000**	30,000	-
Fair	11,500	**11,500**	11,500	-
Core Community	10,000	**10,000**	10,000	-
Payments to Agencies	11,000	**-**	-	-
Planning and Zoning	79,261	**22,729**	10,350	12,379
Emergency Management	63,320	**47,968**	79,000	(31,032)
Election	102,910	**44,943**	101,000	(56,057)
Economic Development	27,300	**50,059**	50,000	59
County Counselor	75,552	**75,276**	82,950	(7,674)
Student Loan Repayment Program	13,958	**-**	25,000	(25,000)
ROZ Grant Expense	-	**15,000**	-	15,000
Council on Aging	158,142	**100,000**	100,000	-
Grant Writer	-	**115,000**	-	115,000
Intellectual Disability	60,525	**62,350**	62,350	-
Extension Council	156,498	**100,000**	100,000	-
Mental Health	63,000	**63,000**	63,000	-
Facade Program	256	**-**	-	-
Dilapidated Housing	2,500	**-**	-	-
Windfarm Haul Route	645,856	**283,882**	1,640,000	(1,356,118)
EMS Apportionments	66,000	**450,142**	454,166	(4,024)
Transfers Out	1,877,982	**1,972,771**	180,000	1,792,771
Cash Reserve	-	**-**	400,000	(400,000)
(a) Adjustment for Qualifying Budget Credits	-	**-**	321,458	(321,458)
Total Expenditures	6,497,344	**6,753,547**	7,059,254	(305,707)
Receipts Over (Under) Expenditures	8,293	**549,686**		
Unencumbered Cash - Beginning	1,653,085	**1,662,065**		
Prior Year Cancelled Encumbrances	687	**500**		
Unencumbered Cash - Ending	$ 1,662,065	**2,212,251**		

(a) Adjustment for Qualifying Budget Credits

Reimbursed Expenses Over Amount Budgeted	$ 321,458

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Commission				
Personal Services	$ 72,568	**70,417**	72,000	(1,583)
Contractual Services	6,954	**9,479**	9,600	(121)
Commodities	-	**63**	100	(37)
Department Total	79,522	**79,959**	81,700	(1,741)
County Clerk				
Personal Services	145,107	**158,279**	158,250	29
Contractual Services	9,202	**12,087**	12,100	(13)
Commodities	593	**1,951**	4,250	(2,299)
Department Total	154,902	**172,317**	174,600	(2,283)
County Treasurer				
Personal Services	138,628	**149,885**	144,250	5,635
Contractual Services	39,078	**65,214**	45,345	19,869
Commodities	1,752	**2,606**	4,750	(2,144)
Department Total	179,458	**217,705**	194,345	23,360
County Attorney				
Personal Services	173,926	**182,158**	175,250	6,908
Contractual Services	19,091	**22,815**	22,850	(35)
Commodities	2,214	**2,908**	2,100	808
Department Total	195,231	**207,881**	200,200	7,681
Register of Deeds				
Personal Services	108,317	**116,437**	112,500	3,937
Contractual Services	9,705	**26,455**	9,800	16,655
Commodities	6,032	**1,465**	4,000	(2,535)
Capital Outlay	5,075	**572**	1,500	(928)
Department Total	129,129	**144,929**	127,800	17,129
County Sheriff				
Personal Services	1,203,759	**1,316,041**	1,437,500	(121,459)
Contractual Services	287,160	**320,223**	347,285	(27,062)
Commodities	65,404	**94,448**	55,700	38,748
Capital Outlay	56,559	**46,154**	3,900	42,254
Department Total	$ 1,612,882	**1,776,866**	1,844,385	(67,519)

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Courthouse Maintenance				
Personal Services	$ 108,267	**113,335**	113,250	85
Contractual Services	436,874	**457,840**	420,000	37,840
Commodities	15,786	**13,780**	22,200	(8,420)
Capital Outlay	3,263	**-**	-	-
Department Total	564,190	**584,955**	555,450	29,505
Unified Court				
Contractual Services	98,969	**98,832**	145,600	(46,768)
Commodities	2,681	**3,448**	4,400	(952)
Capital Outlay	85	**-**	-	-
Department Total	101,735	**102,280**	150,000	(47,720)
Other				
County Coroner	24,735	**12,035**	10,000	2,035
Conservation District	30,000	**30,000**	30,000	-
Fair	11,500	**11,500**	11,500	-
Core Community	10,000	**10,000**	10,000	-
Payments to Agencies	11,000	**-**	-	-
Planning and Zoning	79,261	**22,729**	10,350	12,379
Emergency Management	63,320	**47,968**	79,000	(31,032)
Election	102,910	**44,943**	101,000	(56,057)
Economic Development	27,300	**50,059**	50,000	59
County Counselor	75,552	**75,276**	82,950	(7,674)
Student Loan Repayment Program	13,958	**-**	25,000	(25,000)
ROZ Grant Expense	-	**15,000**	-	15,000
Council on Aging	158,142	**100,000**	100,000	-
Grant Writer	-	**115,000**	-	115,000
Intellectual Disability	60,525	**62,350**	62,350	-
Extension Council	156,498	**100,000**	100,000	-
Mental Health	63,000	**63,000**	63,000	-
Facade Program	256	**-**	-	-
Dilapidated Housing	2,500	**-**	-	-
Windfarm Haul Route	645,856	**283,882**	1,640,000	(1,356,118)
EMS Apportionments	66,000	**450,142**	454,166	(4,024)
Transfers Out	1,877,982	**1,972,771**	180,000	1,792,771
Cash Reserve	-	**-**	400,000	(400,000)
(a) Adjustment for Qualifying Budget Credits	-	**-**	321,458	(321,458)
Total Other	3,480,295	**3,466,655**	3,730,774	(264,119)
Total Expenditures	$ 6,497,344	**6,753,547**	7,059,254	(305,707)

(a) Adjustment for Qualifying Budget Credits

Reimbursed Expenses Over Amount Budgeted	$ 321,458

KINGMAN 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 Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,473,469	**1,140,178**	1,166,139	(25,961)
Delinquent Tax	21,328	**19,449**	-	19,449
Vehicle Tax	134,419	**154,520**	149,592	4,928
Neighborhood Revitalization Rebate	(54,644)	**(41,535)**	(46,721)	5,186
Special Motor Fuels	476,895	**473,301**	529,403	(56,102)
State Aid	-	**74,600**	-	74,600
Reimbursements	5,295	**16,457**	2,500	13,957
Total Receipts	2,056,762	**1,836,970**	1,800,913	36,057
Expenditures				
Personal Services	519,444	**551,710**	575,500	(23,790)
Contractual Services	632,246	**710,162**	585,350	124,812
Commodities	718,323	**649,086**	851,000	(201,914)
Capital Outlay	5,030	**-**	35,000	(35,000)
Total Expenditures	1,875,043	**1,910,958**	2,046,850	(135,892)
Receipts Over (Under) Expenditures	181,719	**(73,988)**		
Unencumbered Cash - Beginning	129,734	**311,453**		
Prior Year Cancelled Encumbrances	-	**114**		
Unencumbered Cash - Ending	$ 311,453	**237,579**		

KINGMAN 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 Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 102,073	**454**	335	119
Delinquent Tax	3,256	**1,535**	-	1,535
Vehicle Tax	23,653	**11,553**	10,364	1,189
Neighborhood Revitalization Rebate	(3,785)	**(12)**	-	(12)
Reimbursed Expenses	299	**-**	-	-
Transfers In	71,926	**-**	-	-
Total Receipts	197,422	**13,530**	10,699	2,831
Expenditures				
Contractual Services	68,350	**200,841**	50,000	150,841
Commodities	99,739	**16,587**	-	16,587
Capital Outlay	-	**24,795**	250,000	(225,205)
Cash Reserve	-	**-**	12,000	(12,000)
Total Expenditures	168,089	**242,223**	312,000	(69,777)
Receipts Over (Under) Expenditures	29,333	**(228,693)**		
Unencumbered Cash - Beginning	202,368	**231,701**		
Unencumbered Cash - Ending	$ 231,701	**3,008**		

KINGMAN COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 955	**28,412**	29,149	(737)
Delinquent Tax	1,713	**496**	-	496
Vehicle Tax	14,155	**900**	95	805
Neighborhood Revitalization Rebate	(35)	**(1,036)**	(1,013)	(23)
Federal Aid	81,317	**35,729**	50,000	(14,271)
State Aid	14,554	**18,374**	25,000	(6,626)
Charges for Services	56,333	**57,799**	42,000	15,799
Total Receipts	168,992	**140,674**	145,231	(4,557)
Expenditures				
Personal Services	201,092	**204,667**	210,500	(5,833)
Contractual Services	41,491	**38,356**	63,950	(25,594)
Commodities	12,873	**26,008**	15,200	10,808
Capital Outlay	34,731	**-**	4,000	(4,000)
Total Expenditures	290,187	**269,031**	293,650	(24,619)
Receipts Over (Under) Expenditures	(121,195)	**(128,357)**		
Unencumbered Cash - Beginning	301,575	**180,430**		
Prior Year Cancelled Encumbrances	50	**-**		
Unencumbered Cash - Ending	$ 180,430	**52,073**		

KINGMAN COUNTY, KANSAS
Kingman Expo Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 66,502	**56,451**	57,760	(1,309)
Delinquent Tax	1,074	**902**	-	902
Vehicle Tax	7,090	**7,037**	6,749	288
Neighborhood Revitalization Rebate	(2,466)	**(2,057)**	(1,961)	(96)
Charges for Services	55,689	**49,719**	40,000	9,719
Total Receipts	127,889	**112,052**	102,548	9,504
Expenditures				
Personal Services	58,025	**60,461**	64,250	(3,789)
Contractual Services	39,736	**44,152**	57,500	(13,348)
Commodities	20,641	**10,753**	15,500	(4,747)
Capital Outlay	-	**5,600**	-	5,600
Total Expenditures	118,402	**120,966**	137,250	(16,284)
Receipts Over (Under) Expenditures	9,487	**(8,914)**		
Unencumbered Cash - Beginning	78,072	**88,209**		
Prior Year Cancelled Encumbrances	650	**-**		
Unencumbered Cash - Ending	$ 88,209	**79,295**		

KINGMAN COUNTY, KANSAS
County Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 155,410	**170,860**	174,849	(3,989)
Delinquent Tax	2,581	**2,214**	-	2,214
Vehicle Tax	17,155	**16,472**	15,777	695
Neighborhood Revitalization Rebate	(5,763)	**(6,227)**	(5,969)	(258)
Miscellaneous	7,294	**4,390**	6,000	(1,610)
Total Receipts	176,677	**187,709**	190,657	(2,948)
Expenditures				
Personal Services	138,668	**156,296**	156,000	296
Contractual Services	42,532	**35,526**	55,125	(19,599)
Commodities	2,232	**3,232**	7,050	(3,818)
Capital Outlay	-	**2,850**	-	2,850
Total Expenditures	183,432	**197,904**	218,175	(20,271)
Receipts Over (Under) Expenditures	(6,755)	**(10,195)**		
Unencumbered Cash - Beginning	63,727	**56,972**		
Unencumbered Cash - Ending	$ 56,972	**46,777**		

KINGMAN 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 Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 77,405	**420**	346	74
Delinquent Tax	797	**837**	-	837
Vehicle Tax	4,797	**7,992**	7,862	130
Neighborhood Revitalization Rebate	(2,871)	**(12)**	-	(12)
Sales of Chemicals	44,760	**60,121**	50,000	10,121
Total Receipts	124,888	**69,358**	58,208	11,150
Expenditures				
Personal Services	43,366	**45,402**	63,250	(17,848)
Contractual Services	11,937	**14,625**	15,000	(375)
Commodities	21,771	**48,823**	50,000	(1,177)
Capital Outlay	1,520	**183**	-	183
Cash Reserve	-	**-**	5,000	(5,000)
Total Expenditures	78,594	**109,033**	133,250	(24,217)
Receipts Over (Under) Expenditures	46,294	**(39,675)**		
Unencumbered Cash - Beginning	123,711	**170,005**		
Unencumbered Cash - Ending	$ 170,005	**130,330**		

KINGMAN COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 280,473	**5,976**	5,802	174
Delinquent Tax	5,053	**3,590**	-	3,590
Vehicle Tax	35,311	**29,973**	28,473	1,500
Neighborhood Revitalization Rebate	(10,401)	**(207)**	-	(207)
Miscellaneous	-	**-**	30,000	(30,000)
Total Receipts	310,436	**39,332**	64,275	(24,943)
Expenditures				
Appropriations	293,632	**-**	-	-
Miscellaneous	-	**-**	30,000	(30,000)
Transfers Out	-	**81,968**	67,230	14,738
Total Expenditures	293,632	**81,968**	97,230	(15,262)
Receipts Over (Under) Expenditures	16,804	**(42,636)**		
Unencumbered Cash - Beginning	25,832	**42,636**		
Unencumbered Cash - Ending	$ 42,636	**-**		

KINGMAN 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 Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,271,847	**1,992,506**	2,038,104	(45,598)
Delinquent Tax	31,754	**30,201**	-	30,201
Vehicle Tax	204,652	**238,127**	230,639	7,488
Neighborhood Revitalization Rebate	(84,253)	**(72,596)**	(69,244)	(3,352)
Federal Aid	9,402	**8,028**	-	8,028
Total Receipts	2,433,402	**2,196,266**	2,199,499	(3,233)
Expenditures				
Health Insurance	154,321	**143,860**	175,000	(31,140)
Other Insurance	7,877	**6,036**	7,500	(1,464)
Social Security	247,435	**256,003**	272,000	(15,997)
Retirement	332,739	**361,570**	380,000	(18,430)
Workmen's Compensation	69,150	**72,710**	60,000	12,710
Unemployment Tax	2,564	**2,676**	5,000	(2,324)
Transfers Out	1,268,000	**1,444,000**	1,450,000	(6,000)
Total Expenditures	2,082,086	**2,286,855**	2,349,500	(62,645)
Receipts Over (Under) Expenditures	351,316	**(90,589)**		
Unencumbered Cash - Beginning	192,232	**543,548**		
Unencumbered Cash - Ending	$ 543,548	**452,959**		

KINGMAN COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Alcohol Liquor Tax	$ -	**22**	-	22
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	-	**22**		
Unencumbered Cash - Beginning	1	**1**		
Unencumbered Cash - Ending	$ 1	**23**		

KINGMAN COUNTY, KANSAS
Special Alcohol and Drug Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Alcohol Liquor Tax	$ 6,166	**6,064**	7,000	(936)
Expenditures				
Appropriations	6,166	**6,064**	7,000	(936)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

KINGMAN COUNTY, KANSAS
Emergency Telephone Services (911) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
911 Telephone Tax	$ 68,961	**69,909**	68,000	1,909
Expenditures				
Contractual Services	64,078	**72,120**	150,800	(78,680)
Commodities	-	**396**	-	396
Capital Outlay	35,983	**113**	-	113
Total Expenditures	100,061	**72,629**	150,800	(78,171)
Receipts Over (Under) Expenditures	(31,100)	**(2,720)**		
Unencumbered Cash - Beginning	90,121	**59,021**		
Unencumbered Cash - Ending	$ 59,021	**56,301**		

KINGMAN COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Insurance Proceeds	$	56,261	**-**
Expenditures			
Capital Outlay		66,698	**46,198**
Receipts Over (Under) Expenditures		(10,437)	**(46,198)**
Unencumbered Cash - Beginning		71,249	**60,812**
Unencumbered Cash - Ending	$	60,812	**14,614**

KINGMAN COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursed Expenses	$ -	**86,266**
Expenditures		
Commodities	43,771	**24,593**
Capital Outlay	270,443	**-**
Total Expenditures	314,214	**24,593**
Receipts Over (Under) Expenditures	(314,214)	**61,673**
Unencumbered Cash - Beginning	523,939	**209,725**
Unencumbered Cash - Ending	$ 209,725	**271,398**

KINGMAN COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	11,694	**13,496**
Interest		2,761	**2,140**
Total Receipts		14,455	**15,636**
Expenditures			
Personal Services		236	**-**
Capital Outlay		525	**23,467**
Total Expenditures		761	**23,467**
Receipts Over (Under) Expenditures		13,694	**(7,831)**
Unencumbered Cash - Beginning		61,439	**75,133**
Unencumbered Cash - Ending	$	75,133	**67,302**

KINGMAN COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	2,924	**3,374**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,924	**3,374**
Unencumbered Cash - Beginning		20,847	**23,771**
Unencumbered Cash - Ending	$	23,771	**27,145**

KINGMAN COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	2,923	**3,374**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,923	**3,374**
Unencumbered Cash - Beginning		5,596	**8,519**
Unencumbered Cash - Ending	$	8,519	**11,893**

KINGMAN COUNTY, KANSAS
County Wide 0.75% Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales and Compensating Use Tax	$	1,040,555	**1,032,664**
State Aid		75,648	**-**
Total Receipts		1,116,203	**1,032,664**
Expenditures			
Capital Outlay		865,985	**1,394,306**
Receipts Over (Under) Expenditures		250,218	**(361,642)**
Unencumbered Cash - Beginning		740,339	**990,557**
Prior Year Cancelled Encumbrance		-	**8,263**
Unencumbered Cash - Ending	$	990,557	**637,178**

KINGMAN COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	829,500	**500,000**
Grants		2,430	**-**
Reimbursements		-	**201,828**
Total Receipts		831,930	**701,828**
Expenditures			
Capital Outlay		127,233	**1,305,904**
Receipts Over (Under) Expenditures		704,697	**(604,076)**
Unencumbered Cash - Beginning		1,451,081	**2,167,355**
Prior Year Cancelled Encumbrances		11,577	**-**
Unencumbered Cash - Ending	$	2,167,355	**1,563,279**

KINGMAN COUNTY, KANSAS
Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Insurance Proceeds	$	99,747	**-**
Sale of Fixed Assets		-	**31,270**
Transfers In		68,056	**380,000**
Total Receipts		167,803	**411,270**
Expenditures			
Capital Outlay		251,792	**363,067**
Receipts Over (Under) Expenditures		(83,989)	**48,203**
Unencumbered Cash - Beginning		359,633	**275,644**
Unencumbered Cash - Ending	$	275,644	**323,847**

KINGMAN COUNTY, KANSAS
Activity Center Roof Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Contractual Services		7,561	**-**
Receipts Over (Under) Expenditures		(7,561)	**-**
Unencumbered Cash - Beginning		7,561	**-**
Unencumbered Cash - Ending	$	-	**-**

Schedule 2-22

KINGMAN COUNTY, KANSAS
Rainy Day Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Pilot Fees	$	-	**1,500,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**1,500,000**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**1,500,000**

Schedule 2-23

KINGMAN COUNTY, KANSAS
Courthouse Remodel Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**281,305**
Expenditures			
Capital Outlay		-	**9,000**
Receipts Over (Under) Expenditures		-	**272,305**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**272,305**

KINGMAN COUNTY, KANSAS
Grant Proceeds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	37,000	**168,045**
State Aid		-	**11,451**
Grants		4,993	**4,000**
Total Receipts		41,993	**183,496**
Expenditures			
Grant Expenses		120,576	**233,711**
Receipts Over (Under) Expenditures		(78,583)	**(50,215)**
Unencumbered Cash - Beginning		125,765	**47,182**
Unencumbered Cash - Ending	$	47,182	**(3,033)**

KINGMAN COUNTY, KANSAS
Kansas Fights Addiction Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts					
State Aid	$	13,148	**8,108**	-	8,108
Expenditures					
Contractual Services		-	**-**	16,540	(16,540)
Receipts Over (Under) Expenditures		13,148	**8,108**		
Unencumbered Cash - Beginning		13,340	**26,488**		
Unencumbered Cash - Ending	$	26,488	**34,596**		

KINGMAN COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Charges for Services	$	126,184	**144,196**	75,000	69,196
Transfers In		100,000	**-**	-	-
Total Receipts		226,184	**144,196**	75,000	69,196
Expenditures					
Contractual		131,779	**139,240**	140,000	(760)
Receipts Over (Under) Expenditures		94,405	**4,956**		
Unencumbered Cash - Beginning		86,112	**180,517**		
Unencumbered Cash - Ending	$	180,517	**185,473**		

KINGMAN 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 Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 314,136	**321,082**	328,534	(7,452)
Delinquent Tax	4,530	**4,266**	-	4,266
Vehicle Tax	28,807	**32,958**	31,892	1,066
Neighborhood Revitalization Rebate	(11,650)	**(11,701)**	(11,199)	(502)
Transfers In	808,500	**810,000**	810,000	-
Total Receipts	1,144,323	**1,156,605**	1,159,227	(2,622)
Expenditures				
Bond Principal	240,000	**240,000**	240,000	-
Bond Interest and Fees	132,060	**127,260**	127,300	(40)
Cash Forward	-	**-**	3,315,000	(3,315,000)
Total Expenditures	372,060	**367,260**	3,682,300	(3,315,040)
Receipts Over (Under) Expenditures	772,263	**789,345**		
Unencumbered Cash - Beginning	1,753,080	**2,525,343**		
Unencumbered Cash - Ending	$ 2,525,343	**3,314,688**		

KINGMAN COUNTY, KANSAS
Self Insurance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Employee Contributions	$	74,889	**86,185**
Reimbursed Expenses		139,807	**178,998**
Transfers In		1,268,000	**1,444,000**
Total Receipts		1,482,696	**1,709,183**
Expenditures			
Health Insurance Premiums		571,310	**612,830**
Health Insurance Claims		669,602	**948,690**
Total Expenditures		1,240,912	**1,561,520**
Receipts Over (Under) Expenditures		241,784	**147,663**
Unencumbered Cash - Beginning		1,045,108	**1,286,892**
Unencumbered Cash - Ending	$	1,286,892	**1,434,555**

KINGMAN COUNTY, KANSAS
County Treasurer Auto Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	91,411	**96,038**
Miscellaneous		9,562	**10,695**
Total Receipts		100,973	**106,733**
Expenditures			
Personal Services		91,074	**94,509**
Contractual Services		5,352	**3,103**
Commodities		817	**1,806**
Capital Outlay		55	**-**
Transfers Out		3,675	**7,315**
Total Expenditures		100,973	**106,733**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

KINGMAN COUNTY, KANSAS
Prosecuting Attorneys' Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	3,641	**1,958**
Expenditures			
Personal Services		3,661	**954**
Contractual Services		1,522	**976**
Total Expenditures		5,183	**1,930**
Receipts Over (Under) Expenditures		(1,542)	**28**
Unencumbered Cash - Beginning		7,874	**6,332**
Unencumbered Cash - Ending	$	6,332	**6,360**

KINGMAN COUNTY, KANSAS
Extension Council
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
County Appropriations	$	156,498	**100,000**
KSU Salary Participation		39,130	**40,040**
Educational Services		17,012	**12,646**
Interest and Miscellaneous Income		2,756	**2,340**
Total Receipts		215,396	**155,026**
Expenditures			
Audit, Printing, and Treasury Bond		2,584	**736**
Telephone		3,400	**3,594**
Rent and Utilities		1,071	**917**
Postage and Supplies		2,455	**1,979**
Equipment		2,591	**3,089**
Miscellaneous		3,492	**4,524**
Transportation		4,821	**1,311**
Subsistence		501	**298**
Salaries		126,832	**133,297**
Social Security and Retirement		22,660	**23,390**
Non Appropriated Funds		16,071	**8,683**
Total Expenditures		186,478	**181,818**
Receipts Over (Under) Expenditures		28,918	**(26,792)**
Unencumbered Cash - Beginning		241,377	**270,295**
Unencumbered Cash - Ending	$	270,295	**243,503**

KINGMAN COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 11,276,228	19,168,425	17,877,885	**12,566,768**
Motor Vehicle 16/20M Tax	64,272	83,155	88,762	**58,665**
RV & Commercial Vehicle Tax	5,286	430,984	425,676	**10,594**
Clearing Fund	-	33,116	33,116	**-**
Delinquent Real Estate Tax	68,096	177,817	225,448	**20,465**
Delinquent Personal Property Tax	210	41,463	31,984	**9,689**
Delinquent 16/20M Tax	-	5,187	5,103	**84**
Other Taxes	143,156	570,285	563,570	**149,871**
Neighborhood Revitalization Program	-	625,050	625,050	**-**
Motor Vehicle Registration	306,995	2,338,971	2,268,431	**377,535**
Excise Tax	5	47	51	**1**
Antique Vehicle	1,650	18,174	16,680	**3,144**
Tax Increment Financing	-	191,725	191,725	**-**
Heritage Trust	-	8,214	6,081	**2,133**
Rural Housing Improvement District	-	5,751	5,751	**-**
NVHS 0.75% Sales Tax	-	1,032,664	1,032,664	**-**
Total Distributable Funds	11,865,898	24,731,028	23,397,977	**13,198,949**
State Funds				
State Drivers Licenses	-	52,460	52,460	**-**
State Educational Fund	-	126,462	126,462	**-**
State Institutions Building Tax	-	63,231	63,231	**-**
Combined Motor Vehicle Sales Tax	35,083	694,688	673,639	**56,132**
Total State Funds	35,083	936,841	915,792	**56,132**
Subdivision Funds				
Cemetery Districts	-	55,408	55,408	**-**
Cities	-	2,442,323	2,442,323	**-**
Hospital Districts	(9)	56,714	56,705	**-**
School Districts	(32)	5,724,991	5,724,959	**-**
Townships	(401)	2,630,261	2,629,860	**-**
Regional Library	-	101,226	101,226	**-**
Fire Districts	-	26,882	26,882	**-**
Total Subdivision Funds	(442)	11,037,805	11,037,363	**-**
Total	$ 11,900,539	36,705,674	35,351,132	**13,255,081**

Schedule 3-2

KINGMAN 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**
Agency Funds				
Flexible Spending	$ 4,706	45,006	39,474	**10,238**
Diversion	111,291	13,850	22,103	**103,038**
Special Prosecutor Trust	10,724	400	360	**10,764**
Sheriff Equipment	56,203	24,402	1,008	**79,597**
Civil Asset Forfeiture	9,830	-	-	**9,830**
Beer License Stamp Fund	-	25	25	**-**
Drug Stamp Tax Fund	-	1,541	-	**1,541**
Game Licenses	-	3,314	3,314	**-**
County Sheriff	10	51,682	51,692	**-**
Sheriff Commissary	22,360	19,131	16,860	**24,631**
District Court	108,744	11,381	119,125	**1,000**
Law Library	23,888	9,763	8,009	**25,642**
Total Agency Funds	$ 347,756	180,495	261,970	**266,281**