GREENWOOD COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2025

GREENWOOD COUNTY, KANSAS
December 31, 2025
TABLE OF CONTENTS

	PAGE NUMBER
Independent Auditor's Report	1-3
Statement 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	4-5
Notes to the Financial Statement	6-15
SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures – Actual and Budget – Regulatory Basis (Budgeted Funds Only)	16
Schedule 2	
Schedule of Receipts and Expenditures – Actual and Budget - Regulatory Basis (with Comparative Actual Amounts for the Prior Year)	
General Fund	17-20
Ambulance Fund	21
Appraiser's Cost Fund	22
Conservation District Fund	23
County Building Fund	24
Direct Election Fund	25
Economic Development Fund	26
Extension Council Fund	27
Fair Fund	28
Health Fund	29
Historical Society Fund	30
Hospital Maintenance Fund	31
Jail Capital Improvement Fund	32
Mental Health Fund	33
Intellectual Disability Fund	34
Noxious Weed Fund	35
Road and Bridge Fund	36
Rural Fire District No. 1 Fund	37
Service Program for the Elderly Fund	38
Special Alcohol Program Fund	39
Special Bridge Fund	40
Special Park and Recreation Fund	41
Special Equipment Reserve Fund	42
Special Noxious Weed Fund	43
Special Highway Fund	44
Special Machinery Fund	45
Special Rural Fire Equipment Fund	46
Emergency Telephone Service Fund	47
Motor Vehicle Operating Fund	48
County Treasurer's Technology Fund	49
Conceal and Carry Permit Fees Fund	50
Register of Deeds Technology Fund	51

GREENWOOD COUNTY, KANSAS
December 31, 2025
TABLE OF CONTENTS
(Continued)

	PAGE NUMBER
Schedule 2 (Continued)	
County Clerk's Technology Fund	52
Law Enforcement Tow and Storage Fund	53
Emergency Medical Service Grant Fund	54
Registered Offenders Fees Fund	55
School Resource Officer Fund	56
LEPP Grant Fund	57
Bridge Building – KDOT Exchange Program Fund	58
COVID Relief Grant Fund	59
Workforce Development Grant Fund	60
Opioid Settlement Fund	61
Hospital Revenue Bond Reserve Fund	62
Hospital Project Fund	63
Hospital Revenue Bond and Interest Fund	64
Prosecuting Attorney Training Fund	65
Special Law Enforcement Trust Fund	66
Prosecuting Attorney Trust Fund	67
Prosecuting Attorney Check Fees Fund	68
VIN Inspection Fees Fund	69
Diversion Fees Fund	70
Schedule 3	
Summary of Receipts and Disbursements – Agency Funds Regulatory Basis	71-74

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Greenwood County, Kansas

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Greenwood County, Kansas as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Greenwood County, Kansas as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself,

and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Greenwood County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated July 3, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 1, 2026

GREENWOOD COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balances December 31, 2025
General	$ 1,302,456.14	$ 4,313,872.72	$ 4,190,126.82	$ 1,426,202.04	$ 301,700.93	$ 1,727,902.97
Special Purpose Funds:						
Ambulance	291,117.71	1,006,590.76	900,467.83	397,240.64	39,064.05	436,304.69
Appraiser's Cost	30,950.70	359,427.71	345,075.80	45,302.61	26,052.39	71,355.00
Conservation District	299.71	25,217.78	25,000.00	517.49	-	517.49
County Building	131,676.83	-	-	131,676.83	-	131,676.83
Direct Election	27,669.81	147,043.52	152,194.83	22,518.50	7,460.65	29,979.15
Economic Development	19,170.98	10,200.84	4,700.00	24,671.82	-	24,671.82
Extension Council	952.93	132,844.21	132,000.00	1,797.14	-	1,797.14
Fair	218.17	15,279.17	15,250.00	247.34	-	247.34
Health	58,012.45	361,610.12	369,489.88	50,132.69	39,934.45	90,067.14
Historical Society	55.60	8,583.42	7,500.00	1,139.02	-	1,139.02
Hospital Maintenance	51,258.94	-	-	51,258.94	-	51,258.94
Jail Capital Improvement	261,724.53	18,116.29	-	279,840.82	-	279,840.82
Mental Health	2,421.16	48,014.15	48,000.00	2,435.31	-	2,435.31
Intellectual Disability	345.14	29,177.37	28,000.00	1,522.51	-	1,522.51
Noxious Weed	124,760.50	242,738.87	245,262.29	122,237.08	3,147.45	125,384.53
Road and Bridge	24,924.48	2,824,981.80	2,849,607.62	298.66	161,087.65	161,386.31
Rural Fire District No. 1	77,049.55	386,421.59	423,411.12	40,060.02	7,244.94	47,304.96
Service Program for the Elderly	1,597.79	119,259.43	117,900.00	2,957.22	-	2,957.22
Special Alcohol Program	32,621.89	3,579.90	2,500.00	33,701.79	-	33,701.79
Special Bridge	755,689.36	1,185,990.51	921,014.78	1,020,665.09	23,034.52	1,043,699.61
Special Park and Recreation	385.60	1,871.32	-	2,256.92	-	2,256.92
Special Equipment Reserve	1,108,102.94	552,353.30	213,050.21	1,447,406.03	-	1,447,406.03
Special Noxious Weed	151,659.69	188,000.00	-	339,659.69	-	339,659.69
Special Highway	647,069.28	-	2,044.00	645,025.28	-	645,025.28
Special Machinery	218,598.67	617,201.75	400,100.40	435,700.02	397,000.00	832,700.02
Special Rural Fire Equipment	89,056.69	110,000.00	4,820.19	194,236.50	4,820.19	199,056.69
Emergency Telephone Service	134,854.98	70,075.24	53,924.55	151,005.67	2,852.70	153,858.37
Motor Vehicle Operating	13,030.72	64,896.25	67,960.85	9,966.12	3,034.20	13,000.32
County Treasurer's Technology	14,642.00	1,963.00	-	16,605.00	-	16,605.00
Conceal and Carry Permit Fees	11,056.20	520.00	772.71	10,803.49	-	10,803.49
Register of Deeds Technology	33,439.64	7,852.00	8,422.81	32,868.83	1,797.21	34,666.04
County Clerk's Technology	16,881.05	1,963.00	-	18,844.05	-	18,844.05

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

GREENWOOD COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2025
Special Purpose Funds: (Continued)						
Law Enforcement Tow and Storage	$ 73,731.40	$ 61,907.18	$ 70,931.75	$ 64,706.83	$ 725.00	$ 65,431.83
Emergency Medical Service Grant	114.55	-	-	114.55	-	114.55
Registered Offenders Fees	15,118.10	3,280.00	1,066.27	17,331.83	-	17,331.83
School Resource Officer	41,711.25	43,623.36	13,715.05	71,619.56	2,495.54	74,115.10
LEPP Grant	16,130.45	380.00	-	16,510.45	-	16,510.45
Bridge Building - KDOT Exchange Program	384,871.12	205,432.05	-	590,303.17	-	590,303.17
COVID Relief Grant	97,469.20	2,530.80	100,000.00	-	-	-
Workforce Development Grant	1,321.76	-	1,305.00	16.76	-	16.76
Opioid Settlement	32,489.45	9,242.89	-	41,732.34	-	41,732.34
Hospital Revenue Bond Reserve	215,175.00	-	-	215,175.00	-	215,175.00
Capital Projects Funds:						
Hospital Project	47.47	0.16	47.63	-	-	-
Bond and Interest Funds:						
Hospital Revenue Bond and Interest	156,607.78	234,876.75	279,177.44	112,307.09	-	112,307.09
Trust Funds:						
Prosecuting Attorney Training	11,197.82	1,629.27	702.54	12,124.55	-	12,124.55
Special Law Enforcement Trust	59,679.89	5,313.41	23,565.99	41,427.31	-	41,427.31
Prosecuting Attorney Trust	16,483.71	5,138.40	-	21,622.11	-	21,622.11
Prosecuting Attorney Check Fees	11,083.00	60.00	-	11,143.00	-	11,143.00
VIN Inspection Fees	20,192.29	11,275.00	2,357.73	29,109.56	592.44	29,702.00
Diversion Fees	88,395.60	26,025.00	34,395.90	80,024.70	2,234.70	82,259.40
Total Primary Government (Excluding Agency Funds)	$ 6,875,571.67	$ 13,466,360.29	$ 12,055,861.99	$ 8,286,069.97	$ 1,024,279.01	$ 9,310,348.98

Composition of Cash:	
Cash on Hand	$ 6,443.17
Demand Deposits	1,669,109.15
Certificates of Deposit	17,893,496.50
Municipal Investment Pool	1,069,169.44
Total Cash	20,638,218.26
Agency Funds Per Schedule 3	(11,327,869.28)
Total Reporting Entity (Excluding Agency Funds)	$ 9,310,348.98

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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.

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

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Accounting

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a regulatory receipt to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for regulatory receipt recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31st, such taxes are a lien on the property.

Special Assessments

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

Pension Plan

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- County Building Fund
- Jail Capital Improvement Fund
- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Special Rural Fire Equipment Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Conceal and Carry Permit Fees Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- Law Enforcement Tow and Storage Fund
- Emergency Medical Service Grant Fund
- Registered Offenders Fees Fund
- School Resource Officer Fund
- LEPP Grant Fund
- Bridge Building- KDOT Exchange Program Fund
- COVID Relief Grant Fund
- Workforce Development Grant Fund
- Hospital Revenue Bond Reserve Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the County was in apparent compliance with Kansas cash basis and budget laws.

Compliance with Revenue Bond Covenants

The County is required, under the ordinances on Revenue Bond Issues, to maintain in its restricted accounts. The ordinances provide that the following reserve account be set up in amounts described below:

RESERVE ACCOUNTS	REQUIRED AMOUNT	ACTUAL AMOUNT
Hospital Sales Tax Revenue Bonds, Series 2023 requires reserves beginning September 22, 2023 in the amount of the maximum annual debt service for the Series 2023 during any fiscal year of the bond principal in the Hospital Revenue Bond Reserve Fund	$ 215,175.00	
	215,175.00	$ 215,175.00
Total Reserve at December 31, 2025	$ 215,175.00	$ 215,175.00

3. DEPOSITS AND INVESTMENTS

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

Investment Type	Fair Value	Investment Maturities (in Years) Less than 1	Rating
Kansas Municipal Investment Pool	$1,069,169.44	$1,069,169.44	S&P AAAf/S1+

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

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. One hundred percent of the County's investments were held in the Kansas Municipal Investment Pool as of December 31, 2025.

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. All deposits were legally secured at December 31, 2025.

Deposits. At year-end, the County's carrying amount of deposits was $19,562,605.65 and the bank balance was $19,662,283.03. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $1,450,841.64 was covered by federal depository insurance and $18,211,441.39 was collateralized with pledged 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.

At December 31, 2025, the County had invested $1,069,169.44 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Hospital Sales Tax Revenue Bonds Series 2023	4% - 5%	September 22, 2023	$ 2,830,000.00	September 1, 2043	$ 2,745,000.00	$ -	$ (95,000.00)	$ 2,650,000.00	$ 119,425.00
Total Contractual Indebtedness					$ 2,745,000.00	$ -	$ (95,000.00)	$ 2,650,000.00	$ 119,425.00

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

Issue	Year	Interest	Principal	Total
Hospital Sales Tax Revenue Bonds Series 2023	2026	$ 114,675.00	$ 100,000.00	$ 214,675.00
	2027	109,675.00	105,000.00	214,675.00
	2028	104,425.00	110,000.00	214,425.00
	2029	98,925.00	115,000.00	213,925.00
	2030	93,175.00	120,000.00	213,175.00
	2031 - 2035	383,875.00	675,000.00	1,058,875.00
	2036 - 2040	234,212.50	835,000.00	1,069,212.50
	2041 - 2043	50,787.50	590,000.00	640,787.50
		$ 1,189,750.00	$ 2,650,000.00	$ 3,839,750.00

5. RIGHT TO USE CONTRACTS

As of December 31, 2025, the County has entered a right to use contracts for a postage machine with Pitney Bowes and CAT for two road graders. Rent expenditures for the year ended December 31, 2025, was $56,639.77. Under the current agreements, the future minimum rental payments are as follows:

2026	$ 102,211.40
2027	99,525.08
2028	99,525.08
2029	99,525.08
2030	99,525.08
2031-2033	339,721.21

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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 $381,344.17 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $2,886,616.00. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

6. DEFINED BENEFIT PENSION PLAN (Continued)

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Compensated Absences:
An employee shall be permitted to accrue unused vacation time; provided, however, said accrual shall never exceed 180 hours. Unused vacation time exceeding the maximum amount which may be accrued shall be forfeited and the employee shall not be compensated for said unused vacation time. At the time of termination of said employee all unused accrued vacation shall be paid to employee. No employee may accumulate more than 480 hours of sick leave. Until termination of employment by reason of retirement the employee shall be paid for accumulated and unused sick leave at the equivalent rate of the employee's rate of pay per day for 1/3 of the sick leave accrued or for 480 hours.

In accordance with the above criteria, the County has estimated a liability for annual leave which has been earned, but not taken, by County employees. The estimated liability for accrued annual leave at December 31, 2025, was $113,810.94 and $93,908.83 for sick leave.

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

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

8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

8. RISK MANAGEMENT (Continued)

The County has been unable to obtain 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 Workers Risk Cooperative for Counties (KWORC). The County participates in the decision making of KWORC through trustee representation. KWORC files its annual audited financial statement with the Kansas Insurance Commissioner. The County pays annual premium to KWORC for its workers' compensation insurance coverage. The agreement to participate provides that KWORC 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 KWORC management.

The County has been unable to obtain liability 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 County Association Multi-Line Pool (KCAMP). The County participates in the decision making of KCAMP through trustee representation. KCAMP files its annual audited financial statement with the Kansas Insurance Commissioner. The County pays annual premium to KCAMP for its liability insurance coverage. 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.

9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

The County operates a municipal construction and demolition landfill which is regulated by state and federal agencies, including the State of Kansas Department of Health and Environment and the United States Environmental Protection Agency. The County's permitted landfill area is presently 10 acres with 4.5 acres currently open. Regulations require the County to properly close each cell upon reaching maximum capacity and to monitor the landfill for 30 years after closure. The cost of closure and post-closure care will be paid when due from funds accumulated for the purpose in restricted cash accounts, from allocation of ad valorem tax collections, from the proceeds of debt, or a combination of these.

10. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 204,500.00
Health	Special Equipment Reserve	K.S.A. 19-119	4,000.00
Appraiser's Cost	Special Equipment Reserve	K.S.A. 19-119	10,000.00
Noxious Weed	Special Noxious Weed	K.S.A. 2-1318	188,000.00
Road and Bridge	Special Machinery	K.S.A. 19-119	575,000.00
Road and Bridge	Bridge Building-KDOT Exchange Program	K.S.A. 19-119	142,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	8,102.83

10. INTERFUND TRANSFERS (Continued)

Operating transfers were as follows (Continued):

From Fund:	To Fund:	Statutory Authority	Amount
Rural Fire District No. 1	Special Equipment Reserve	K.S.A. 19-119	$ 90,000.00
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-119	110,000.00
Direct Election	Special Equipment Reserve	K.S.A. 19-119	48,300.00
Hospital Project	Hospital Revenue Bond and Interest	Per Bond Agreement	47.63

11. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no non-recognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

Schedule 1

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 4,385,448.00	$ -	$ 4,385,448.00	$ 4,190,126.82	$ (195,321.18)
Special Purpose Funds:					
Ambulance	917,178.00	-	917,178.00	900,467.83	(16,710.17)
Appraiser's Cost	370,500.00	-	370,500.00	345,075.80	(25,424.20)
Conservation District	27,000.00	-	27,000.00	25,000.00	(2,000.00)
Direct Election	158,049.00	-	158,049.00	152,194.83	(5,854.17)
Economic Development	21,000.00	-	21,000.00	4,700.00	(16,300.00)
Extension Council	134,000.00	-	134,000.00	132,000.00	(2,000.00)
Fair	16,250.00	-	16,250.00	15,250.00	(1,000.00)
Health	397,523.00	144,520.69	542,043.69	369,489.88	(172,553.81)
Historical Society	9,500.00	-	9,500.00	7,500.00	(2,000.00)
Hospital Maintenance	51,258.00	-	51,258.00	-	(51,258.00)
Mental Health	50,000.00	-	50,000.00	48,000.00	(2,000.00)
Intellectual Disability	29,000.00	-	29,000.00	28,000.00	(1,000.00)
Noxious Weed	297,452.00	-	297,452.00	245,262.29	(52,189.71)
Road and Bridge	2,712,494.00	592,703.26	3,305,197.26	2,849,607.62	(455,589.64)
Rural Fire District No. 1	427,806.00	-	427,806.00	423,411.12	(4,394.88)
Service Program for the Elderly	121,900.00	-	121,900.00	117,900.00	(4,000.00)
Special Alcohol Program	30,169.00	-	30,169.00	2,500.00	(27,669.00)
Special Bridge	825,000.00	901,121.95	1,726,121.95	921,014.78	(805,107.17)
Special Park and Recreation	7,575.00	-	7,575.00	-	(7,575.00)
Special Noxious Weed	176,404.00	-	176,404.00	-	(176,404.00)
Emergency Telephone Service	181,213.00	-	181,213.00	53,924.55	(127,288.45)
Opioid Settlement	45,852.00	-	45,852.00	-	(45,852.00)
Bond and Interest Funds:					
Hospital Bond and Interest	301,864.00	-	301,864.00	279,177.44	(22,686.56)

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 3,533,694.85	$ 3,182,836.18	$ 3,252,026.00	$ (69,189.82)
Delinquent Tax	58,784.64	62,598.92	41,734.00	20,864.92
Motor Vehicle Tax	259,732.10	281,268.08	253,058.00	28,210.08
Recreational Vehicle Tax	5,269.10	5,806.69	5,528.00	278.69
16/20 M Truck Tax	20,030.92	21,138.55	19,633.00	1,505.55
Commercial Vehicle Tax	10,113.38	11,441.17	12,045.00	(603.83)
Watercraft Tax	7,759.68	8,019.89	8,023.00	(3.11)
In Lieu of Tax	24,945.78	38,987.01	-	38,987.01
Mineral Production Tax	3,050.61	-	2,000.00	(2,000.00)
Neighborhood Revitalization	(14,659.95)	(12,481.52)	(17,242.00)	4,760.48
Local Alcoholic Liquor Tax	649.39	1,871.32	3,532.00	(1,660.68)
Interest on Tax	72,453.76	113,572.52	90,000.00	23,572.52
Intergovernmental				
Federal Grants	-	428.60	-	428.60
State Grants	7,445.49	14,211.98	-	14,211.98
Licenses, Fees, and Permits				
Officer Fees	78,551.95	55,186.27	62,000.00	(6,813.73)
Landfill Fees	34,342.58	24,258.49	13,000.00	11,258.49
Recycling Fees	-	1,450.20	3,000.00	(1,549.80)
VIN Inspection Fees	-	-	5,000.00	(5,000.00)
Use of Money and Property				
Interest on Investments	505,125.01	453,516.66	50,000.00	403,516.66
Other Receipts				
Miscellaneous	15,912.77	23,008.46	-	23,008.46
Reimbursed Expense	20,468.97	18,650.42	-	18,650.42
Operating Transfer from				
Motor Vehicle Operating Fund	7,936.85	8,102.83	-	8,102.83
Total Receipts	4,651,607.88	4,313,872.72	$ 3,803,337.00	$ 510,535.72
Expenditures				
General Government				
County Commission				
Personal Services	80,588.53	84,964.03	$ 90,459.00	$ (5,494.97)
Contractual Services	3,108.94	2,178.74	3,500.00	(1,321.26)
Commodities	-	584.25	5,000.00	(4,415.75)
Employee Benefits	78,816.64	46,038.43	52,914.00	(6,875.57)
Total County Commission	162,514.11	133,765.45	151,873.00	(18,107.55)

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
County Clerk				
Personal Services	$ 131,847.33	$ 125,704.82	$ 146,201.00	$ (20,496.18)
Contractual Services	3,390.54	3,945.76	8,250.00	(4,304.24)
Commodities	3,916.99	2,421.46	8,250.00	(5,828.54)
Employee Benefits	60,612.83	68,945.94	2,000.00	66,945.94
Reimbursed Expense	(117.50)	(31.50)	72,437.00	(72,468.50)
Total County Clerk	199,650.19	200,986.48	237,138.00	(36,151.52)
County Treasurer				
Personal Services	155,045.21	168,634.63	186,035.00	(17,400.37)
Contractual Services	10,633.26	9,091.41	14,750.00	(5,658.59)
Commodities	4,430.15	5,020.16	6,600.00	(1,579.84)
Employee Benefits	93,298.36	108,382.02	124,440.00	(16,057.98)
Reimbursed Expense	(341.50)	(236.25)	(50.00)	(186.25)
Total County Treasurer	263,065.48	290,891.97	331,775.00	(40,883.03)
County Attorney				
Personal Services	163,177.75	170,078.53	167,000.00	3,078.53
Contractual Services	10,955.00	13,777.55	14,000.00	(222.45)
Commodities	4,831.86	3,093.65	6,000.00	(2,906.35)
Capital Outlay	-	895.00	1,000.00	(105.00)
Employee Benefits	64,931.24	76,731.10	90,154.00	(13,422.90)
Reimbursed Expense	(1,773.20)	(628.50)	(1,500.00)	871.50
Total County Attorney	242,122.65	263,947.33	276,654.00	(12,706.67)
Register of Deeds				
Personal Services	111,367.35	103,092.30	129,723.00	(26,630.70)
Contractual Services	3,513.36	3,816.58	5,000.00	(1,183.42)
Commodities	2,482.17	1,215.30	2,000.00	(784.70)
Employee Benefits	45,716.54	44,421.99	71,731.00	(27,309.01)
Reimbursed Expense	(4,381.29)	(4,150.25)	(3,000.00)	(1,150.25)
Total Register of Deeds	158,698.13	148,395.92	205,454.00	(57,058.08)
Unified Court				
Contractual Services	113,984.94	127,894.19	142,700.00	(14,805.81)
Commodities	9,652.62	5,497.42	4,000.00	1,497.42
Capital Outlay	11,520.19	7,407.96	9,750.00	(2,342.04)
Total Unified Court	135,157.75	140,799.57	156,450.00	(15,650.43)

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Courthouse General				
Personal Services	$ 105,265.94	$ 113,597.64	$ 84,770.00	$ 28,827.64
Contractual Services	400,629.50	490,485.23	366,412.00	124,073.23
Commodities	46,153.69	36,595.18	63,000.00	(26,404.82)
Capital Outlay	87,744.70	64,676.77	200,185.00	(135,508.23)
Employee Benefits	43,261.73	49,728.49	33,647.00	16,081.49
Reimbursed Expense	488.83	230.20	-	230.20
Total Courthouse General	683,544.39	755,313.51	748,014.00	7,299.51
County Counselor				
Contractual Services	30,896.28	31,818.72	33,368.00	(1,549.28)
Kansas Legal Services				
Contractual Services	3,068.75	-	4,500.00	(4,500.00)
Total General Government	1,878,717.73	1,965,918.95	2,145,226.00	(179,307.05)
Public Safety				
Sheriff				
Personal Services	1,053,670.82	1,135,355.45	1,171,034.00	(35,678.55)
Contractual Services	143,894.86	139,938.62	170,960.00	(31,021.38)
Commodities	196,817.75	175,029.79	208,700.00	(33,670.21)
Capital Outlay	39,621.00	48,030.17	48,500.00	(469.83)
Employee Benefits	507,688.29	503,420.94	571,789.00	(68,368.06)
Reimbursed Expense	(268,356.77)	(267,522.72)	(271,823.00)	4,300.28
Total Sheriff	1,673,335.95	1,734,252.25	1,899,160.00	(164,907.75)
Juvenile Detention				
Contractual Services	44,680.00	46,000.00	46,000.00	-
Emergency Preparedness				
Personal Services	60,601.60	63,437.88	63,000.00	437.88
Contractual Services	8,580.87	7,884.79	12,000.00	(4,115.21)
Commodities	7,467.94	3,066.17	15,000.00	(11,933.83)
Capital Outlay	-	-	15,000.00	(15,000.00)
Employee Benefits	13,154.44	29,897.17	22,794.00	7,103.17
Total Emergency Preparedness	89,804.85	104,286.01	127,794.00	(23,507.99)
Crisis Center				
Contractual Services	6,000.00	6,000.00	6,000.00	-
Total Public Safety	1,813,820.80	1,890,538.26	2,078,954.00	(188,415.74)

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Sanitation				
Landfill				
Personal Services	$ 35,300.68	$ 33,378.71	$ 28,195.00	$ 5,183.71
Contractual Services	11,758.82	3,789.23	20,071.00	(16,281.77)
Commodities	37,174.97	9,383.08	25,200.00	(15,816.92)
Employee Benefits	3,517.53	3,764.21	17,224.00	(13,459.79)
Total Landfill	87,752.00	50,315.23	90,690.00	(40,374.77)
Recycling				
Personal Services	29,008.39	34,590.74	23,213.00	11,377.74
Contractual Services	500.24	246.59	132.00	114.59
Commodities	4,380.75	4,360.69	8,305.00	(3,944.31)
Employee Benefits	2,503.20	37,156.36	18,428.00	18,728.36
Total Recycling	36,392.58	76,354.38	50,078.00	26,276.38
Household Hazardous Waste				
Contractual Services	-	-	15,000.00	(15,000.00)
Commodities	6,885.06	-	3,000.00	(3,000.00)
Total Household Hazardous Waste	6,885.06	-	18,000.00	(18,000.00)
Total Sanitation	131,029.64	126,669.61	158,768.00	(32,098.39)
Social Services for Aged and Poor				
Contractual Services	-	2,500.00	2,500.00	-
Operating Transfer to				
Special Equipment Reserve Fund	125,500.00	204,500.00	-	204,500.00
Total Operating Transfers	125,500.00	204,500.00	-	204,500.00
Total Expenditures	3,949,068.17	4,190,126.82	$ 4,385,448.00	$ (195,321.18)
Receipts Over(Under) Expenditures	702,539.71	123,745.90		
Unencumbered Cash, Beginning	599,916.43	1,302,456.14		
Unencumbered Cash, Ending	$ 1,302,456.14	$ 1,426,202.04		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 513,615.52	$ 520,683.05	$ 531,986.00	$ (11,302.95)
Delinquent Tax	7,023.29	8,499.47	6,827.00	1,672.47
Motor Vehicle Tax	27,653.91	38,464.51	36,782.00	1,682.51
Recreational Vehicle Tax	561.00	806.19	804.00	2.19
16/20 M Truck Tax	2,132.71	2,831.54	2,853.00	(21.46)
Commercial Vehicle Tax	1,076.78	1,625.31	1,751.00	(125.69)
Watercraft Tax	1,039.41	1,165.68	1,166.00	(0.32)
Neighborhood Revitalization	(2,130.78)	(2,041.81)	(2,660.00)	618.19
Licenses, Fees, and Permits				
Service Fees	397,057.88	434,556.82	250,000.00	184,556.82
Total Receipts	948,029.72	1,006,590.76	$ 829,509.00	$ 177,081.76
Expenditures				
Public Safety				
Personal Services	473,099.92	572,168.76	$ 520,700.00	$ 51,468.76
Contractual Services	70,557.30	75,769.93	87,150.00	(11,380.07)
Commodities	39,371.09	46,622.44	56,000.00	(9,377.56)
Capital Outlay	-	-	50,000.00	(50,000.00)
Employee Benefits	187,684.19	206,482.96	206,328.00	154.96
Reimbursed Expense	-	(576.26)	(3,000.00)	2,423.74
Operating Transfer to				
Special Equipment Reserve Fund	25,000.00	-	-	-
Total Expenditures	795,712.50	900,467.83	$ 917,178.00	$ (16,710.17)
Receipts Over(Under) Expenditures	152,317.22	106,122.93		
Unencumbered Cash, Beginning	138,800.49	291,117.71		
Unencumbered Cash, Ending	$ 291,117.71	$ 397,240.64		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 334,427.29	$ 324,317.77	$ 331,325.00	$ (7,007.23)
Delinquent Tax	6,139.53	5,916.87	4,252.00	1,664.87
Motor Vehicle Tax	21,844.26	25,964.12	23,951.00	2,013.12
Recreational Vehicle Tax	443.14	539.30	523.00	16.30
16/20 M Truck Tax	1,684.66	2,129.84	1,858.00	271.84
Commercial Vehicle Tax	850.56	1,072.59	1,140.00	(67.41)
Watercraft Tax	781.84	759.01	760.00	(0.99)
Neighborhood Revitalization	(1,387.42)	(1,271.79)	(1,716.00)	444.21
Total Receipts	364,783.86	359,427.71	$ 362,093.00	$ (2,665.29)
Expenditures				
General Government				
Personal Services	188,613.05	198,906.44	$ 204,500.00	$ (5,593.56)
Contractual Services	37,790.71	27,861.05	40,000.00	(12,138.95)
Commodities	7,112.64	13,937.83	20,000.00	(6,062.17)
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	110,274.90	95,248.48	107,000.00	(11,751.52)
Reimbursed Expense	(3,567.90)	(878.00)	(2,000.00)	1,122.00
Operating Transfer to				
Special Equipment Reserve Fund	10,000.00	10,000.00	-	10,000.00
Total Expenditures	350,223.40	345,075.80	$ 370,500.00	$ (25,424.20)
Receipts Over(Under) Expenditures	14,560.46	14,351.91		
Unencumbered Cash, Beginning	16,390.24	30,950.70		
Unencumbered Cash, Ending	$ 30,950.70	$ 45,302.61		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 24,636.51	$ 22,526.83	$ 23,015.00	$ (488.17)
Delinquent Tax	465.87	450.59	295.00	155.59
Motor Vehicle Tax	1,954.78	1,995.44	1,763.00	232.44
Recreational Vehicle Tax	39.66	41.03	39.00	2.03
16/20 M Truck Tax	150.75	156.00	137.00	19.00
Commercial Vehicle Tax	76.12	80.31	84.00	(3.69)
Watercraft Tax	57.27	55.92	56.00	(0.08)
Neighborhood Revitalization	(102.21)	(88.34)	(111.00)	22.66
Total Receipts	27,278.75	25,217.78	$ 25,278.00	$ (60.22)
Expenditures				
Agriculture				
Contractual Services	27,000.00	25,000.00	$ 25,000.00	$ -
Cash Reserve	-	-	2,000.00	(2,000.00)
Total Expenditures	27,000.00	25,000.00	$ 27,000.00	$ (2,000.00)
Receipts Over(Under) Expenditures	278.75	217.78		
Unencumbered Cash, Beginning	20.96	299.71		
Unencumbered Cash, Ending	$ 299.71	$ 517.49		

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 407.53	$ -
Total Receipts	407.53	-
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	407.53	-
Unencumbered Cash, Beginning	131,269.30	131,676.83
Unencumbered Cash, Ending	$ 131,676.83	$ 131,676.83

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 130,696.84	$ 131,698.27	$ 134,528.00	$ (2,829.73)
Delinquent Tax	2,175.22	2,337.06	1,726.00	611.06
Motor Vehicle Tax	10,149.79	10,532.99	9,361.00	1,171.99
Recreational Vehicle Tax	205.91	216.80	205.00	11.80
16/20 M Truck Tax	782.78	747.88	726.00	21.88
Commercial Vehicle Tax	395.21	425.19	446.00	(20.81)
Watercraft Tax	274.53	296.62	297.00	(0.38)
Neighborhood Revitalization	(542.20)	(516.44)	(694.00)	177.56
Intergovernmental				
State Grants	9,550.66	1,305.15	-	1,305.15
Total Receipts	153,688.74	147,043.52	$ 146,595.00	$ 448.52
Expenditures				
General Government				
Personal Services	47,967.43	46,509.64	$ 53,434.00	$ (6,924.36)
Contractual Services	57,155.82	24,319.49	65,000.00	(40,680.51)
Commodities	29,014.72	10,892.67	14,000.00	(3,107.33)
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	18,932.85	22,173.03	24,615.00	(2,441.97)
Reimbursed Expense	(27,008.79)	-	-	-
Operating Transfer to				
Special Equipment Reserve Fund	20,000.00	48,300.00	-	48,300.00
Total Expenditures	146,062.03	152,194.83	$ 158,049.00	$ (5,854.17)
Receipts Over(Under) Expenditures	7,626.71	(5,151.31)		
Unencumbered Cash, Beginning	20,043.10	27,669.81		
Unencumbered Cash, Ending	$ 27,669.81	$ 22,518.50		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 13,891.03	$ 9,028.07	$ 9,199.00	$ (170.93)
Delinquent Tax	111.92	186.52	118.00	68.52
Motor Vehicle Tax	-	861.26	995.00	(133.74)
Recreational Vehicle Tax	-	18.99	22.00	(3.01)
16/20 M Vehicle Tax	-	68.70	77.00	(8.30)
Commerical Vehicle Tax	-	41.17	47.00	(5.83)
Watercraft Tax	25.22	31.54	32.00	(0.46)
Neighborhood Revitalization	(57.63)	(35.41)	(70.00)	34.59
Total Receipts	13,970.54	10,200.84	$ 10,420.00	$ (219.16)
Expenditures				
Economic Development				
Contractual Services	5,500.00	4,700.00	$ 15,000.00	$ (10,300.00)
Cash Reserve	-	-	6,000.00	(6,000.00)
Total Expenditures	5,500.00	4,700.00	$ 21,000.00	$ (16,300.00)
Receipts Over(Under) Expenditures	8,470.54	5,500.84		
Unencumbered Cash, Beginning	10,700.44	19,170.98		
Unencumbered Cash, Ending	$ 19,170.98	$ 24,671.82		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 115,231.72	$ 120,207.47	$ 122,776.00	$ (2,568.53)
Delinquent Tax	2,295.69	2,145.16	1,576.00	569.16
Motor Vehicle Tax	9,206.59	9,348.44	8,250.00	1,098.44
Recreational Vehicle Tax	186.76	192.11	180.00	12.11
16/20 M Truck Tax	710.03	785.03	640.00	145.03
Commercial Vehicle Tax	358.48	375.84	393.00	(17.16)
Watercraft Tax	288.17	261.54	262.00	(0.46)
Neighborhood Revitalization	(478.06)	(471.38)	(636.00)	164.62
Total Receipts	127,799.38	132,844.21	$ 133,441.00	$ (596.79)
Expenditures				
Agriculture				
Contractual Services	127,000.00	132,000.00	$ 132,000.00	$ -
Cash Reserve	-	-	2,000.00	(2,000.00)
Total Expenditures	127,000.00	132,000.00	$ 134,000.00	$ (2,000.00)
Receipts Over(Under) Expenditures	799.38	844.21		
Unencumbered Cash, Beginning	153.55	952.93		
Unencumbered Cash, Ending	$ 952.93	$ 1,797.14		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 13,978.18	$ 13,771.71	$ 14,104.00	$ (332.29)
Delinquent Tax	259.59	253.16	181.00	72.16
Motor Vehicle Tax	1,066.23	1,121.91	998.00	123.91
Recreational Vehicle Tax	21.63	23.11	22.00	1.11
16/20 M Truck Tax	82.23	86.16	77.00	9.16
Commercial Vehicle Tax	41.52	45.40	48.00	(2.60)
Watercraft Tax	31.63	31.73	32.00	(0.27)
Neighborhood Revitalization	(57.99)	(54.01)	(74.00)	19.99
Total Receipts	15,423.02	15,279.17	$ 15,388.00	$ (108.83)
Expenditures				
Agriculture				
Contractual Services	15,250.00	15,250.00	$ 15,250.00	$ -
Cash Reserve	-	-	1,000.00	(1,000.00)
Total Expenditures	15,250.00	15,250.00	$ 16,250.00	$ (1,000.00)
Receipts Over(Under) Expenditures	173.02	29.17		
Unencumbered Cash, Beginning	45.15	218.17		
Unencumbered Cash, Ending	$ 218.17	$ 247.34		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 146,246.40	$ 152,037.71	$ 155,357.00	$ (3,319.29)
Delinquent Tax	2,654.14	2,679.81	1,994.00	685.81
Motor Vehicle Tax	11,714.97	11,871.83	10,473.00	1,398.83
Recreational Vehicle Tax	237.65	243.94	229.00	14.94
16/20 M Truck Tax	903.48	933.14	812.00	121.14
Commercial Vehicle Tax	456.15	477.11	498.00	(20.89)
Watercraft Tax	342.54	331.92	332.00	(0.08)
Neighborhood Revitalization	(606.72)	(596.19)	(818.00)	221.81
Intergovernmental				
Federal Grants	156,713.54	128,667.69	89,265.00	39,402.69
State Grants	16,998.00	15,853.00	18,254.00	(2,401.00)
Contracts with Other Governments	900.00	900.00	1,000.00	(100.00)
Licenses, Fees, and Permits				
Service Fees	47,076.71	48,210.16	85,000.00	(36,789.84)
Other Receipts				
Miscellaneous	230.00	-	-	-
Total Cash Receipts	383,866.86	361,610.12	$ 362,396.00	$ (785.88)
Expenditures				
Health				
Personal Services	215,481.48	198,949.61	$ 202,004.00	$ (3,054.39)
Contractual Services	20,981.65	16,077.75	27,200.00	(11,122.25)
Commodities	35,771.23	28,939.09	88,100.00	(59,160.91)
Employee Benefits	164,235.57	121,523.43	80,219.00	41,304.43
Reimbursed Expense	(153.69)	-	-	-
Operating Transfer to				
Special Equipment Reserve Fund	-	4,000.00	-	4,000.00
Total Certified Budget			397,523.00	(28,033.12)
Adjustments for Qualifying Budget Credits			144,520.69	(144,520.69)
Total Expenditures	436,316.24	369,489.88	$ 542,043.69	$ (172,553.81)
Receipts Over(Under) Expenditures	(52,449.38)	(7,879.76)		
Unencumbered Cash, Beginning	110,461.83	58,012.45		
Unencumbered Cash, Ending	$ 58,012.45	$ 50,132.69		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 7,775.37	$ 7,752.31	$ 7,885.00	$ (132.69)
Delinquent Tax	142.91	139.62	101.00	38.62
Motor Vehicle Tax	574.14	619.52	557.00	62.52
Recreational Vehicle Tax	11.65	12.79	12.00	0.79
16/20 M Truck Tax	44.28	46.74	43.00	3.74
Commercial Vehicle Tax	22.35	25.18	27.00	(1.82)
Watercraft Tax	17.16	17.66	18.00	(0.34)
Neighborhood Revitalization	(32.26)	(30.40)	(42.00)	11.60
Total Receipts	8,555.60	8,583.42	$ 8,601.00	$ (17.58)
Expenditures				
Culture and Recreation				
Contractual Services	8,500.00	7,500.00	$ 7,500.00	$ -
Cash Reserve	-	-	2,000.00	(2,000.00)
Total Expenditures	8,500.00	7,500.00	$ 9,500.00	$ (2,000.00)
Receipts Over(Under) Expenditures	55.60	1,083.42		
Unencumbered Cash, Beginning	-	55.60		
Unencumbered Cash, Ending	$ 55.60	$ 1,139.02		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ 0.92	$ -	$ -	$ -
Total Receipts	0.92	-	$ -	$ -
Expenditures				
Hospital Maintenance				
Capital Outlay	-	-	$ 51,258.00	$ (51,258.00)
Total Expenditures	-	-	$ 51,258.00	$ (51,258.00)
Receipts Over(Under) Expenditures	0.92	-		
Unencumbered Cash, Beginning	51,258.02	51,258.94		
Unencumbered Cash, Ending	$ 51,258.94	$ 51,258.94		

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 35,348.28	$ 18,116.29
Total Receipts	35,348.28	18,116.29
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	35,348.28	18,116.29
Unencumbered Cash, Beginning	226,376.25	261,724.53
Unencumbered Cash, Ending	$ 261,724.53	$ 279,840.82

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 42,633.58	$ 43,504.32	$ 44,470.00	$ (965.68)
Delinquent Tax	778.55	759.29	571.00	188.29
Motor Vehicle Tax	3,007.34	3,363.25	3,050.00	313.25
Recreational Vehicle Tax	61.00	69.59	67.00	2.59
16/20 M Truck Tax	231.93	253.98	237.00	16.98
Commercial Vehicle Tax	117.09	137.57	145.00	(7.43)
Watercraft Tax	93.23	96.75	97.00	(0.25)
Neighborhood Revitalization	(176.87)	(170.60)	(234.00)	63.40
Total Receipts	46,745.85	48,014.15	$ 48,403.00	$ (388.85)
Expenditures				
Health				
Contractual Services	44,500.00	48,000.00	$ 48,000.00	$ -
Cash Reserve	-	-	2,000.00	(2,000.00)
Total Expenditures	44,500.00	48,000.00	$ 50,000.00	$ (2,000.00)
Receipts Over(Under) Expenditures	2,245.85	14.15		
Unencumbered Cash, Beginning	175.31	2,421.16		
Unencumbered Cash, Ending	$ 2,421.16	$ 2,435.31		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 25,335.22	$ 26,358.08	$ 26,923.00	$ (564.92)
Delinquent Tax	530.15	479.68	345.00	134.68
Motor Vehicle Tax	2,146.14	2,084.57	1,817.00	267.57
Recreational Vehicle Tax	43.54	42.68	40.00	2.68
16/20 M Truck Tax	165.51	175.13	141.00	34.13
Commercial Vehicle Tax	83.57	83.09	86.00	(2.91)
Watercraft Tax	64.28	57.50	58.00	(0.50)
Neighborhood Revitalization	(105.11)	(103.36)	(142.00)	38.64
Total Receipts	28,263.30	29,177.37	$ 29,268.00	$ (90.63)
Expenditures				
Health				
Contractual Services	28,000.00	28,000.00	$ 28,000.00	$ -
Cash Reserve	-	-	1,000.00	(1,000.00)
Total Expenditures	28,000.00	28,000.00	$ 29,000.00	$ (1,000.00)
Receipts Over(Under) Expenditures	263.30	1,177.37		
Unencumbered Cash, Beginning	81.84	345.14		
Unencumbered Cash, Ending	$ 345.14	$ 1,522.51		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 184,862.58	$ 222,818.96	$ 227,650.00	$ (4,831.04)
Delinquent Tax	3,266.44	3,371.44	2,921.00	450.44
Motor Vehicle Tax	14,900.03	15,028.43	13,237.00	1,791.43
Recreational Vehicle Tax	302.26	308.69	289.00	19.69
16/20 M Truck Tax	1,149.11	1,062.11	1,027.00	35.11
Commercial Vehicle Tax	580.17	603.42	630.00	(26.58)
Watercraft Tax	389.88	419.55	420.00	(0.45)
Neighborhood Revitalization	(766.93)	(873.73)	(978.00)	104.27
Total Receipts	204,683.54	242,738.87	$ 245,196.00	$ (2,457.13)
Expenditures				
General Government				
Personal Services	77,445.57	65,271.12	$ 139,824.00	$ (74,552.88)
Contractual Services	11,182.74	12,350.43	20,000.00	(7,649.57)
Commodities	289,180.85	292,374.66	196,000.00	96,374.66
Employee Benefits	28,962.38	35,940.41	41,628.00	(5,687.59)
Reimbursed Expense	(257,363.66)	(348,674.33)	(140,000.00)	(208,674.33)
Cash Reserve	-	-	40,000.00	(40,000.00)
Operating Transfer to Special Noxious Weed Fund	-	188,000.00	-	188,000.00
Total Expenditures	149,407.88	245,262.29	$ 297,452.00	$ (52,189.71)
Receipts Over(Under) Expenditures	55,275.66	(2,523.42)		
Unencumbered Cash, Beginning	69,484.84	124,760.50		
Unencumbered Cash, Ending	$ 124,760.50	$ 122,237.08		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 1,628,263.42	$ 2,061,480.81	$ 2,106,125.00	$ (44,644.19)
Delinquent Tax	31,277.60	29,581.17	27,028.00	2,553.17
Motor Vehicle Tax	105,202.41	126,139.39	116,606.00	9,533.39
Recreational Vehicle Tax	2,134.19	2,621.46	2,548.00	73.46
16/20 M Truck Tax	8,113.39	11,625.74	9,046.00	2,579.74
Commercial Vehicle Tax	4,096.35	5,218.01	5,550.00	(331.99)
Watercraft Tax	4,267.64	3,695.50	3,698.00	(2.50)
Neighborhood Revitalization	(6,755.15)	(8,083.54)	(10,958.00)	2,874.46
Intergovernmental				
Federal Grants	15,366.64	162,893.59	-	162,893.59
State Grants	-	18,864.86	-	18,864.86
Special City and County Highway	416,931.70	410,944.81	430,520.00	(19,575.19)
DOT - Connecting Links	64,271.53	-	-	-
Total Receipts	2,273,169.72	2,824,981.80	$ 2,690,163.00	$ 134,818.80
Expenditures				
Public Works				
Maintenance				
Personal Services	673,396.29	631,460.90	$ 888,872.00	$ (257,411.10)
Contractual Services	114,291.39	218,214.51	273,050.00	(54,835.49)
Commodities	1,297,458.21	980,570.60	1,379,300.00	(398,729.40)
Capital Outlay	-	89,250.00	-	89,250.00
Employee Benefits	342,575.75	332,377.52	371,272.00	(38,894.48)
Reimbursed Expense	(123,873.78)	(119,265.91)	(200,000.00)	80,734.09
Operating Transfers to:				
Special Machinery Fund	-	575,000.00	-	575,000.00
Bridge Building - KDOT Exchange Program Fund	-	142,000.00	-	142,000.00
Total Certified Budget			2,712,494.00	137,113.62
Adjustments for Qualifying Budget Credits			592,703.26	(592,703.26)
Total Expenditures	2,303,847.86	2,849,607.62	$ 3,305,197.26	$ (455,589.64)
Receipts Over(Under) Expenditures	(30,678.14)	(24,625.82)		
Unencumbered Cash, Beginning	55,602.62	24,924.48		
Unencumbered Cash, Ending	$ 24,924.48	$ 298.66		

GREENWOOD COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 354,102.82	$ 355,219.23	$ 359,303.00	$ (4,083.77)
Delinquent Tax	5,037.01	3,790.60	3,304.00	486.60
Motor Vehicle Tax	17,048.87	21,135.53	19,293.00	1,842.53
Recreational Vehicle Tax	356.40	483.87	457.00	26.87
16/20M Vehicle Tax	2,083.16	2,700.17	2,069.00	631.17
Commercial Vehicle Tax	719.87	899.87	825.00	74.87
Watercraft Tax	893.77	852.77	854.00	(1.23)
Other Receipts				
Miscellaneous	6,815.64	1,339.55	-	1,339.55
Total Receipts	387,057.54	386,421.59	$ 386,105.00	$ 316.59
Expenditures				
Public Safety				
Personal Services	61,960.62	63,037.78	$ 73,906.00	$ (10,868.22)
Contractual Services	35,488.97	32,871.58	70,000.00	(37,128.42)
Commodities	93,347.39	86,382.08	85,000.00	1,382.08
Capital Outlay	-	2,410.00	137,870.00	(135,460.00)
Employee Benefits	36,874.40	38,709.68	35,650.00	3,059.68
Reimbursed Expense	(2,510.48)	-	-	-
Operating Transfers to:				
Special Equipment Reserve Fund	90,000.00	90,000.00	25,380.00	64,620.00
Special Rural Fire Equipment Fund	40,000.00	110,000.00	-	110,000.00
Total Expenditures	355,160.90	423,411.12	$ 427,806.00	$ (4,394.88)
Receipts Over(Under) Expenditures	31,896.64	(36,989.53)		
Unencumbered Cash, Beginning	45,152.91	77,049.55		
Unencumbered Cash, Ending	$ 77,049.55	$ 40,060.02		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 108,944.87	$ 108,258.60	$ 110,591.00	$ (2,332.40)
Delinquent Tax	1,667.20	1,819.41	1,419.00	400.41
Motor Vehicle Tax	6,636.66	8,343.28	7,802.00	541.28
Recreational Vehicle Tax	134.64	173.89	170.00	3.89
16/20 M Truck Tax	511.84	493.89	605.00	(111.11)
Commercial Vehicle Tax	258.42	347.62	371.00	(23.38)
Watercraft Tax	181.30	247.26	247.00	0.26
Neighborhood Revitalization	(451.96)	(424.52)	(582.00)	157.48
Total Receipts	117,882.97	119,259.43	$ 120,623.00	$ (1,363.57)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	117,000.00	117,900.00	$ 117,900.00	$ -
Cash Reserve	-	-	4,000.00	(4,000.00)
Total Expenditures	117,000.00	117,900.00	$ 121,900.00	$ (4,000.00)
Receipts Over(Under) Expenditures	882.97	1,359.43		
Unencumbered Cash, Beginning	714.82	1,597.79		
Unencumbered Cash, Ending	$ 1,597.79	$ 2,957.22		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 8,496.60	$ 3,579.90	$ 3,532.00	$ 47.90
Total Receipts	8,496.60	3,579.90	$ 3,532.00	$ 47.90
Expenditures				
Health				
Contractual Services	2,500.00	2,500.00	$ 30,169.00	$ (27,669.00)
Total Expenditures	2,500.00	2,500.00	$ 30,169.00	$ (27,669.00)
Receipts Over(Under) Expenditures	5,996.60	1,079.90		
Unencumbered Cash, Beginning	26,625.29	32,621.89		
Unencumbered Cash, Ending	$ 32,621.89	$ 33,701.79		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 246,798.72	$ 252,726.48	$ 258,240.00	$ (5,513.52)
Delinquent Tax	6,566.30	5,471.26	3,314.00	2,157.26
Motor Vehicle Tax	36,176.99	23,961.95	17,674.00	6,287.95
Recreational Vehicle Tax	733.91	473.06	386.00	87.06
16/20 M Truck Tax	2,790.03	1,800.41	1,371.00	429.41
Commercial Vehicle Tax	1,408.65	866.31	841.00	25.31
Watercraft Tax	660.91	560.13	560.00	0.13
Neighborhood Revitalization	(1,023.89)	(991.04)	(1,360.00)	368.96
Intergovernmental				
DOT - Connecting Links	271,141.07	678,471.95	-	678,471.95
State Grants	-	215,000.00	-	215,000.00
Other Receipts				
Miscellaneous	-	7,650.00	-	7,650.00
Total Receipts	565,252.69	1,185,990.51	$ 281,026.00	$ 904,964.51
Expenditures				
Public Works				
Contractual Services	467,439.03	830,679.26	$ 380,000.00	$ 450,679.26
Commodities	19,521.48	90,335.52	100,000.00	(9,664.48)
Capital Outlay	-	-	325,000.00	(325,000.00)
Cash Reserve	-	-	20,000.00	(20,000.00)
Total Certified Budget			825,000.00	96,014.78
Adjustments for Qualifying Budget Credits			901,121.95	(901,121.95)
Total Expenditures	486,960.51	921,014.78	$ 1,726,121.95	$ (805,107.17)
Receipts Over(Under) Expenditures	78,292.18	264,975.73		
Unencumbered Cash, Beginning	677,397.18	755,689.36		
Unencumbered Cash, Ending	$ 755,689.36	$ 1,020,665.09		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Local Alcoholic Liquor Tax	$ 649.38	$ 1,871.32	$ 3,532.00	$ (1,660.68)
Total Receipts	649.38	1,871.32	$ 3,532.00	$ (1,660.68)
Expenditures				
Culture and Recreation				
Contractual Services	1,794.39	-	$ 7,575.00	$ (7,575.00)
Total Expenditures	1,794.39	-	$ 7,575.00	$ (7,575.00)
Receipts Over(Under) Expenditures	(1,145.01)	1,871.32		
Unencumbered Cash, Beginning	1,530.61	385.60		
Unencumbered Cash, Ending	$ 385.60	$ 2,256.92		

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ 38,000.00
Other Receipts		
Sale of Surplus Property	20,925.00	13,952.00
Insurance Proceeds	34,554.71	126,015.06
Donations	-	15,000.00
Miscellaneous	2,410.24	2,586.24
Operating Transfers from:		
General Fund	125,500.00	204,500.00
Ambulance Fund	25,000.00	-
Appraiser's Cost Fund	10,000.00	10,000.00
Direct Election Fund	20,000.00	48,300.00
Health Fund	-	4,000.00
Rural Fire District No. 1 Fund	90,000.00	90,000.00
Total Receipts	328,389.95	552,353.30
Expenditures		
General Government		
Capital Outlay	444,802.81	213,050.21
Total Expenditures	444,802.81	213,050.21
Receipts Over(Under) Expenditures	(116,412.86)	339,303.09
Unencumbered Cash, Beginning	1,224,515.80	1,108,102.94
Unencumbered Cash, Ending	$ 1,108,102.94	$ 1,447,406.03

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from Noxious Weed Fund	$ -	$ 188,000.00	$ -	$ 188,000.00
Total Receipts	-	188,000.00	$ -	$ 188,000.00
Expenditures				
Agriculture				
Capital Outlay	24,744.60	-	$ 176,404.00	$ (176,404.00)
Total Expenditures	24,744.60	-	$ 176,404.00	$ (176,404.00)
Receipts Over(Under) Expenditures	(24,744.60)	188,000.00		
Unencumbered Cash, Beginning	176,404.29	151,659.69		
Unencumbered Cash, Ending	$ 151,659.69	$ 339,659.69		

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Road and Bridge Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Works		
Contractual Services	-	2,044.00
Total Expenditures	-	2,044.00
Receipts Over(Under) Expenditures	-	(2,044.00)
Unencumbered Cash, Beginning	647,069.28	647,069.28
Unencumbered Cash, Ending	$ 647,069.28	$ 645,025.28

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 37,236.84
State Grants	-	4,964.91
Other Receipts		
Sale of Surplus Property	54,745.00	-
Operating Transfer from		
Road and Bridge Fund	-	575,000.00
Total Receipts	54,745.00	617,201.75
Expenditures		
Public Works		
Capital Outlay	194,417.18	400,100.40
Total Expenditures	194,417.18	400,100.40
Receipts Over(Under) Expenditures	(139,672.18)	217,101.35
Unencumbered Cash, Beginning	358,270.85	218,598.67
Unencumbered Cash, Ending	$ 218,598.67	$ 435,700.02

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	$ 15,597.00	$ -
Operating Transfer from		
Rural Fire District No. 1 Fund	40,000.00	110,000.00
Total Receipts	55,597.00	110,000.00
Expenditures		
Public Safety		
Capital Outlay	2,500.00	4,820.19
Total Expenditures	2,500.00	4,820.19
Receipts Over(Under) Expenditures	53,097.00	105,179.81
Unencumbered Cash, Beginning	35,959.69	89,056.69
Unencumbered Cash, Ending	$ 89,056.69	$ 194,236.50

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 65,747.08	$ 70,075.24	$ 60,000.00	$ 10,075.24
Total Receipts	65,747.08	70,075.24	$ 60,000.00	$ 10,075.24
Expenditures				
Public Safety				
Contractual Services	59,267.85	53,924.55	$ 65,000.00	$ (11,075.45)
Commodities	336.99	-	2,500.00	(2,500.00)
Capital Outlay	-	-	113,713.00	(113,713.00)
Total Expenditures	59,604.84	53,924.55	$ 181,213.00	$ (127,288.45)
Receipts Over(Under) Expenditures	6,142.24	16,150.69		
Unencumbered Cash, Beginning	128,712.74	134,854.98		
Unencumbered Cash, Ending	$ 134,854.98	$ 151,005.67		

GREENWOOD COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 1,050.00	$ 1,225.00
Licenses, Fees, and Permits		
Officer Fees	60,910.50	63,671.25
Total Receipts	61,960.50	64,896.25
Expenditures		
General Government		
Personal Services	41,656.52	46,486.08
Contractual Services	2,147.83	1,051.51
Commodities	2,317.42	3,733.93
Employee Benefits	8,727.01	8,586.50
Operating Transfer to		
General Fund	7,936.85	8,102.83
Total Expenditures	62,785.63	67,960.85
Receipts Over(Under) Expenditures	(825.13)	(3,064.60)
Unencumbered Cash, Beginning	13,855.85	13,030.72
Unencumbered Cash, Ending	$ 13,030.72	$ 9,966.12

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,757.00	$ 1,963.00
Total Receipts	1,757.00	1,963.00
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,757.00	1,963.00
Unencumbered Cash, Beginning	12,885.00	14,642.00
Unencumbered Cash, Ending	$ 14,642.00	$ 16,605.00

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 292.50	$ 520.00
Total Receipts	292.50	520.00
Expenditures		
Public Safety		
Commodities	1,557.30	772.71
Total Expenditures	1,557.30	772.71
Receipts Over(Under) Expenditures	(1,264.80)	(252.71)
Unencumbered Cash, Beginning	12,321.00	11,056.20
Unencumbered Cash, Ending	$ 11,056.20	$ 10,803.49

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 7,767.81	$ 7,852.00
Total Receipts	7,767.81	7,852.00
Expenditures		
General Government		
Contractual Services	6,256.48	8,422.81
Total Expenditures	6,256.48	8,422.81
Receipts Over(Under) Expenditures	1,511.33	(570.81)
Unencumbered Cash, Beginning	31,928.31	33,439.64
Unencumbered Cash, Ending	$ 33,439.64	$ 32,868.83

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,757.00	$ 1,963.00
Total Receipts	1,757.00	1,963.00
Expenditures		
General Government		
Commodities	788.95	-
Total Expenditures	788.95	-
Receipts Over(Under) Expenditures	968.05	1,963.00
Unencumbered Cash, Beginning	15,913.00	16,881.05
Unencumbered Cash, Ending	$ 16,881.05	$ 18,844.05

GREENWOOD COUNTY, KANSAS
LAW ENFORCEMENT TOW AND STORAGE FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 77,878.00	$ 61,907.18
Total Receipts	77,878.00	61,907.18
Expenditures		
General Government		
Contractual Services	34,410.41	33,362.19
Commodities	20,164.78	37,569.56
Total Expenditures	54,575.19	70,931.75
Receipts Over(Under) Expenditures	23,302.81	(9,024.57)
Unencumbered Cash, Beginning	50,428.59	73,731.40
Unencumbered Cash, Ending	$ 73,731.40	$ 64,706.83

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	114.55	114.55
Unencumbered Cash, Ending	$ 114.55	$ 114.55

GREENWOOD COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,480.00	$ 3,280.00
Total Receipts	3,480.00	3,280.00
Expenditures		
Public Safety		
Contractual Services	657.69	739.07
Commodities	194.00	327.20
Total Expenditures	851.69	1,066.27
Receipts Over(Under) Expenditures	2,628.31	2,213.73
Unencumbered Cash, Beginning	12,489.79	15,118.10
Unencumbered Cash, Ending	$ 15,118.10	$ 17,331.83

GREENWOOD COUNTY, KANSAS
SCHOOL RESOURCE OFFICER FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 8,034.56	$ 32,167.56
Other Receipts		
Reimbursed Expense	-	11,455.80
Total Receipts	8,034.56	43,623.36
Expenditures		
Public Safety		
Commodities	-	13,715.05
Total Expenditures	-	13,715.05
Receipts Over(Under) Expenditures	8,034.56	29,908.31
Unencumbered Cash, Beginning	33,676.69	41,711.25
Unencumbered Cash, Ending	$ 41,711.25	$ 71,619.56

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 970.00	$ 380.00
Total Receipts	970.00	380.00
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	970.00	380.00
Unencumbered Cash, Beginning	15,160.45	16,130.45
Unencumbered Cash, Ending	$ 16,130.45	$ 16,510.45

GREENWOOD COUNTY, KANSAS
BRIDGE BUILDING - KDOT EXCHANGE PROGRAM FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
DOT - Connecting Links	$ -	$ 63,432.05
Operating Transfer from		
Road and Bridge Fund	-	142,000.00
Total Receipts	-	205,432.05
Expenditures		
Public Works		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	205,432.05
Unencumbered Cash, Beginning	384,871.12	384,871.12
Unencumbered Cash, Ending	$ 384,871.12	$ 590,303.17

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Local Grant	$ -	$ 2,530.80
Total Receipts	-	2,530.80
Expenditures		
General Government		
Contractual Services	-	100,000.00
Total Expenditures	-	100,000.00
Receipts Over(Under) Expenditures	-	(97,469.20)
Unencumbered Cash, Beginning	97,469.20	97,469.20
Unencumbered Cash, Ending	$ 97,469.20	$ -

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 4,922.50	$ -
Total Receipts	4,922.50	-
Expenditures		
General Government		
Contractual Services	3,600.74	1,305.00
Total Expenditures	3,600.74	1,305.00
Receipts Over(Under) Expenditures	1,321.76	(1,305.00)
Unencumbered Cash, Beginning	-	1,321.76
Unencumbered Cash, Ending	$ 1,321.76	$ 16.76

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other				
Opioid Settlement	$ 16,637.91	$ 9,242.89	$ 15,000.00	$ (5,757.11)
Total Receipts	16,637.91	9,242.89	$ 15,000.00	$ (5,757.11)
Expenditures				
General Government				
Contractual Services	-	-	$ 45,852.00	$ (45,852.00)
Total Expenditures	-	-	$ 45,852.00	$ (45,852.00)
Receipts Over(Under) Expenditures	16,637.91	9,242.89		
Unencumbered Cash, Beginning	15,851.54	32,489.45		
Unencumbered Cash, Ending	$ 32,489.45	$ 41,732.34		

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Projects		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	215,175.00	215,175.00
Unencumbered Cash, Ending	$ 215,175.00	$ 215,175.00

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest	$ 38,880.36	$ 0.16
Total Receipts	38,880.36	0.16
Expenditures		
Capital Projects		
Capital Outlay	1,558,619.00	-
Operating Transfer to		
Hospital Revenue		
Bond and Interest Fund	60,739.01	47.63
Total Expenditures	1,619,358.01	47.63
Receipts Over(Under) Expenditures	(1,580,477.65)	(47.47)
Unencumbered Cash, Beginning	1,580,525.12	47.47
Unencumbered Cash, Ending	$ 47.47	$ -

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Sales Tax	$ 234,848.67	$ 214,529.15	$ 216,000.00	$ (1,470.85)
Intergovernmental				
Federal Grants	200,000.00	-	-	-
Use of Money and Property				
Interest	2,556.39	20,299.97	1,800.00	18,499.97
Operating Transfer from				
Hospital Project Fund	60,739.01	47.63	-	47.63
Total Receipts	498,144.07	234,876.75	$ 217,800.00	$ 17,076.75
Expenditures				
Healthcare				
Contractual	200,000.00	64,752.44	$ 87,438.00	$ (22,685.56)
Debt Service				
Principal	85,000.00	95,000.00	95,000.00	-
Interest	116,460.62	119,425.00	119,426.00	(1.00)
Total Expenditures	401,460.62	279,177.44	$ 301,864.00	$ (22,686.56)
Receipts Over(Under) Expenditures	96,683.45	(44,300.69)		
Unencumbered Cash, Beginning	59,924.33	156,607.78		
Unencumbered Cash, Ending	$ 156,607.78	$ 112,307.09		

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,199.90	$ 1,629.27
Total Receipts	2,199.90	1,629.27
Expenditures		
General Government		
Contractual Services	1,561.06	702.54
Total Expenditures	1,561.06	702.54
Receipts Over(Under) Expenditures	638.84	926.73
Unencumbered Cash, Beginning	10,558.98	11,197.82
Unencumbered Cash, Ending	$ 11,197.82	$ 12,124.55

GREENWOOD COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 50.00	$ 1,680.81
Other Receipts		
Sales of Confiscations	15,063.00	3,632.60
Total Receipts	15,113.00	5,313.41
Expenditures		
Public Safety		
Contractual Services	4,119.32	7,070.72
Commodities	2,431.48	16,495.27
Total Expenditures	6,550.80	23,565.99
Receipts Over(Under) Expenditures	8,562.20	(18,252.58)
Unencumbered Cash, Beginning	51,117.69	59,679.89
Unencumbered Cash, Ending	$ 59,679.89	$ 41,427.31

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ 5,138.40
Total Receipts	-	5,138.40
Expenditures		
General Government		
Contractual Services	1,793.00	-
Total Expenditures	1,793.00	-
Receipts Over(Under) Expenditures	(1,793.00)	5,138.40
Unencumbered Cash, Beginning	18,276.71	16,483.71
Unencumbered Cash, Ending	$ 16,483.71	$ 21,622.11

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 82.16	$ 60.00
Total Receipts	82.16	60.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	82.16	60.00
Unencumbered Cash, Beginning	11,000.84	11,083.00
Unencumbered Cash, Ending	$ 11,083.00	$ 11,143.00

GREENWOOD COUNTY, KANSAS
VIN INSPECTION FEES FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 7,420.00	$ 11,275.00
Total Receipts	7,420.00	11,275.00
Expenditures		
General Government		
Contractual Services	5,214.11	1,865.29
Commodities	311.97	492.44
Total Expenditures	5,526.08	2,357.73
Receipts Over(Under) Expenditures	1,893.92	8,917.27
Unencumbered Cash, Beginning	18,298.37	20,192.29
Unencumbered Cash, Ending	$ 20,192.29	$ 29,109.56

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 39,993.58	$ 26,025.00
Total Receipts	39,993.58	26,025.00
Expenditures		
General Government		
Contractual Services	567.15	4,963.57
Commodities	2,722.44	29,432.33
Total Expenditures	3,289.59	34,395.90
Receipts Over(Under) Expenditures	36,703.99	(8,370.90)
Unencumbered Cash, Beginning	51,691.61	88,395.60
Unencumbered Cash, Ending	$ 88,395.60	$ 80,024.70

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Climax City General	$ -	$ 8,948.94	$ 8,948.94	$ -
Eureka City General	-	991,009.25	991,009.25	-
Eureka City Bond and Interest	-	26.38	26.38	-
Eureka City Library	-	117,239.25	117,239.25	-
Eureka City Special Mowing	-	7,486.91	7,486.91	-
Fall River City General	-	21,422.03	21,422.03	-
Fall River City Library	-	3,909.40	3,909.40	-
Fall River City Sewer Bond	-	17,694.19	17,694.19	-
Fall River City Special Sewer	-	583.44	583.44	-
Hamilton City General	-	52,243.30	52,243.30	-
Hamilton City Library	-	12,665.19	12,665.19	-
Hamilton City Police and Fire	-	1,510.04	1,510.04	-
Madison City General	-	320,186.95	320,186.95	-
Madison City Library	-	46,302.69	46,302.69	-
Neal City Lights	-	1,046.15	1,046.15	-
Severy City General	-	143,700.35	143,700.35	-
Severy City Bond and Interest	-	70,729.74	70,729.74	-
Severy City Cemetery	-	9,382.97	9,382.97	-
Severy City Employee Benefit	-	7,538.84	7,538.84	-
Severy City Special Water	-	2,282.60	2,282.60	-
Virgil City General	-	19,398.12	19,398.12	-
Virgil City Special Sewer	-	1,529.00	1,529.00	-
Virgil City Special Mowing	-	2,223.40	2,223.40	-
Subtotal Cities	-	1,859,059.13	1,859,059.13	-
Townships:				
Bachelor Township General	-	2,734.33	2,734.33	-
Bachelor Township Road	-	57,406.24	57,406.24	-
Bachelor Township Noxious Weed	-	3,310.32	3,310.32	-
Eureka Township General	-	8,760.82	8,760.82	-
Eureka Township Road	-	146,337.33	146,337.33	-
Fall River Township General	-	8,136.53	8,136.53	-
Fall River Township Road	-	96,009.38	96,009.38	-
Janesville Township General	-	9,180.24	9,180.24	-
Janesville Township Road	-	254,076.10	254,076.10	-
Lane Township General	-	3,860.90	3,860.90	-
Lane Township Road	-	45,176.51	45,176.51	-
Madison Township General	-	12,170.05	12,170.05	-
Madison Township Road	-	277,170.80	277,170.80	-
Madison Township Noxious Weed	-	2,025.52	2,025.52	-
Madison Township Cemetery	-	17.29	17.29	-
Otter Creek Township General	-	10,728.02	10,728.02	-
Otter Creek Township Road	-	100,649.38	100,649.38	-
Pleasant Grove Township General	-	29,859.87	29,859.87	-
Pleasant Grove Township Road	-	37,179.59	37,179.59	-

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships (Continued):				
Pleasant Grove Township Noxious Weed	$ -	$ 1,943.92	$ 1,943.92	$ -
Pleasant Grove Township Cemetery	-	1,735.00	1,735.00	-
Quincy Township General	-	5,002.03	5,002.03	-
Quincy Township Road	-	41,148.88	41,148.88	-
Quincy Township Noxious Weed	-	1,273.28	1,273.28	-
Quincy Township Cemetery	-	4,946.02	4,946.02	-
Salem Township General	-	2,363.21	2,363.21	-
Salem Township Road	-	20,932.61	20,932.61	-
South Salem Township General	-	7,253.21	7,253.21	-
South Salem Township Road	-	85,967.80	85,967.80	-
South Salem Township Cemetery	-	2,014.47	2,014.47	-
South Salem Township Hall	-	3,243.52	3,243.52	-
Salt Springs Township General	-	1,983.03	1,983.03	-
Salt Springs Township Road	-	80,843.91	80,843.91	-
Salt Springs Township Cemetery	-	2,236.65	2,236.65	-
Shell Rock Township General	-	4,274.27	4,274.27	-
Shell Rock Township Road	-	93,307.61	93,307.61	-
Shell Rock Township Cemetery	-	4,063.29	4,063.29	-
Spring Creek Township General	-	2,371.38	2,371.38	-
Spring Creek Township Road	-	32,130.71	32,130.71	-
Spring Creek Township Noxious Weed	-	4,097.65	4,097.65	-
Spring Creek Township Cemetery	-	2,746.13	2,746.13	-
Spring Creek Township Hall	-	2,711.26	2,711.26	-
Twin Grove Township General	-	798.15	798.15	-
Twin Grove Township Road	-	86,990.34	86,990.34	-
Twin Grove Township Noxious Weed	-	56.40	56.40	-
Subtotal Townships	-	1,601,223.95	1,601,223.95	-
Schools:				
USD No. 205 General	-	12,222.93	12,222.93	-
USD No. 205 Capital Outlay	-	2,701.47	2,709.39	(7.92)
USD No. 205 Bond & Interest	-	4,538.01	4,551.34	(13.33)
USD No. 205 Supplemental General	-	5,984.51	6,002.05	(17.54)
USD No. 245 General	-	31,815.49	31,815.49	-
USD No. 245 Capital Outlay	-	8,005.09	8,005.09	-
USD No. 245 Bond & Interest	-	8,321.87	8,321.87	-
USD No. 245 Supplemental General	-	23,019.91	23,019.91	-
USD No. 282 General	-	142,869.56	142,869.56	-
USD No. 282 Capital Outlay	-	28,363.11	28,363.11	-
USD No. 282 Bond & Interest	-	88,997.53	88,997.53	-
USD No. 282 Supplemental General	-	112,281.86	112,281.86	-
USD No. 386 General	-	542,722.94	542,722.94	-
USD No. 386 Capital Outlay	-	173,020.49	173,020.49	-
USD No. 386 Supplemental General	-	507,373.76	507,373.76	-

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (continued):				
USD No. 389 General	$ -	$ 1,117,951.68	$ 1,117,951.68	$ -
USD No. 389 Capital Outlay	-	403,260.75	403,260.75	-
USD No. 389 Recreation	-	110,742.53	110,742.53	-
USD No. 389 Bond and Interest	-	368,349.08	368,349.08	-
USD No. 389 Supplemental General	-	908,950.72	908,950.72	-
USD No. 386 Recreation	-	18,665.99	18,665.99	-
USD No. 390 General	-	402,193.80	402,193.80	-
USD No. 390 Capital Outlay	-	99,496.73	99,496.73	-
USD No. 390 Recreation	-	9,799.09	9,799.09	-
USD No. 390 Supplemental General	-	335,015.27	335,015.27	-
USD No. 484 Recreation	-	13,640.49	13,640.49	-
USD No. 484 General	-	101,258.09	101,258.09	-
USD No. 484 Bond and Interest	-	17,654.40	17,654.40	-
USD No. 484 Capital Outlay	-	33,722.48	33,722.48	-
USD No. 484 Supplemental General	-	75,850.73	75,850.73	-
USD No. 492 General	-	73,945.85	73,945.85	-
USD No. 492 Capital Outlay	-	16,791.25	16,791.25	-
USD No. 492 Supplemental General	-	41,438.76	41,438.76	-
USD No. 492 Bond and Interest	-	15,300.49	15,300.49	-
Subtotal Schools	-	5,856,266.71	5,856,305.50	(38.79)
Cemeteries:				
Piedmont Cemetery	45.03	6,105.52	6,150.55	-
Otter Creek Cemetery	-	4,034.50	4,013.09	21.41
Virgil Cemetery	-	8,551.44	8,551.44	-
Caley Cemetery	-	181.92	181.92	-
Janesville Cemetery	-	4,131.96	4,131.96	-
Subtotal Cemeteries	45.03	23,005.34	23,028.96	21.41
Watershed Districts:				
Watershed No. 18 General	0.32	186.00	186.32	-
Watershed No. 21 General	-	57,381.22	57,380.62	0.60
Watershed No. 24 General	593.33	108,882.72	109,076.87	399.18
Watershed No. 47 General	-	223.53	223.53	-
Watershed No. 48 General	-	757.03	757.03	-
Watershed No. 72 General	-	32,214.80	32,214.80	-
Watershed No. 76 General	0.50	821.77	821.28	0.99
Watershed No. 83 General	-	21,893.11	21,881.11	12.00
Watershed No. 97 General	-	1,995.71	1,995.71	-
Subtotal Watershed Districts	594.15	224,355.89	224,537.27	412.77
Regional Library:				
SEK Library General	-	110,064.61	110,064.61	-
SEK Library Employee Benefits	-	7,423.50	7,423.50	-
Subtotal Regional Library	-	117,488.11	117,488.11	-
Total Subdivisions	$ 639.18	$ 9,681,399.13	$ 9,681,642.92	$ 395.39

GREENWOOD COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds:				
State Institutional Building	$ -	$ 50,524.69	$ 50,524.69	$ -
State Educational Building	-	101,049.41	101,049.41	-
Total State Funds	$ -	$ 151,574.10	$ 151,574.10	$ -
Other Agency Funds:				
Payroll Clearing	$ 30,422.99	$ 13,636,477.87	$ 13,634,955.06	$ 31,945.80
Health Claims	41,168.09	218,598.74	190,446.24	69,320.59
Motor Vehicle Licenses	5,991.22	529,897.69	530,326.19	5,562.72
Driver License Fees	239.50	16,911.00	17,009.50	141.00
Game Licenses	18.75	-	-	18.75
Cereal Malt Beverage Licenses	275.00	100.00	100.00	275.00
Heritage Trust	753.00	3,926.00	3,793.00	886.00
Stray Animal	3,974.70	-	-	3,974.70
Township/City Prepaids	652.70	-	-	652.70
Clerk of Court Release	432.00	4,608.00	3,348.00	1,692.00
Sales Tax	28,356.92	455,917.97	459,101.44	25,173.45
Confiscated Cash Holding - Sheriff	15,275.33	3,957.00	8,989.75	10,242.58
Unclaimed Estates Fund	1,300.24	-	-	1,300.24
Sheriff Fund	0.11	-	-	0.11
K-9 Fund	1,859.55	6,000.00	515.71	7,343.84
Inmate Trust Fund	86,371.38	118,806.77	96,956.46	108,221.69
Sheriff Cash on Hand	100.00	-	-	100.00
Law Library	47,345.59	8,438.96	385.00	55,399.55
Total Other Agency Funds	$ 264,537.07	$ 15,003,640.00	$ 14,945,926.35	$ 322,250.72
Distributable Funds:				
Current Tax	$ 9,852,201.43	$ 16,105,894.06	$ 15,590,578.42	$ 10,367,517.07
Delinquent Tax	214,705.85	407,826.91	378,848.24	243,684.52
Motor Vehicle Tax	265,510.58	1,156,074.15	1,150,259.22	271,325.51
Rental Excise Tax	195.97	53.15	-	249.12
Recreational Vehicle Tax	3,396.53	23,100.65	23,303.83	3,193.35
Countywide Sales Tax	-	840,488.45	840,488.45	-
Special Assessments	-	13,763.12	13,763.12	-
Special City and County Highway	112,517.53	456,064.30	451,417.30	117,164.53
Commercial Vehicle Tax	459.55	90,557.22	90,007.99	1,008.78
Mineral Production Tax	-	1,080.29	-	1,080.29
Flood Control	-	1,428.64	1,428.64	-
Neighborhood Revitalization	-	66,668.47	66,668.47	-
Total Distributable Funds	$ 10,448,987.44	$ 19,162,999.41	$ 18,606,763.68	$ 11,005,223.17
Total Agency Funds	$ 10,714,163.69	$ 43,999,612.64	$ 43,385,907.05	$ 11,327,869.28

Jarred Gilmore Phillips

Board of County Commissioners and Management
Greenwood County, Kansas

In planning and performing our audit of the financial statement of Greenwood County, Kansas as of and for the year ended December 31, 2025 in accordance with auditing standards generally accepted in the United States of America, we considered Greenwood County, Kansas' system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Greenwood County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Greenwood County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Preparation of Financial Statement

Professional standards require management to accept responsibility for the preparation and fair presentation of the financial statement, including related note disclosures. The County engages the auditor to assist in drafting the financial statement in accordance with the Kansas Municipal Audit and Accounting Guide. The County does not have personnel with specialized training in governmental financial reporting necessary to independently prepare the complete financial statement and related disclosures. Accordingly, management relies on the auditor for preparation of the financial statement. While this condition is common among smaller governmental entities and does not reflect on management's integrity or oversight, it represents a deficiency in internal control over financial reporting because the preparation of the financial statement is not performed by individuals independent of the audit process.

Management has reviewed and approved the financial statement and has accepted responsibility for them. We encourage management and the Commission to continue their oversight of the financial reporting process and to remain informed of reporting requirements.

Credit Cards and Charge Accounts

During our testing of County credit cards, we identified some charges on the credit card, which did not contain adequate supporting documentation. We would like to point out that all disbursements of the County should be supported by a written claim against the County and the County charge cards should not be used for personal use. Unsupported disbursements could be cause for unallowable expenses under current Kansas statutes and deemed for personal use. There were many items that had a personal nature to them purchased with the card. If these are legitimate County expenses, notations should be made to allow approvers and outsiders to know why items of a personal nature were purchased.

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

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 1, 2026