BROWN COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2025

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Brown County, Kansas

FINANCIAL STATEMENTS
December 31, 2025

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Brown County, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Brown County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Brown 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 further described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified 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, schedule of regulatory basis receipts and expenditures-related municipal entity and the summary of receipts and disbursements-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

June 24, 2026

Brown 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	$ 142,697	$ -	$ 4,818,143	$ 4,953,915	$ 6,925	$ -	$ 6,925
Special Purpose Funds:							
Road and Bridge	938,536	-	2,946,934	2,758,966	1,126,504	-	1,126,504
Special Machinery	223,622	-	-	25,900	197,722	-	197,722
Health	25	-	65,405	65,000	430	-	430
Historical Society	699	-	59,615	60,000	314	-	314
Employee Benefits	187,840	-	1,977,260	1,853,141	311,959	-	311,959
Election	27,304	-	134,779	137,234	24,849	-	24,849
Extension Council	1,269	-	127,106	128,000	375	-	375
Mental Health	1,023	-	88,732	89,315	440	-	440
Developmental Services	307	-	26,872	27,052	127	-	127
Capital Improvement	2,471,737	-	1,241,621	1,749,814	1,963,544	-	1,963,544
Technology	57,128	-	28,212	19,003	66,337	-	66,337
Conservation	237	-	33,826	34,000	63	-	63
Appraisers	21,311	-	293,947	287,933	27,325	-	27,325
Neighborhood Revitalization	-	-	447,647	447,647	-	-	-
Ambulance	2,607	-	599,953	602,560	-	-	-
Noxious Weed	76,991	-	134,723	84,185	127,529	-	127,529
Alcohol	17,400	-	12,782	-	30,182	-	30,182
Drug Forfeiture	53,199	-	-	-	53,199	-	53,199
Special Parks and Recreation	246	-	6,935	7,100	81	-	81
Worthless Checks	2,464	-	85	-	2,549	-	2,549
Diversion	11,262	-	27,745	24,718	14,289	-	14,289
911	79,912	-	66,492	48,044	98,360	-	98,360
BR CA Drug Forfeiture	10,820	-	-	-	10,820	-	10,820
Juvenile Justice Prevention	49,800	-	-	3,700	46,100	-	46,100
Juvenile Justice Core	61,238	-	367,915	346,836	82,317	-	82,317
Adult Community Corrections	135,796	-	434,848	400,325	170,319	-	170,319
CCR	20,818	-	1,956	815	21,959	-	21,959
JJAR	4,994	-	-	-	4,994	-	4,994
Sheriff's Income	14,828	-	12,194	5,778	21,244	-	21,244
Opioid Settlement	36,015	-	11,023	-	47,038	-	47,038
Insurance Reserve	-	-	90,047	-	90,047	-	90,047
CDBG	-	-	152,570	152,570	-	-	-
Business Funds:							
Services for the Elderly	8,710	-	182,457	173,065	18,102	-	18,102
Solid Waste	46,002	-	1,293,459	1,287,923	51,538	52,808	104,346
Total Primary Government	4,706,837	-	15,685,283	15,774,539	4,617,581	52,808	4,670,389
Related Municipal Entity:							
Extension Council	181,949	-	153,316	158,182	177,083	-	177,083
Total Reporting Entity (Excluding Agency Funds)	$ 4,888,786	$ -	$ 15,838,599	$ 15,932,721	$ 4,794,664	$ 52,808	$ 4,847,472

COMPOSITION OF CASH:	
Bank of Blue Valley	
Checking - County	$ 20,865,367
Checking - Sheriff's Office	60,172
Checking - District Court	200
Checking - Extension Council	77,083
Certificate of Deposit - Extension Council	100,000
Citizens State Bank	
Checking - County	983,908
Checking - Law Library	85,682
Cash on Hand	500
Total Cash	22,172,912
Less: Agency Funds per Schedule 4	17,325,440
Total Reporting Entity (excluding Agency Funds)	$ 4,847,472

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Extension Council. The Brown 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 four-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 that are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Because the Extension Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated $125,000 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 Brown County Courthouse, Hiawatha, Kansas.

Housing Authority of Brown County, Kansas. The County, in conjunction with six other counties in northeast Kansas, formed the Housing Authority of Brown County, Kansas. Each County appoints one member to the Authority's governing board. The purpose of the Authority is to provide an entity for obtaining Section 8 and other housing assistance from the federal government for the provision of housing to low-income renters within the seven-county area. The Authority does not constitute a direct financial burden on the County, and it is not anticipated that this will change. Complete financial statements for the Housing Authority of Brown County, Kansas may be obtained at its administrative offices.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis Fund Types (Continued)

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

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

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.).

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 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.

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 budget for the year ended December 31, 2025 was not amended.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information (Continued)

A legal operating budget is not required for certain special purpose, capital project, trust and agency funds. Funds which require a legal operating budget are listed in Schedule 1 on page 11.

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 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."

As of December 31, 2025, the County's carrying amount of deposits was $22,172,912 and the bank balance was $22,823,652. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, $775,975 was covered by federal depository insurance and $22,047,677 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 - CONTRACTUAL OBLIGATIONS

Town and Country EMS Service. The County entered into an agreement with Town and Country EMS, LLC, in which Town and Country EMS agrees to provide ambulance services to the City of Hiawatha and other agreed to areas of Brown County. The agreement is scheduled for August 29, 2025 through August 29, 2030. Under the agreement, the County will subsidize Town and Country EMS in the amount of $610,000 per year.

NOTE 4 - 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 by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

NOTE 4 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 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 $428,776 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 $3,229,643. 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 of 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.kspers.gov or can be obtained as described above.

NOTE 5 - COMPENSATED ABSENCES

The County's policy regarding compensated absences is as follows:

Vacation leave accumulates on a sliding scale based on length of employment, carries over to the following year and will be paid upon termination. Vacation leave for full-time employees accumulates in the following manner:

Years of Service	Full Time Employees Earnings	Maximum Accumulation
Under 5 years	8 hours per month	144 working hours
5 to 9 years	8 hours per month	160 working hours
10 to 14 years	10 hours per month	176 working hours
15 to 19 years	12 hours per month	192 working hours
20 and more years	14 hours per month	208 working hours

Sick leave accumulates at a rate of 8 hours per month for full-time employees. Upon termination of employment, an employee who has accumulated 720 hours of sick leave shall be entitled to receive 173 hours of sick leave payout. Employees who accumulate 1,080 of accumulated sick leave shall be entitled to receive 260 hours of sick leave payout at the end of their employment.

The liability for accrued vacation and sick leave payable as of December 31, 2025 is $193,705

NOTE 6 - 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.

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 7 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County has been unable to obtain liability, property, or workers' compensation insurance at a cost it considers to be economically justifiable.

For this reason, the County has joined together with other counties in the State to participate in the Kansas Counties Association Risk Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The County pays annual premium to KCAMP for its property and liability insurance. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has also joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The County pays annual premium to KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC management.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

During the ordinary course of its operations, the County is a party to various claims, legal actions and complaints. In the opinion of management and legal counsel, no such claims, legal actions or complaints would not have a material effect on any of the financial statements of the County as of December 31, 2025.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on any of the financial statements of the County as of December 31, 2025.

NOTE 9 - FINANCE LEASES

During the year ended December 31, 2025, the following changes occurred in long-term liabilities:

Type of Issue	Restated Beginning Balance January 1, 2025	Additions	Deletions	Ending Balance December 31 2025	Interest Paid
Finance leases	$ 18,544	$ -	$ 18,544	$ -	$ 750

NOTE 10 - INTERFUND TRANSFERS

The following transfers were made during 2025:

From	To	Amount	Regulatory Authority
General	Capital Improvement	$ 113,800	K.S.A. 19-120
Election	Capital Improvement	80,000	K.S.A. 19-120
Appraisers	Capital Improvement	25,000	K.S.A. 19-120
Noxious Weed	Capital Improvement	40,000	K.S.A. 19-120
		$ 258,800	

NOTE 11 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

Brown 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	$ 4,714,391	$ 344,092	$ 5,058,483	$ 4,953,915	$ [104,568]
Special Purpose Funds:					
Road and Bridge	3,761,590	202,306	3,963,896	2,758,966	[1,204,930]
Health	65,000	-	65,000	65,000	-
Historical Society	60,000	-	60,000	60,000	-
Employee Benefits	2,096,625	-	2,096,625	1,853,141	[243,484]
Election	144,108	-	144,108	137,234	[6,874]
Extension Council	128,000	-	128,000	128,000	-
Mental Health	89,315	-	89,315	89,315	-
Developmental Services	27,052	-	27,052	27,052	-
Technology	40,000	-	40,000	19,003	[20,997]
Conservation	34,000	-	34,000	34,000	-
Appraisers	289,610	-	289,610	287,933	[1,677]
Ambulance	610,000	-	610,000	602,560	[7,440]
Noxious Weed	121,150	-	121,150	84,185	[36,965]
Alcohol	29,000	-	29,000	-	[29,000]
Special Parks and Recreation	8,000	-	8,000	7,100	[900]
911	100,000	-	100,000	48,044	[51,956]
Business Funds:					
Services for the Elderly	146,165	29,235	175,400	173,065	[2,335]
Solid Waste	1,244,347	-	1,244,347	1,287,923	43,576
Total Primary Government	$ 13,708,353	$ 575,633	$ 14,283,986	$ 12,616,436	$ [1,667,550]

See independent auditor's report on the financial statements.

Brown 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	$ 2,739,433	$ 2,727,462	$ 11,971
Intergovernmental	1,189,062	1,175,000	14,062
Fines and fees	86,344	80,000	6,344
Use of money and property	417,127	225,000	192,127
Reimbursements	344,092	240,000	104,092
Miscellaneous	42,085	50,000	[7,915]
Transfers in	-	-	-
Total Receipts	4,818,143	$ 4,497,462	$ 320,681
Expenditures			
County Commissioners	682,686	$ 650,080	$ 32,606
County Clerk	161,663	177,218	[15,555]
County Treasurer	246,257	245,856	401
County Attorney	187,000	187,000	-
Register of Deeds	108,672	108,672	-
Sheriff	1,676,036	1,705,219	[29,183]
Janitor	201,242	241,330	[40,088]
District Court	214,260	193,640	20,620
Emergency Preparedness	32,865	79,414	[46,549]
Computer	242,055	268,620	[26,565]
Jail	845,812	781,842	63,970
Industrial Development	-	50,000	[50,000]
Miscellaneous	241,567	25,500	216,067
Transfers out	113,800	-	113,800
Adjustment for qualifying budget credits	-	344,092	[344,092]
Total Expenditures	4,953,915	$ 5,058,483	$ [104,568]
Receipts Over [Under] Expenditures	[135,772]		
Unencumbered Cash, Beginning	142,697		
Unencumbered Cash, Ending	$ 6,925		

Brown 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	$ 2,221,930	$ 2,229,396	$ [7,466]
Intergovernmental	522,698	615,292	[92,594]
Reimbursements	202,306	-	202,306
Miscellaneous	-	30,000	[30,000]
Transfers in	-	800,000	[800,000]
Total Receipts	2,946,934	$ 3,674,688	$ [727,754]
Expenditures			
Personal services	495,521	$ 505,000	$ [9,479]
Contractual services	334,113	200,000	134,113
Capital outlay	-	1,100,000	[1,100,000]
Commodities	1,929,332	1,956,590	[27,258]
Adjustment for qualifying budget credits	-	202,306	[202,306]
Total Expenditures	2,758,966	$ 3,963,896	$ [1,204,930]
Receipts Over [Under] Expenditures	187,968		
Unencumbered Cash, Beginning	938,536		
Unencumbered Cash, Ending	$ 1,126,504		

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

Receipts	
Transfers in	$ -
Total Receipts	-
Expenditures	
Contractual services	25,900
Total Expenditures	25,900
Receipts Over [Under] Expenditures	[25,900]
Unencumbered Cash, Beginning	223,622
Unencumbered Cash, Ending	$ 197,722

* This fund is not required to be budgeted.

Brown 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	$ 65,405	$ 65,577	$ [172]
Total Receipts	65,405	$ 65,577	$ [172]
Expenditures			
Appropriation	65,000	$ 65,000	$ -
Total Expenditures	65,000	$ 65,000	$ -
Receipts Over [Under] Expenditures	405		
Unencumbered Cash, Beginning	25		
Unencumbered Cash, Ending	$ 430		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 59,615	$ 59,889	$ [274]
Total Receipts	59,615	$ 59,889	$ [274]
Expenditures			
Appropriation	60,000	$ 60,000	$ -
Total Expenditures	60,000	$ 60,000	$ -
Receipts Over [Under] Expenditures	[385]		
Unencumbered Cash, Beginning	699		
Unencumbered Cash, Ending	$ 314		

Brown 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	$ 1,891,850	$ 1,910,336	$ [18,486]
Benefit contributions	85,410	-	85,410
Total Receipts	1,977,260	$ 1,910,336	$ 66,924
Expenditures			
Social security	285,469	$ 400,000	$ [114,531]
Retirement	423,763	450,000	[26,237]
Workmen's compensation	41,468	90,000	[48,532]
Unemployment insurance	1,161	45,000	[43,839]
Health insurance	1,101,280	1,111,625	[10,345]
Total Expenditures	1,853,141	$ 2,096,625	$ [243,484]
Receipts Over [Under] Expenditures	124,119		
Unencumbered Cash, Beginning	187,840		
Unencumbered Cash, Ending	$ 311,959		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 134,779	$ 136,326	$ [1,547]
Total Receipts	134,779	$ 136,326	$ [1,547]
Expenditures			
Personal services	33,437	$ 55,000	$ [21,563]
Contractual services	22,404	65,000	[42,596]
Commodities	1,393	20,000	[18,607]
Capital outlay	-	4,108	[4,108]
Transfers out	80,000	-	80,000
Total Expenditures	137,234	$ 144,108	$ [6,874]
Receipts Over [Under] Expenditures	[2,455]		
Unencumbered Cash, Beginning	27,304		
Unencumbered Cash, Ending	$ 24,849		

Brown 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	$ 127,106	$ 127,797	$ [691]
Total Receipts	127,106	$ 127,797	$ [691]
Expenditures			
Appropriation	128,000	$ 128,000	$ -
Total Expenditures	128,000	$ 128,000	$ -
Receipts Over [Under] Expenditures	[894]		
Unencumbered Cash, Beginning	1,269		
Unencumbered Cash, Ending	$ 375		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 88,732	$ 89,153	$ [421]
Total Receipts	88,732	$ 89,153	$ [421]
Expenditures			
Appropriation	89,315	$ 89,315	$ -
Total Expenditures	89,315	$ 89,315	$ -
Receipts Over [Under] Expenditures	[583]		
Unencumbered Cash, Beginning	1,023		
Unencumbered Cash, Ending	$ 440		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 26,872	$ 27,008	$ [136]
Total Receipts	26,872	$ 27,008	$ [136]
Expenditures			
Appropriation	27,052	$ 27,052	$ -
Total Expenditures	27,052	$ 27,052	$ -
Receipts Over [Under] Expenditures	[180]		
Unencumbered Cash, Beginning	307		
Unencumbered Cash, Ending	$ 127		

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

Receipts	
Miscellaneous revenue	$ 982,821
Transfers in	258,800
Total Receipts	1,241,621
Expenditures	
Contractual services	64,425
Capital outlay	1,685,389
Total Expenditures	1,749,814
Receipts Over [Under] Expenditures	[508,193]
Unencumbered Cash, Beginning	2,471,737
Unencumbered Cash, Ending	$ 1,963,544

* This fund is not required to be budgeted.

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

	Actual	Budget	Variance Over [Under]
Receipts			
Intergovernmental	$ 28,212	$ 15,000	$ 13,212
Total Receipts	28,212	$ 15,000	$ 13,212
Expenditures			
Contractual services	19,003	$ 40,000	$ [20,997]
Total Expenditures	19,003	$ 40,000	$ [20,997]
Receipts Over [Under] Expenditures	9,209		
Unencumbered Cash, Beginning	57,128		
Unencumbered Cash, Ending	$ 66,337		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 33,826	$ 33,971	$ [145]
Total Receipts	33,826	$ 33,971	$ [145]
Expenditures			
Appropriations	34,000	$ 34,000	$ -
Total Expenditures	34,000	$ 34,000	$ -
Receipts Over [Under] Expenditures	[174]		
Unencumbered Cash, Beginning	237		
Unencumbered Cash, Ending	$ 63		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 282,431	$ 284,573	$ [2,142]
Reimbursements	11,516	-	11,516
Total Receipts	293,947	$ 284,573	$ 9,374
Expenditures			
Personal services	237,076	$ 235,000	$ 2,076
Contractual services	20,637	30,000	[9,363]
Commodities	4,363	15,000	[10,637]
Capital outlay	857	9,610	[8,753]
Transfers out	25,000	-	25,000
Total Expenditures	287,933	$ 289,610	$ [1,677]
Receipts Over [Under] Expenditures	6,014		
Unencumbered Cash, Beginning	21,311		
Unencumbered Cash, Ending	$ 27,325		

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

Receipts	
Taxes	$ 447,647
Total Receipts	447,647
Expenditures	
Distributions	447,647
Total Expenditures	447,647
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 599,953	$ 608,508	$ [8,555]
Total Receipts	599,953	$ 608,508	$ [8,555]
Expenditures			
Appropriation	602,560	$ 610,000	$ [7,440]
Total Expenditures	602,560	$ 610,000	$ [7,440]
Receipts Over [Under] Expenditures	[2,607]		
Unencumbered Cash, Beginning	2,607		
Unencumbered Cash, Ending	$ -		

Brown 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	$ 106,368	$ 106,770	$ [402]
Customer charges	28,355	-	28,355
Total Receipts	134,723	$ 106,770	$ 27,953
Expenditures			
Personal services	50,991	$ 70,000	$ [19,009]
Contractual services	6,384	4,000	2,384
Commodities	26,810	20,000	6,810
Capital outlay	-	27,150	[27,150]
Total Expenditures	84,185	$ 121,150	$ [36,965]
Receipts Over [Under] Expenditures	50,538		
Unencumbered Cash, Beginning	76,991		
Unencumbered Cash, Ending	$ 127,529		

Brown 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			
Taxes	$ 12,782	$ 19,181	$ [6,399]
Total Receipts	12,782	$ 19,181	$ [6,399]
Expenditures			
Appropriation	-	$ 29,000	$ [29,000]
Total Expenditures	-	$ 29,000	$ [29,000]
Receipts Over [Under] Expenditures	12,782		
Unencumbered Cash, Beginning	17,400		
Unencumbered Cash, Ending	$ 30,182		

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

Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	53,199
Unencumbered Cash, Ending	$ 53,199

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Special Parks and Recreation Fund
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 6,935	$ 7,500	$ [565]
Total Receipts	6,935	$ 7,500	$ [565]
Expenditures			
Appropriation	7,100	$ 8,000	$ [900]
Total Expenditures	7,100	$ 8,000	$ [900]
Receipts Over [Under] Expenditures	[165]		
Unencumbered Cash, Beginning	246		
Unencumbered Cash, Ending	$ 81		

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

Receipts	
Miscellaneous	$ 85
Total Receipts	85
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	85
Unencumbered Cash, Beginning	2,464
Unencumbered Cash, Ending	$ 2,549

* This fund is not required to be budgeted.

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

Receipts	
District court	$ 27,745
Total Receipts	27,745
Expenditures	
Personal services	9,181
Contractual services	11,895
Commodities	3,642
Total Expenditures	24,718
Receipts Over [Under] Expenditures	3,027
Unencumbered Cash, Beginning	11,262
Unencumbered Cash, Ending	$ 14,289

* This fund is not required to be budgeted.

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 66,492	$ 67,000	$ [508]
Total Receipts	66,492	$ 67,000	$ [508]
Expenditures			
Contractual services	48,044	$ 100,000	$ [51,956]
Total Expenditures	48,044	$ 100,000	$ [51,956]
Receipts Over [Under] Expenditures	18,448		
Unencumbered Cash, Beginning	79,912		
Unencumbered Cash, Ending	$ 98,360		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
BR CA Drug Forfeiture Fund*
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Capital outlay	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	10,820
Unencumbered Cash, Ending	$ 10,820

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Juvenile Justice Prevention Fund*
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
State appropriation	$ -
Total Receipts	-
Expenditures	
Personal services	3,700
Total Expenditures	3,700
Receipts Over [Under] Expenditures	[3,700]
Unencumbered Cash, Beginning	49,800
Unencumbered Cash, Ending	$ 46,100

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Juvenile Justice Core Fund*
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
State appropriation	$ 367,915
Total Receipts	367,915
Expenditures	
Personal services	267,261
Contractual services	64,367
Commodities	8,749
Capital outlay	5,790
Miscellaneous	669
Total Expenditures	346,836
Receipts Over [Under] Expenditures	21,079
Unencumbered Cash, Beginning	61,238
Unencumbered Cash, Ending	$ 82,317

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Adult Community Corrections Fund*
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
State appropriation	$ 434,848
Total Receipts	434,848
Expenditures	
Personal services	245,247
Contractual services	42,715
Commodities	10,274
Capital outlay	9,148
Miscellaneous	92,941
Total Expenditures	400,325
Receipts Over [Under] Expenditures	34,523
Unencumbered Cash, Beginning	135,796
Unencumbered Cash, Ending	$ 170,319

* This fund is not required to be budgeted.

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

Receipts	
Miscellaneous	$ 1,956
Total Receipts	1,956
Expenditures	
Contractual services	815
Total Expenditures	815
Receipts Over [Under] Expenditures	1,141
Unencumbered Cash, Beginning	20,818
Unencumbered Cash, Ending	$ 21,959

* This fund is not required to be budgeted.

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

Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	4,994
Unencumbered Cash, Ending	$ 4,994

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Sheriff's Income Fund*
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Miscellaneous	$ 12,194
Total Receipts	12,194
Expenditures	
Miscellaneous	5,778
Total Expenditures	5,778
Receipts Over [Under] Expenditures	6,416
Unencumbered Cash, Beginning	14,828
Unencumbered Cash, Ending	$ 21,244

* This fund is not required to be budgeted.

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

Receipts	
Miscellaneous	$ 11,023
Total Receipts	11,023
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	11,023
Unencumbered Cash, Beginning	36,015
Unencumbered Cash, Ending	$ 47,038

* This fund is not required to be budgeted.

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

Receipts	
Miscellaneous	$ 90,047
Total Receipts	90,047
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	90,047
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 90,047

* This fund is not required to be budgeted.

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

Receipts	
Miscellaneous	$ 152,570
Total Receipts	152,570
Expenditures	
Contractual services	152,570
Total Expenditures	152,570
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 153,222	$ 154,832	$ [1,610]
Reimbursements	29,235	-	29,235
Total Receipts	182,457	$ 154,832	$ 27,625
Expenditures			
Personal services	93,311	$ 76,880	$ 16,431
Contractual services	22,166	30,000	[7,834]
Commodities	57,588	30,000	27,588
Capital outlay	-	9,285	[9,285]
Adjustment for qualifying budget credits	-	29,235	[29,235]
Total Expenditures	173,065	$ 175,400	$ [2,335]
Receipts Over [Under] Expenditures	9,392		
Unencumbered Cash, Beginning	8,710		
Unencumbered Cash, Ending	$ 18,102		

Brown 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			
Landfill fees	$ 1,267,693	$ 1,179,347	$ 88,346
Reimbursements	80	50,000	[49,920]
Miscellaneous	25,686	15,000	10,686
Total Receipts	1,293,459	$ 1,244,347	$ 49,112
Expenditures			
Personal services	106,401	$ 200,000	$ [93,599]
Contractual services	1,045,600	900,000	145,600
Commodities	76,663	60,000	16,663
Capital outlay	19,259	84,347	[65,088]
Transfers out	40,000	-	40,000
Total Expenditures	1,287,923	$ 1,244,347	$ 43,576
Receipts Over [Under] Expenditures	5,536		
Unencumbered Cash, Beginning	46,002		
Unencumbered Cash, Ending	$ 51,538		

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

Receipts	
County appropriations	$ 128,000
State salary reimbursement	18,460
Education services	1,967
Miscellaneous	4,889
Total Receipts	153,316
Expenditures	
Personal services	145,708
Contractual services	9,462
Commodities	1,296
Capital outlay	1,716
Total Expenditures	158,182
Receipts Over [Under] Expenditures	[4,866]
Unencumbered Cash, Beginning	181,949
Unencumbered Cash, Ending	$ 177,083

SCHEDULE 4

Brown 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	$ 196	$ 16,732,468	$ 16,732,503	$ 161
Inmate Account	24,970	16,275	15,193	26,052
District Court	80,820	63,608	144,228	200
Law Library	90,875	10,103	15,296	85,682
Community Corrections	26,142	101,039	114,304	12,877
Special MVT	1,922	92,159	93,723	358
Other Clearing Accounts	15,305,545	38,407,719	36,513,154	17,200,110
Total Agency Funds	$ 15,530,470	$ 55,423,371	$ 53,628,401	$ 17,325,440

See independent auditor's report on the financial statements.