DONIPHAN COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2025

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Doniphan County, Kansas

FINANCIAL STATEMENTS
December 31, 2025

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Doniphan County, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Doniphan County, Kansas

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

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

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 27, 2026

Doniphan 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 Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 2,085,859	$ -	$ 3,001,951	$ 3,167,012	$ 1,920,798	$ -	$ 1,920,798
Special Purpose Funds:							
Road and Bridge	1,252,194	-	3,432,657	3,121,270	1,563,581	-	1,563,581
Capital Improvements	152,449	-	-	19,186	133,263	-	133,263
Employee Benefits	263,727	-	530,686	637,072	157,341	-	157,341
Extension Council	1,372	-	165,270	166,642	-	-	-
Community Mental Health	-	-	43,848	43,848	-	-	-
Mental Health Workshop	98	-	33,037	33,135	-	-	-
Conservation District	39	-	35,585	35,624	-	-	-
Appraiser's Costs	125,778	-	300,981	320,183	106,576	-	106,576
Noxious Weed	66,099	-	105,709	92,149	79,659	-	79,659
Noxious Weed Chemical	152,597	-	52,223	63,996	140,824	-	140,824
Fair	-	-	23,209	23,209	-	-	-
Economic Development	142,766	-	72,276	96,821	118,221	-	118,221
Elderly Services	250,347	-	351,084	412,172	189,259	-	189,259
Alcohol	49,514	-	7,986	14,200	43,300	-	43,300
Diversion	135,807	-	6,140	17,129	124,818	-	124,818
Direct Election	52,417	-	63,516	48,050	67,883	-	67,883
Title III C-1	-	-	199,615	199,615	-	-	-
Title III C-2	-	-	199,659	199,659	-	-	-
Title III-B	194	-	199,478	193,509	6,163	-	6,163
Federal Funds Exchange	125,846	-	53,023	-	178,869	-	178,869
Trust, Training and Technology	55,452	-	14,314	2,461	67,305	-	67,305
911 Telephone	141,301	-	80,442	76,356	145,387	-	145,387
Equipment Reserve	94,691	-	-	94,000	691	-	691
FEMA	223,304	-	-	-	223,304	-	223,304
New Sales Tax	2,077,870	-	782,842	370,016	2,490,696	-	2,490,696
Bond and Interest Fund:							
Bond and Interest	37,078	-	200	-	37,278	-	37,278
Business Funds:							
NEK Central Kitchen	13,932	-	241,506	250,189	5,249	-	5,249
Health	389,312	-	694,350	754,651	329,011	-	329,011
Solid Waste	441,286	-	3,146	52,835	391,597	-	391,597
Total Primary Government	8,331,329	-	10,694,733	10,504,989	8,521,073	-	8,521,073
Related Municipal Entity:							
Extension Council	97,056	-	213,835	222,775	88,116	-	88,116
Total Reporting Entity (Excluding Agency Funds)	$ 8,428,385	$ -	$ 10,908,568	$ 10,727,764	$ 8,609,189	$ -	$ 8,609,189

COMPOSITION OF CASH:	
Checking Accounts	23,405,122
Certificates of Deposit	44,458
Total Cash	23,449,580
Less: Agency Funds per Schedule 4	14,840,391
Total Reporting Entity (excluding Agency Funds)	$ 8,609,189

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Doniphan County, Kansas, is a municipal corporation governed by an elected three-member commission. These regulatory financial statements presents Doniphan County (the primary government) and its related municipal entities. The related municipal entities are included in the County's reporting entity because it was established to benefit the County and/or its constituents.

Extension Council. The 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 seven-member executive board. The County annually provides significant operating subsidies to the Council. 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.

Because the Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated $132,000 to the Extension Council in 2025. The Extension Council is presented as a governmental fund type. Complete financial statements for the Extension Council may be obtained at the Doniphan County Courthouse, Troy, Kansas.

Related Organizations. Organizations for which the County as primary government is accountable because it appoints a voting majority of the other organization's boards, but is not financially accountable, are related organizations. The following are related organizations of the County as defined above:

Fire Districts No. 1, No. 2, No. 3, No.4, and No.5

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (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.

Regulatory Basis Fund Types

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis Fund Types (Continued)

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.

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.)

Agency Fund - used to report assets held by the County in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Property Tax

The county clerk calculated the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to, and prepares tax statements for, the county treasurer, who receives payment.

Taxes become a lien against all property on November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th.

Tax levies to finance the budget are made available to the County after January 1st and are distributed by the County treasurer per statutes. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

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. 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 the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least 10 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 hold a revenue neutral rate hearing during the year ended December 31, 2025.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information (Continued)

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. The 2025 budget was amended for the NEK Central Kitchen 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 statements 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 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 certain special purpose, capital project, business, and agency funds. The special purpose funds that are required to have a legal operating budget are listed in Schedule 1.

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.

K.S.A. 19-229 as affirmed by AGO 99-18, gives the Board of County Commissioners exclusive control over all County expenditures.

NOTE 2 - DEPOSITS

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

Investments. 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. As of December 31, 2025, the County held no such investments.

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

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

NOTE 2 - DEPOSITS (CONTINUED)

As of December 31, 2025, the County's carrying amount of deposits was $23,449,580 and the bank balance was $24,493,211. The bank balance was held by five banks, which reduces a concentration of credit risk. Of the bank balance, $1,348,299 was covered by federal depository insurance and the remaining $23,144,912 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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.

NOTE 3 - DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is 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 a 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 $312,483 for the year ended December 31, 2025.

Net Pension Liability. As of December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $2,366,775. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 4 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the past three years.

NOTE 5 - SOLID WASTE TRANSFER STATION

The County entered into an agreement with Miller Trash Service effective November 1, 2024, to operate the Doniphan County Transfer Station. Miller Trash Service will pay the County a host fee as outline in the agreement.

NOTE 6 - INTERFUND TRANSACTIONS

The following operating transfers were made during 2025:

To	From	Amount	Regulatory Authority
Road and Bridge	New Sales Tax	$ 150,000	K.S.A. 12-196
Title III C-1	Elderly Services	60,415	Grant agreement
Title III C-2	Elderly Services	131,972	Grant agreement
Title III C-3	Elderly Services	126,182	Grant agreement
NEK Central Kitchen	General	5,000	Commission resolution
Solid Waste	Road and Bridge	693	Commission resolution
Community Mental Health	Alcohol	14,200	K.S.A. 79-2934
		$ 488,462	

NOTE 7 - COMPENSATED ABSENCES

County employees receive vacation and sick leave benefits. Vacations benefits accrue on an annual basis and an annual carryover caps the number of days transferred from year to year. Upon termination, employees are compensated for any unused vacation leave. Sick leave accrues on a monthly basis up to a maximum. Upon termination, employees are not compensated for any unused sick leave. This amount has not been recorded in the financial statements due to its immaterial nature.

NOTE 8 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

NOTE 8 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

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.

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 help 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 9 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Expenditures in the Diversion Fund exceeded the adopted budget for the year ended December 31, 2025, which is a violation of K.S.A. 79-2935.

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Doniphan County, Kansas
Schedule 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 Budget	Variance Over [Under]
Governmental Type Funds:					
General Funds:					
General	$ 3,713,758	$ -	$ 3,713,758	$ 3,167,012	$ [546,746]
Special Purpose Funds:					
Road and Bridge	3,689,122	-	3,689,122	3,121,270	[567,852]
Capital Improvements	125,000	-	125,000	19,186	[105,814]
Employee Benefits	718,000	-	718,000	637,072	[80,928]
Extension Council	166,708	-	166,708	166,642	[66]
Community Mental Health	44,200	-	44,200	43,848	[352]
Mental Health Workshop	33,760	-	33,760	33,135	[625]
Conservation District	36,000	-	36,000	35,624	[376]
Appraiser's Costs	378,640	-	378,640	320,183	[58,457]
Noxious Weed	136,000	-	136,000	92,149	[43,851]
Noxious Weed Chemical	126,100	-	126,100	63,996	[62,104]
Fair	23,500	-	23,500	23,209	[291]
Economic Development	136,531	-	136,531	96,821	[39,710]
Elderly Services	457,500	-	457,500	412,172	[45,328]
Alcohol	24,200	-	24,200	14,200	[10,000]
Diversion	-	-	-	17,129	17,129
Direct Election	103,300	-	103,300	48,050	[55,250]
New Sales Tax	1,400,000	-	1,400,000	370,016	[1,029,984]
Bond and Interest Fund:					
Bond and Interest	37,078	-	37,078	-	[37,078]
Business Funds:					
NEK Central Kitchen	251,000	-	251,000	250,189	[811]
Health	1,158,936	-	1,158,936	754,651	[404,285]
Solid Waste	400,000	-	400,000	52,835	[347,165]

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 1,997,275	$ 1,972,580	$ 24,695
Delinquent tax	3,785	2,000	1,785
Motor vehicle tax	114,703	118,357	[3,654]
Commercial vehicle tax	6,298	7,462	[1,164]
Watercraft tax	-	1,730	[1,730]
Recreational vehicle tax	1,953	2,742	[789]
16/20M vehicle tax	-	19,359	[19,359]
Neighborhood revitalization	[63,680]	[65,134]	1,454
Gross earnings (intangible) tax	27,840	22,583	5,257
Official fees	131,009	150,000	[18,991]
Miscellaneous revenues	11,379	83,426	[72,047]
Interest income	771,389	402,085	369,304
Total Receipts	3,001,951	$ 2,717,190	$ 284,761
Expenditures			
County Clerk			
Personnel services	186,747	$ 211,840	$ [25,093]
Contractual services	29,396	35,000	[5,604]
Commodities	10,514	10,628	[114]
Capital outlay	-	7,000	[7,000]
County Commission			
Personnel services	104,905	120,628	[15,723]
Contractual services	1,291	7,550	[6,259]
Commodities	42	-	42
County Treasurer			
Personnel services	199,834	289,528	[89,694]
Contractual services	31,880	48,000	[16,120]
Commodities	-	3,000	[3,000]
Capital outlay	3,704	19,000	[15,296]
District Court			
Contractual services	108,704	106,988	1,716
Commodities	6,057	5,955	102
Capital outlay	1,065	3,500	[2,435]
911 Dispatch			
Personnel services	264,153	283,381	[19,228]
Contractual services	20,035	5,000	15,035
Commodities	1,093	6,050	[4,957]
Capital outlay	-	28,046	[28,046]
Emergency Services			
Personnel services	90,837	82,298	8,539
Contractual services	5,945	10,628	[4,683]
Commodities	262	375	[113]
Capital outlay	9,607	16,624	[7,017]

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Expenditures (Continued)			
Law Enforcement			
Personnel services	$ 752,858	$ 806,150	$ [53,292]
Contractual services	344,888	350,000	[5,112]
Commodities	156,847	160,000	[3,153]
Capital outlay	70,916	24,197	46,719
Register of Deeds			
Personnel services	119,514	125,000	[5,486]
Contractual services	30,688	53,628	[22,940]
Commodities	455	-	455
Road and Bridge			
Personnel services	79,971	90,953	[10,982]
Contractual services	5,900	4,000	1,900
Commodities	1,823	4,800	[2,977]
Capital outlay	-	3,500	[3,500]
Courthouse - General			
Personnel services	56,501	80,000	[23,499]
Contractual services	266,280	325,000	[58,720]
Commodities	-	60,478	[60,478]
Capital outlay	-	25,000	[25,000]
Special MVT			
Personnel services	-	65,000	[65,000]
Contractual services	-	5,000	[5,000]
Capital outlay	-	2,000	[2,000]
County Attorney/Counselor			
Personnel services	144,104	196,433	[52,329]
Contractual services	17,832	4,000	13,832
Commodities	-	4,000	[4,000]
Capital outlay	-	3,000	[3,000]
Health			
Personnel services	600	600	-
Contractual services	36,764	20,000	16,764
Operating transfers	5,000	-	5,000
Total Expenditures	3,167,012	$ 3,713,758	$ [546,746]
Receipts Over [Under] Expenditures	[165,061]		
Unencumbered Cash, Beginning	2,085,859		
Unencumbered Cash, Ending	$ 1,920,798		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Road and Bridge Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 2,532,177	$ 2,512,418	$ 19,759
Delinquent tax	4,586	-	4,586
Motor vehicle tax	144,597	157,540	[12,943]
Commercial vehicle tax	8,355	9,935	[1,580]
Watercraft tax	-	2,303	[2,303]
Recreational vehicle tax	2,574	3,649	[1,075]
16/20M vehicle tax	-	25,766	[25,766]
Neighborhood revitalization	[80,366]	[73,295]	[7,071]
State aid/grants	393,473	-	393,473
Miscellaneous revenues	277,261	-	277,261
Operating transfers	150,000	150,000	-
Total Receipts	3,432,657	$ 2,788,316	$ 644,341
Expenditures			
Personnel services	714,226	$ 850,000	$ [135,774]
Contractual services	311,219	185,000	126,219
Commodities	353,112	350,000	3,112
Capital outlay	1,742,020	2,154,122	[412,102]
Operating transfers	693	150,000	[149,307]
Total Expenditures	3,121,270	$ 3,689,122	$ [567,852]
Receipts Over [Under] Expenditures	311,387		
Unencumbered Cash, Beginning	1,252,194		
Unencumbered Cash, Ending	$ 1,563,581		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Capital Improvements Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Miscellaneous revenues	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Capital outlay	19,186	$ 125,000	$ [105,814]
Total Expenditures	19,186	$ 125,000	$ [105,814]
Receipts Over [Under] Expenditures	[19,186]		
Unencumbered Cash, Beginning	152,449		
Unencumbered Cash, Ending	$ 133,263		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Employee Benefits Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 504,567	$ 503,074	$ 1,493
Delinquent tax	1,129	-	1,129
Motor vehicle tax	36,918	41,286	[4,368]
Commercial vehicle tax	2,196	2,604	[408]
Watercraft tax	-	604	[604]
Recreational vehicle tax	668	956	[288]
16/20M vehicle tax	-	6,752	[6,752]
Neighborhood revitalization	[16,207]	[14,676]	[1,531]
Reimbursements	1,415	-	1,415
Total Receipts	530,686	$ 540,600	$ [9,914]
Expenditures			
FICA	241,521	$ 275,000	$ [33,479]
Unemployment insurance	2,730	8,000	[5,270]
Health insurance	37,739	35,000	2,739
Retirement	312,483	325,000	[12,517]
Workers' compensation	42,599	60,000	[17,401]
Contractual services	-	15,000	[15,000]
Total Expenditures	637,072	$ 718,000	$ [80,928]
Receipts Over [Under] Expenditures	[106,386]		
Unencumbered Cash, Beginning	263,727		
Unencumbered Cash, Ending	$ 157,341		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Extension Council Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 160,098	$ 159,004	$ 1,094
Delinquent tax	284	-	284
Motor vehicle tax	9,241	10,097	[856]
Commercial vehicle tax	537	637	[100]
Watercraft tax	-	148	[148]
Recreational vehicle tax	165	234	[69]
16/20M vehicle tax	-	1,651	[1,651]
Neighborhood revitalization	[5,055]	[5,063]	8
Total Receipts	165,270	$ 166,708	$ [1,438]
Expenditures			
Appropriation	166,642	$ 166,708	$ [66]
Total Expenditures	166,642	$ 166,708	$ [66]
Receipts Over [Under] Expenditures	[1,372]		
Unencumbered Cash, Beginning	1,372		
Unencumbered Cash, Ending	$ -		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Community Mental Health Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 28,547	$ 28,270	$ 277
Delinquent tax	64	-	64
Motor vehicle tax	1,815	1,978	[163]
Commercial vehicle tax	105	125	[20]
Watercraft tax	-	29	[29]
Recreational vehicle tax	32	46	[14]
16/20M vehicle tax	-	323	[323]
Neighborhood revitalization	[915]	[825]	[90]
Operating transfers	14,200	14,200	-
Total Receipts	43,848	$ 44,146	$ [298]
Expenditures			
Appropriation	43,848	$ 44,200	$ [352]
Total Expenditures	43,848	$ 44,200	$ [352]
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Mental Health Workshop Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 31,769	$ 31,492	$ 277
Delinquent tax	64	-	64
Motor vehicle tax	2,057	2,251	[194]
Commercial vehicle tax	120	142	[22]
Watercraft tax	-	33	[33]
Recreational vehicle tax	37	52	[15]
16/20M vehicle tax	-	368	[368]
Neighborhood revitalization	[1,010]	[919]	[91]
Total Receipts	33,037	$ 33,419	$ [382]
Expenditures			
Appropriation	33,135	$ 33,760	$ [625]
Total Expenditures	33,135	$ 33,760	$ [625]
Receipts Over [Under] Expenditures	[98]		
Unencumbered Cash, Beginning	98		
Unencumbered Cash, Ending	$ -		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Conservation District Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 33,872	$ 340,240	$ [306,368]
Delinquent tax	503	-	503
Motor vehicle tax	2,140	2,326	[186]
Commercial vehicle tax	124	147	[23]
Watercraft tax	-	34	[34]
Recreational vehicle tax	38	54	[16]
16/20M vehicle tax	-	380	[380]
Neighborhood revitalization	[1,092]	[1,051]	[41]
Total Receipts	35,585	$ 342,130	$ [306,545]
Expenditures			
Appropriation	35,624	$ 36,000	$ [376]
Total Expenditures	35,624	$ 36,000	$ [376]
Receipts Over [Under] Expenditures	[39]		
Unencumbered Cash, Beginning	39		
Unencumbered Cash, Ending	$ -		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Appraiser's Cost Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 287,449	$ 284,572	$ 2,877
Delinquent tax	531	-	531
Motor vehicle tax	17,149	18,526	[1,377]
Commercial vehicle tax	986	1,168	[182]
Watercraft tax	-	271	[271]
Recreational vehicle tax	304	429	[125]
16/20M vehicle tax	-	3,030	[3,030]
Neighborhood revitalization	[9,077]	[8,739]	[338]
Miscellaneous revenues	3,639	-	3,639
Total Receipts	300,981	$ 299,257	$ 1,724
Expenditures			
Personal services	279,077	$ 300,000	$ [20,923]
Contractual services	25,680	35,000	[9,320]
Commodities	15,426	37,640	[22,214]
Capital outlay	-	6,000	[6,000]
Total Expenditures	320,183	$ 378,640	$ [58,457]
Receipts Over [Under] Expenditures	[19,202]		
Unencumbered Cash, Beginning	125,778		
Unencumbered Cash, Ending	$ 106,576		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 101,549	$ 100,888	$ 661
Delinquent tax	168	800	[632]
Motor vehicle tax	5,294	5,844	[550]
Commercial vehicle tax	306	369	[63]
Watercraft tax	-	85	[85]
Recreational vehicle tax	94	135	[41]
16/20M vehicle tax	-	956	[956]
Neighborhood revitalization	[3,212]	[3,002]	[210]
Miscellaneous revenues	1,510	-	1,510
Total Receipts	105,709	$ 106,075	$ [366]
Expenditures			
Personal services	75,010	$ 88,000	$ [12,990]
Contractual services	14,139	25,000	[10,861]
Commodities	3,000	3,000	-
Capital outlay	-	20,000	[20,000]
Total Expenditures	92,149	$ 136,000	$ [43,851]
Receipts Over [Under] Expenditures	13,560		
Unencumbered Cash, Beginning	66,099		
Unencumbered Cash, Ending	$ 79,659		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Chemical Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 11,433	$ 10,280	$ 1,153
Delinquent tax	54	-	54
Motor vehicle tax	1,062	984	78
Commercial vehicle tax	53	62	[9]
Watercraft tax	-	14	[14]
Recreational vehicle tax	17	23	[6]
16/20M vehicle tax	-	161	[161]
Neighborhood revitalization	[378]	[414]	36
Charges for services	39,982	15,000	24,982
Total Receipts	52,223	$ 26,110	$ 26,113
Expenditures			
Contractual services	5,960	$ 20,000	$ [14,040]
Commodities	58,036	86,100	[28,064]
Capital outlay	-	20,000	[20,000]
Total Expenditures	63,996	$ 126,100	$ [62,104]
Receipts Over [Under] Expenditures	[11,773]		
Unencumbered Cash, Beginning	152,597		
Unencumbered Cash, Ending	$ 140,824		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Fair Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 22,592	$ 22,400	$ 192
Delinquent tax	39	-	39
Motor vehicle tax	1,203	1,313	[110]
Commercial vehicle tax	70	83	[13]
Watercraft tax	-	19	[19]
Recreational vehicle tax	21	30	[9]
16/20M vehicle tax	-	215	[215]
Neighborhood revitalization	[716]	[697]	[19]
Total Receipts	23,209	$ 23,363	$ [154]
Expenditures			
Appropriation	23,209	$ 23,500	$ [291]
Total Expenditures	23,209	$ 23,500	$ [291]
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Economic Development Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 68,856	$ 67,994	$ 862
Delinquent tax	142	-	142
Motor vehicle tax	4,405	4,481	[76]
Commercial vehicle tax	-	283	[283]
Watercraft tax	-	66	[66]
Recreational vehicle tax	74	104	[30]
16/20M vehicle tax	-	733	[733]
Neighborhood revitalization	[2,233]	[2,085]	[148]
Miscellaneous revenues	1,032	-	1,032
Total Receipts	72,276	$ 71,576	$ 700
Expenditures			
Personal services	26,534	$ 81,531	$ [54,997]
Contractual services	70,287	30,000	40,287
Appropriations	-	25,000	[25,000]
Total Expenditures	96,821	$ 136,531	$ [39,710]
Receipts Over [Under] Expenditures	[24,545]		
Unencumbered Cash, Beginning	142,766		
Unencumbered Cash, Ending	$ 118,221		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Elderly Services Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 268,269	$ 265,099	$ 3,170
Delinquent tax	773	-	773
Motor vehicle tax	27,651	30,674	[3,023]
Commercial vehicle tax	1,632	1,934	[302]
Watercraft tax	-	448	[448]
Recreational vehicle tax	498	711	[213]
16/20M vehicle tax	-	5,017	[5,017]
Neighborhood revitalization	[8,526]	[9,296]	770
Reimbursements	60,787	-	60,787
Total Receipts	351,084	$ 294,587	$ 56,497
Expenditures			
Personal services	14,634	$ 12,584	$ 2,050
Contractual services	3,437	6,416	[2,979]
Commodities	3,581	8,000	[4,419]
Capital outlay	71,950	5,500	66,450
Operating transfers	318,570	425,000	[106,430]
Total Expenditures	412,172	$ 457,500	$ [45,328]
Receipts Over [Under] Expenditures	[61,088]		
Unencumbered Cash, Beginning	250,347		
Unencumbered Cash, Ending	$ 189,259		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Alcohol Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
County share of liquor tax	$ 7,986	$ 5,000	$ 2,986
Total Receipts	7,986	$ 5,000	$ 2,986
Expenditures			
Operating transfers	14,200	$ 24,200	$ [10,000]
Total Expenditures	14,200	$ 24,200	$ [10,000]
Receipts Over [Under] Expenditures	[6,214]		
Unencumbered Cash, Beginning	49,514		
Unencumbered Cash, Ending	$ 43,300		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Diversion Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Fees	$ 6,140	$ -	$ 6,140
Total Receipts	6,140	$ -	$ 6,140
Expenditures			
Contractual services	17,129	$ -	$ 17,129
Total Expenditures	17,129	$ -	$ 17,129
Receipts Over [Under] Expenditures	[10,989]		
Unencumbered Cash, Beginning	135,807		
Unencumbered Cash, Ending	$ 124,818		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Direct Election Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 54,644	$ 54,487	$ 157
Delinquent tax	109	-	109
Motor vehicle tax	3,602	4,030	[428]
Commercial vehicle tax	214	254	[40]
Watercraft tax	-	59	[59]
Recreational vehicle tax	65	93	[28]
16/20M vehicle tax	-	659	[659]
Neighborhood revitalization	[1,725]	[1,590]	[135]
Miscellaneous revenues	6,607	1,000	5,607
Total Receipts	63,516	$ 58,992	$ 4,524
Expenditures			
Personal services	8,801	$ 12,000	$ [3,199]
Contractual services	39,249	86,000	[46,751]
Commodities	-	300	[300]
Capital outlay	-	5,000	[5,000]
Total Expenditures	48,050	$ 103,300	$ [55,250]
Receipts Over [Under] Expenditures	15,466		
Unencumbered Cash, Beginning	52,417		
Unencumbered Cash, Ending	$ 67,883		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III C-1 Fund
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Program income	$ 40,365
Grant	33,068
Operating transfers	126,182
Total Receipts	199,615
Expenditures	
Personal services	69,917
Contractual services	118,434
Commodities	11,264
Total Expenditures	199,615
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III C-2 Fund
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Program income	$ 27,286
Grant	40,101
Miscellaneous revenues	300
Operating transfers	131,972
Total Receipts	199,659
Expenditures	
Personal services	86,397
Contractual services	95,144
Commodities	18,118
Total Expenditures	199,659
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III-B Fund
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Program income	$ 20,118
Grant	118,945
Operating transfers	60,415
Total Receipts	199,478
Expenditures	
Personal services	148,913
Contractual services	8,835
Commodities	35,761
Total Expenditures	193,509
Receipts Over [Under] Expenditures	5,969
Unencumbered Cash, Beginning	194
Unencumbered Cash, Ending	$ 6,163

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Federal Funds Exchange Fund
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Grant	$ 53,023
Total Receipts	53,023
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	53,023
Unencumbered Cash, Beginning	-
Unencumbered Cash, Beginning	125,846
Unencumbered Cash, Ending	$ 178,869

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Trust, Training and Technology Fund
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Miscellaneous revenues	$ 14,314
Total Receipts	14,314
Expenditures	
Contractual services	2,461
Total Expenditures	2,461
Receipts Over [Under] Expenditures	11,853
Unencumbered Cash, Beginning	55,452
Unencumbered Cash, Ending	$ 67,305

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
911 Telephone Fund
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Charges for services	$ 80,442
Total Receipts	80,442
Expenditures	
Commodities	76,356
Total Expenditures	76,356
Receipts Over [Under] Expenditures	4,086
Unencumbered Cash, Beginning	141,301
Unencumbered Cash, Ending	$ 145,387

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Equipment Reserve Fund
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Operating transfers	$ -
Total Receipts	-
Expenditures	
Capital outlay	94,000
Total Expenditures	94,000
Receipts Over [Under] Expenditures	[94,000]
Unencumbered Cash, Beginning	94,691
Unencumbered Cash, Ending	$ 691

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
FEMA Fund
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Miscellaneous revenues	$ -
Total Receipts	-
Expenditures	
Capital outlay	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	223,304
Unencumbered Cash, Ending	$ 223,304

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
New Sales Tax Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Intergovernmental revenues	$ 782,842	$ 695,000	$ 87,842
Total Receipts	782,842	$ 695,000	$ 87,842
Expenditures			
Capital outlay	220,016	$ 1,250,000	$ [1,029,984]
Operating transfers	150,000	150,000	-
Total Expenditures	370,016	$ 1,400,000	$ [1,029,984]
Receipts Over [Under] Expenditures	412,826		
Unencumbered Cash, Beginning	2,077,870		
Unencumbered Cash, Ending	$ 2,490,696		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Bond and Interest Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 200	$ -	$ 200
Total Receipts	200	$ -	$ 200
Expenditures			
Contingency	-	$ 37,078	$ 37,078
Total Expenditures	-	$ 37,078	$ 37,078
Receipts Over [Under] Expenditures	200		
Unencumbered Cash, Beginning	37,078		
Unencumbered Cash, Ending	$ 37,278		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
NEK Central Kitchen Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Charges for services	$ 234,523	$ 250,000	$ [15,477]
Miscellaneous revenues	1,983	100	1,883
Operating transfers	5,000	-	5,000
Total Receipts	241,506	$ 250,100	$ [8,594]
Expenditures			
Personal services	78,470	$ 80,000	$ [1,530]
Contractual services	3,247	6,000	[2,753]
Commodities	168,472	165,000	3,472
Total Expenditures	250,189	$ 251,000	$ [811]
Receipts Over [Under] Expenditures	[8,683]		
Unencumbered Cash, Beginning	13,932		
Unencumbered Cash, Ending	$ 5,249		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Health Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 143,331	$ 141,928	$ 1,403
Delinquent tax	291	-	291
Motor vehicle tax	9,140	9,937	[797]
Commercial vehicle tax	528	627	[99]
Watercraft tax	-	145	[145]
Recreational vehicle tax	163	230	[67]
16/20M vehicle tax	-	1,625	[1,625]
Neighborhood revitalization	[4,583]	[4,059]	[524]
Miscellaneous revenues	545,480	791,655	[246,175]
Total Receipts	694,350	$ 942,088	$ [247,738]
Expenditures			
Personal services	473,745	$ 670,000	$ [196,255]
Contractual services	168,428	227,014	[58,586]
Commodities	112,478	211,922	[99,444]
Capital outlay	-	50,000	[50,000]
Total Expenditures	754,651	$ 1,158,936	$ [404,285]
Receipts Over [Under] Expenditures	[60,301]		
Unencumbered Cash, Beginning	389,312		
Unencumbered Cash, Ending	$ 329,011		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Solid Waste Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Charges for services	$ 2,453	$ -	$ 2,453
Operating transfers	693	-	693
Total Receipts	3,146	$ -	$ 3,146
Expenditures			
Contractual services	52,835	$ 400,000	$ [347,165]
Total Expenditures	52,835	$ 400,000	$ 347,165
Receipts Over [Under] Expenditures	[49,689]		
Unencumbered Cash, Beginning	441,286		
Unencumbered Cash, Ending	$ 391,597		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual
Related Municipal Entity - Extension Council
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Intergovernmental	$ 206,682
Reimbursements	7,153
Total Receipts	213,835
Expenditures	
Personal services	189,754
Contractual services	1,183
Commodities	29,645
Capital outlay	2,193
Total Expenditures	222,775
Receipts Over [Under] Expenditures	[8,940]
Unencumbered Cash, Beginning	97,056
Unencumbered Cash, Ending	$ 88,116

SCHEDULE 4

Doniphan County, Kansas
Summary of Receipts and Disbursements - Actual
Agency Funds
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Taxation and Clearing Accounts	$ 14,516,460	$ 37,739,612	$ 37,475,455	$ 14,780,617
Inmate Account	19,020	20,014	24,756	14,278
Sheriff	-	50,891	46,788	4,103
Senior Center	5,278	67,766	67,678	5,366
District Court	158,486	32,289	178,927	11,848
Law Library	20,418	3,761	-	24,179
Total Agency Funds	$ 14,719,662	$ 37,914,333	$ 37,793,604	$ 14,840,391

See independent auditor's report on the financial statements.