JEFFERSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2025

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Jefferson County, Kansas

FINANCIAL STATEMENTS
December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Jefferson County, Kansas

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* 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 and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and the schedule of regulatory basis receipts and expenditures-related municipal entity (Schedules 1, 2, 3 and 4) as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide* The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2026, on our consideration of the County's internal controls over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report in an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Other Matters

The 2024 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) for the year ended December 31, 2024, is presented for purposes of additional analysis and is not a required part of the basic financial statement.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Jefferson County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated August 4, 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/oar/municipalservices. 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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 27, 2026

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

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	$ 3,928,957	$ [349,000]	$ 7,983,328	$ 8,909,240	$ 2,654,045	$ 47,726	$ 2,701,771
Special Purpose Funds:							
Abandoned Cemetery	8,542	-	-	-	8,542	-	8,542
Ambulance	890,624	[115,000]	2,418,984	2,151,212	1,043,396	55,400	1,098,796
Ambulance Capital Outlay	24,816	100,000	100,000	139,972	84,844	-	84,844
Appraiser's Cost	4,229	-	638,733	616,786	26,176	934	27,110
Auto Administration	40,271	-	185,899	174,701	51,469	300	51,769
County Clerk Technology	43,442	-	7,412	-	50,854	-	50,854
County Treasurer Technology	42,375	-	7,415	-	49,790	-	49,790
D.A.R.E.	53	-	-	-	53	-	53
Elevator Maintenance	2,207	-	3,000	4,419	788	-	788
Emergency 911 Communications	67,482	-	160,232	131,602	96,112	-	96,112
Emergency Management	104,708	-	26,994	15,553	116,149	326	116,475
Employee Benefits	409	-	-	-	409	-	409
Equipment Reserve	3,665,933	389,650	657,279	409,288	4,303,574	-	4,303,574
Grant Funds	1,791,089	-	95,423	1,442,452	444,060	-	444,060
Health	467,811	-	3,796,825	3,477,707	786,929	140,440	927,369
Lake Patrol	131,990	-	60,458	51,805	140,643	-	140,643
Law Enforcement	385,119	[150,000]	5,125,889	5,076,866	284,142	15,248	299,390
MCM Agreement	193,613	-	-	-	193,613	-	193,613
Noxious Weed Capital Outlay	131,082	60,675	70,000	18,721	243,036	-	243,036
Public Works	1,274,851	[1,082,000]	10,404,677	10,269,370	328,158	489,524	817,682
Road Improvement District #1 - Special	24,540	-	2,258	-	26,798	-	26,798
Special Alcohol Program	129,737	-	41,772	66,000	105,509	-	105,509
Special Law Enforcement	118,639	-	27,870	29,268	117,241	-	117,241
Special Parks and Recreation	277,226	-	18,773	-	295,999	-	295,999
Special Road and Bridge Machinery	2,079,332	900,000	1,174,606	834,099	3,319,839	-	3,319,839
Technology - Register of Deeds	101,628	-	29,656	39,522	91,762	-	91,762
Driver's License County Fees	8,025	-	11,417	-	19,442	-	19,442
Health Insurance Reserve	896,411	-	-	-	896,411	-	896,411
Bond and Interest Funds:							
Bond and Interest	71,920	-	395,754	427,733	39,941	-	39,941
Capital Project Funds:							
Fairway Drive Improvement	2,563	-	-	-	2,563	-	2,563
Northwind Drive Improvement	12,544	-	14,700	13,949	13,295	-	13,295
Capital Improvement	2,964,797	245,675	819,825	224,440	3,805,857	-	3,805,857
Mid-States Materials Road Agreement	4,085	-	-	-	4,085	-	4,085
Business Funds:							
Landfill Access Road	513,554	-	75,041	-	588,595	-	588,595
Total Reporting Entity [Excluding Agency Funds]	$ 20,404,604	$ -	$ 34,354,220	$ 34,524,705	$ 20,234,119	$ 749,898	$ 20,984,017

Composition of Cash:		
Union State Bank		
Checking		$ 1,603,988
Checking - County Offices		83,661
Certificates of Deposit		4,692,607
Denison State Bank		
Checking - County Offices		35,878
Certificates of Deposit		5,421,474
First State Bank and Trust		
Certificates of Deposit		223,615
Kendall State Bank		
Certificates of Deposit		4,742,911
State of Kansas		
Municipal Investment Pool		28,496,111
Total Cash		45,300,245
Agency Funds per Schedule 3		[24,316,228]
Total Reporting Entity [Excluding Agency Funds]		$ 20,984,017

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Jefferson County, Kansas, is a municipal corporation governed by an elected three-member commission. These financial statements present the County (the primary government) and any related municipal entities of which the County is considered to be financially accountable. The County has no related municipal entities.

Basis of Accounting

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

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2025:

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

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

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

Capital Projects Fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED

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

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

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

A legal operating budget is not required for capital projects funds, trust funds, agency funds and certain special purpose funds. A legal operating budget is required for the following special purpose funds:

Ambulance Fund	Appraiser's Cost Fund	Auto Administration Fund
Health Fund	Law Enforcement Fund	Public Works Fund

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

NOTE 2 - DEPOSITS AND INVESTMENTS

As of December 31, 2025, the County has the following investments:

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	More than 1	Rating U.S.
Kansas Municipal Investment Pool	$ 28,496,111	$ 28,496,111	$ -	N/A
Total Fair Value	$ 28,496,111	$ 28,496,111	$ -	

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

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

Some of the County's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

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.

The County's allocation of investments as of December 31, 2025, is as follows:

Investment	Percentage of Investments
Kansas Municipal Investment Pool	100%

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 County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods."

As of December 31, 2025, the County's carrying amount of deposits was $16,804,134 and the bank balance was $16,815,593. The bank balance was held by five banks. Of the bank balance, $1,065,230 was covered by federal depository insurance, $15,750,363 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

As of December 31, 2025 the County had $28,496,111 invested 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 10 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.

NOTE 3 - DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate a 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $748,944 for KPERS and $618,676 for KP&F for the year ended December 31, 2025.

Net Pension Liability. As of December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $6,096,778 for KPERS and $5,084,856 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 4 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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

NOTE 5 - FLEXIBLE BENEFIT PLAN (I.R.C. SECTION 125)

The Commission has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Benefits offered through the Plan include insurance benefits.

NOTE 6 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan ("Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the Plan are transferred to a third-party custodial trust.

NOTE 7 - COMPENSATED ABSENCES

The County's policy regarding vacation pay is:

Full-time employees of the County earn 4 hours of sick leave per pay period. Part-time employees earn sick leave proportionately to the percentage of time worked. There is no maximum sick leave accrual. Employees who leave the County are compensated for 50% of their earned but unused sick leave balance. No more than 480 total hours will be paid out.

The liability for earned but unused sick leave as of December 31, 2025 is $957,300.

Full-time employees of the County earn vacation leave based on their number of months of continuous employment with each pay period. Part time employees earn vacation leave proportionately to the percentage of time worked. Employees are not allowed to accrue more than 220 hours of vacation leave. Any employee who has an earned but unused vacation leave balance greater than 220 hours as of the 22nd pay period of the year will receive a cash payment for the excess hours during the first pay period of December. Employees who leave the County are compensated for their earned but unused vacation leave balance. No more than 220 hours will be paid out.

The liability for earned but unused vacation leave as of December 31, 2025 is $558,573.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

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

On April 17, 2023, the County entered into an agreement to settle a pending lawsuit against the County. Terms of the agreement call for the County to pay an initial payment of $1.5 million during 2023 and payments of $600,000 for each of the next ten years.

NOTE 9 - LONG-TERM DEBT

The following table summarizes changes in long-term debt for the year ended December 31, 2025:

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
General Obligation Bonds	$1,060,240	$ -	$ 430,262	$ 629,978	$30,050
Revolving Loans	368,792	-	56,489	312,303	6,964
Total	$1,429,032	$ -	$ 486,750	$ 942,281	$37,014

General Obligation Bonds. The following table details the County's outstanding general obligation debt as of December 31, 2025:

General Obligation Bonds	Interest Rate	Date of Issue	Final Maturity	Original Amount	Amount Outstanding
Series 1998	4.75%	06/16/98	06/01/38	$ 410,300	$ 150,000
Series 2010	5.25%	09/13/10	10/01/30	170,000	59,978
Series 2013	1.00 - 2.30%	03/28/13	05/01/26	3,065,000	420,000
					$ 629,978

The annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest	Total
2026	$ 440,800	$ 14,299	$ 455,482
2027	21,367	8,398	455,667
2028	21,964	7,923	30,362
2029	22,592	6,819	29,887
2030	23,253	5,683	29,887
2031 - 2035	55,000	17,874	100,641
2036 - 2038	45,000	3,206	78,788
Total	$ 629,978	$ 64,202	$1,180,712

Revolving Loans. The following table details the County's outstanding revolving loans as of December 31, 2025:

NOTE 9 - LONG-TERM DEBT (CONTINUED)

Revolving Loans	Interest Rate	Date of Issue	Final Maturity	Original Amount	Amount Outstanding
KDHE Water Pollution Control 1388-01	2.86%	06/07/04	09/01/26	$ 551,559	$ 20,898
KDHE Water Pollution Control 2005-01	1.81%	11/02/17	09/01/41	1,883,990	291,406
					$ 312,303

The annual debt service requirements to maturity for KDHE loans are as follows:

Year Ending December 31,	Principal	Interest	Total
2026	$ 36,754	$ 4,783	$ 41,537
2027	16,144	4,236	20,380
2028	16,438	3,983	20,421
2029	16,737	3,725	20,462
2030	17,041	3,463	20,504
2031 - 2035	89,966	13,211	103,177
2036 - 2040	98,448	5,901	104,349
2041	20,776	243	21,020
Total	$ 312,303	$ 39,546	$ 351,849

NOTE 10 - RISK MANAGEMENT

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

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

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

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

NOTE 10 - RISK MANAGEMENT (CONTINUED)

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

NOTE 11 - INTERFUND TRANSACTIONS

A reconciliation of transfers by fund type for 2025 follows:

From	To	Amount	Regulatory Authority
General	Ambulance	$ 588,250	K.S.A. 12-110d
General	Health	1,332,820	Employee benefit reimbursement
General	Elevator Maintenance	3,000	Resolution 1988-8
General	Equipment Reserve	537,848	K.S.A. 19-119
General	Capital Improvement	103,386	K.S.A. 19-120
Public Works	Special R&B Machinery	900,000	K.S.A. 68-141g
Public Works	Capital Improvement	520,000	K.S.A. 19-120
Public Works	Equipment Reserve	71,000	K.S.A. 19-119
Public Works	Noxious Weed Capital Outlay	70,000	K.S.A. 2-1318
Law Enforcement	Capital Improvement	92,000	K.S.A. 19-120
Appraiser's Cost	Equipment Reserve	35,000	K.S.A. 19-119
Ambulance	Capital Improvement	101,939	K.S.A. 19-120
Ambulance	Ambulance Capital Outlay	100,000	K.S.A. 19-120
		$ 4,455,243	

NOTE 12 - STATUTORY VIOLATION

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

NOTE 13 - PRIOR PERIOD ADJUSTMENT

During the current year, the County determined that certain expenditures incurred during the year ended December 31, 2024, had not been recorded. Accordingly, the beginning unencumbered cash balance has been restated to correct the errors. The effect of the restatement is summarized below:

	Beginning Unencumbered Cash balance, As reported	Prior Period Adjustment	Beginning Unencumbered Cash balance, Restated
General Fund	$ 3,928,957	$ [349,000]	$ 3,579,957
Ambulance Fund	890,624	[115,000]	775,624
Ambulance Capital Outlay Fund	24,816	100,000	124,816
Equipment Reserve Fund	3,665,933	389,650	4,055,583
Law Enforcement Fund	385,119	[150,000]	235,119
Noxious Weed Capital Outlay Fund	131,082	60,675	191,757
Public Works Fund	1,274,851	[1,082,000]	192,851
Special Road and Bridge Machinery Fund	2,079,332	900,000	2,979,332
Capital Improvement Fund	2,964,797	245,675	3,210,472
Total	$ 15,345,511	$ -	$ 15,345,511

Jefferson County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over [Under]
General Funds:					
General Fund	$ 8,960,975	$ -	$ 8,960,975	$ 8,909,240	$ [51,735]
Special Purpose Funds:					
Ambulance	2,182,503	-	2,182,503	2,151,212	[31,291]
Appraiser's Cost	626,776	5,753	632,529	616,786	[15,743]
Auto Administration	176,572	-	176,572	174,701	[1,871]
Health	3,283,693	177,176	3,460,869	3,477,707	16,838
Law Enforcement	5,078,796	-	5,078,796	5,076,866	[1,930]
Public Works	10,340,087	-	10,340,087	10,269,370	[70,717]
Bond & Interest Funds:					
Bond and Interest	469,170	-	469,170	427,733	[41,437]

Jefferson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 3,773,260	$ 3,667,426	$ 3,744,212	$ [76,786]
Delinquent taxes	96,883	101,327	50,000	51,327
Motor vehicle taxes	497,304	440,653	369,141	71,512
Interest on current tax	344,912	309,018	-	309,018
Interest on motor vehicle, recreational vehicle and personal property taxes	4,202	6,103	150,000	[143,897]
Recreational vehicle and watercraft taxes	11,875	10,330	30,141	[19,811]
Commercial truck fees	24,102	21,488	32,977	[11,489]
Local liquor tax	20,907	18,774	20,000	[1,226]
Federal flood control	85,593	-	15,000	[15,000]
Federal money in lieu of taxes	131,616	135,940	110,000	25,940
Local compensating use tax	600,575	631,432	475,000	156,432
Local retail sales tax	1,221,526	1,258,750	1,000,000	258,750
Mineral tax	226	330	-	330
Licenses and Fees:				
Diversion fees and community service	10,913	9,800	11,959	[2,159]
Cereal malt beverage licenses	695	865	-	865
Fish and game fees	123	135	-	135
Permits	26,025	38,000	30,000	8,000
Fees:				
Recording fees	171,878	192,943	155,300	37,643
Filing fees	4,879	1,662	24,000	[22,338]
Use of money and property	1,161,433	972,391	800,000	172,391
Other:				
Transfers in	583,316	-	-	-
Antique tags	10,075	10,680	-	10,680
Sales	-	-	-	-
District court	76,305	79,767	-	79,767
Copies	6,469	7,407	-	7,407
Insufficient funds	520	535	-	535
Zoning	7,010	7,469	-	7,469
Reimbursements	17,398	1,645	10,000	[8,355]
Miscellaneous	22,948	58,458	92,628	[34,170]
Total Receipts	8,912,968	7,983,328	$ 7,120,358	$ 862,970

Jefferson County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance- Over [Under]
Expenditures				
County Commission				
Personal services	$ 86,899	$ 90,675	$ 80,000	$ 10,675
Contractual	613,908	615,009	616,830	[1,821]
Commodities	-	-	-	-
Capital outlay	1,612	140,913	-	140,913
Total County Commission	702,419	846,597	696,830	149,767
County Clerk				
Personal services	299,219	279,338	286,151	[6,813]
Contractual	195,779	154,072	207,709	[53,637]
Commodities	12,587	8,141	11,000	[2,859]
Capital outlay	-	-	1,000	[1,000]
Transfers out	-	149,731	230,000	[80,269]
Total County Clerk	507,585	591,282	735,860	[144,578]
County Treasurer & Motor Vehicle				
Personal services	309,605	294,049	367,417	[73,368]
Contractual	188,038	165,741	211,538	[45,797]
Commodities	1,381	3,040	4,715	[1,675]
Transfers out	-	120,858	-	120,858
Total County Treasurer & Motor Vehicle	499,024	583,688	583,670	18
County Attorney				
Personal services	329,701	320,101	311,866	8,235
Contractual	137,507	143,925	131,325	12,600
Commodities	2,243	2,358	2,750	[392]
Capital outlay	2,475	4,313	-	4,313
Total County Attorney	471,926	470,697	445,941	24,756
County Counselor				
Personal services	50,016	73,829	62,812	11,017
Contractual	7,152	11,504	23,202	[11,698]
Total County Counselor	57,168	85,333	86,014	[681]
Register of Deeds				
Personal services	166,400	176,599	181,248	[4,649]
Contractual	106,191	117,563	111,927	5,636
Commodities	1,461	588	8,420	[7,832]
Capital outlay	162	-	-	-
Transfers out	-	6,845	-	6,845
Total Register of Deeds	274,214	301,595	301,595	-

See independent auditor's report on the financial statements.

Jefferson County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance- Over [Under]
Expenditures (Continued)				
Courthouse General				
Contractual	$ 436,895	$ 511,603	$ 392,439	$ 119,164
Commodities	4,560	5,688	235,000	[229,312]
Capital outlay	19,952	2,251	-	2,251
Transfers out	109,676	238,800	101,262	137,538
Total Courthouse General	571,083	758,342	728,701	29,641
Emergency Management				
Personal services	79,943	81,936	80,644	1,292
Contractual	50,381	51,630	67,494	[15,864]
Commodities	5,718	4,354	22,199	[17,845]
Transfers out	-	32,000	-	32,000
Total Emergency Management	136,042	169,920	170,337	[417]
Communications				
Personal services	629,193	689,442	611,303	78,139
Contractual	323,030	362,924	329,624	33,300
Capital outlay	749	2,394	30,000	[27,606]
Commodities	3,925	1,993	9,675	[7,682]
Transfers out	-	-	10,000	[10,000]
Total Communications	956,897	1,056,753	990,602	66,151
4-County Court Costs				
County share	58,379	56,090	35,864	20,226
Total 4-County Court Costs	58,379	56,090	35,864	20,226
Clerk of Unified Courts				
Contractual	58,422	41,115	90,875	[49,760]
Commodities	3,335	19,946	8,000	11,946
Capital outlay	3,915	16,304	10,000	6,304
Transfers out	-	26,000	-	26,000
Total Clerk of Unified Courts	65,672	103,365	108,875	[5,510]
G.I.S.				
Personal services	174,106	178,273	178,273	-
Contractual	88,181	111,819	117,627	[5,808]
Commodities	545	-	2,700	[2,700]
Capital outlay	-	-	9,650	[9,650]
Transfers out	-	13,000	-	13,000
Total G.I.S.	262,832	303,092	308,250	[5,158]

Jefferson County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Expenditures (Continued)				
Coroner				
Contractual	$ 104,893	$ 63,509	$ 50,000	$ 13,509
Total Coroner	104,893	63,509	50,000	13,509
Community Development				
Personal services	187,865	193,221	189,443	3,778
Contractual	106,066	128,075	137,107	[9,032]
Commodities	1,422	1,440	3,500	[2,060]
Capital outlay	188	-	4,000	[4,000]
Transfers out	-	8,000	-	8,000
Total Community Development	295,541	330,736	334,050	[3,314]
Information Technology				
Personal services	356,075	375,109	375,109	-
Contractual	237,329	214,745	262,849	[48,104]
Commodities	2,497	4,847	5,500	[653]
Capital outlay	78,500	101,560	108,700	[7,140]
Transfers out	-	49,000	-	49,000
Total Information Technology	674,401	745,261	752,158	[6,897]
Miscellaneous				
Elderly	22,666	16,999	22,666	[5,667]
4-H fair	12,054	18,538	20,954	[2,416]
4-H maintenance	15,293	30,218	14,911	15,307
Historical society	20,455	20,895	20,895	-
Mental health	82,392	82,392	116,431	[34,039]
Mental development	75,000	75,000	75,000	-
Soil conservation	39,801	79,602	39,801	39,801
Meals on wheels	-	10,000	10,000	-
JAAA appropriation	18,500	18,500	18,500	-
Elderly reserve	-	-	7,000	[7,000]
Court appointed attorney	125,800	169,766	100,000	69,766
Other miscellaneous	-	-	265,000	[265,000]
Transfers out	1,795,859	1,921,070	1,921,070	-
Total Miscellaneous	2,207,820	2,442,980	2,632,228	[189,248]
Total Expenditures	7,845,896	8,909,240	$ 8,960,975	$ [51,735]
Receipts Over [Under] Expenditures	1,067,072	[925,912]		
Unencumbered Cash, Beginning	2,861,885	3,928,957		
Prior Period Adjustment	-	[349,000]		
Unencumbered Cash, Ending	$ 3,928,957	$ 2,654,045		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
Abandoned Cemetery Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Delinquent taxes	$ -	$ -
Total Receipts	-	-
Expenditures		
Appropriations	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	8,542	8,542
Unencumbered Cash, Ending	$ 8,542	$ 8,542

* This fund is not required to be budgeted.

Jefferson County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 761,425	$ 894,840	$ 913,743	$ [18,903]
Delinquent taxes	16,715	18,758	5,000	13,758
Motor vehicle taxes	82,780	83,673	74,491	9,182
Recreational vehicle taxes	1,954	1,962	6,083	[4,121]
Commercial truck fees	3,955	3,863	6,655	[2,792]
User fees	771,198	824,897	325,000	499,897
Transfers in	652,000	588,250	588,250	-
Miscellaneous	1,690	1,000	-	1,000
Reimbursements	8,752	1,741	-	1,741
Total Receipts	2,300,469	2,418,984	$ 1,919,222	$ 499,762
Expenditures				
Personal services	1,040,655	1,079,552	$ 1,091,073	$ [11,521]
Contractual	638,178	698,426	726,755	[28,329]
Commodities	109,787	171,295	139,675	31,620
Capital outlay	-	-	100,000	[100,000]
Transfers out	-	201,939	125,000	76,939
Total Expenditures	1,788,620	2,151,212	$ 2,182,503	$ [31,291]
Receipts Over [Under] Expenditures	511,849	267,772		
Unencumbered Cash, Beginning	378,775	890,624		
Prior Period Adjustment	-	[115,000]		
Unencumbered Cash, Ending	$ 890,624	$ 1,043,396		

Jefferson County, Kansas
Ambulance Capital Outlay Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ -	$ 100,000
Total Receipts	-	100,000
Expenditures		
Capital outlay	5,345	139,972
Total Expenditures	5,345	139,972
Receipts Over [Under] Expenditures	[5,345]	[39,972]
Unencumbered Cash, Beginning	30,161	24,816
Prior Period Adjustment	-	100,000
Unencumbered Cash, Ending	$ 24,816	$ 84,844

* This fund is not required to be budgeted.

Jefferson County, Kansas
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 415,950	$ 571,890	$ 583,919	$ [12,029]
Delinquent taxes	10,742	11,571	-	11,571
Motor vehicle taxes	46,124	45,806	40,697	5,109
Recreational vehicle taxes	1,078	1,074	3,323	[2,249]
Commercial truck fees	2,177	2,119	3,636	[1,517]
Reimbursements	6,002	5,753	-	5,753
Miscellaneous	448	520	6,650	[6,130]
Transfers in	115,000	-	-	-
Total Receipts	597,521	638,733	$ 638,225	$ 508
Expenditures				
Personal services	383,686	386,650	$ 403,313	$ [16,663]
Contractual	195,692	184,582	209,463	[24,881]
Commodities	12,195	10,361	14,000	[3,639]
Capital outlay	515	193	-	193
Transfers out	-	35,000	-	35,000
Adjustment for qualifying budget credits	-	-	5,753	[5,753]
Total Expenditures	592,088	616,786	$ 632,529	$ [15,743]
Receipts Over [Under] Expenditures	5,433	21,947		
Unencumbered Cash, Beginning	[1,204]	4,229		
Unencumbered Cash, Ending	$ 4,229	$ 26,176		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
Auto Administration Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Miscellaneous	$ 179,504	$ 185,899	$ 193,000	$ [7,101]
Total Receipts	179,504	185,899	$ 193,000	$ [7,101]
Expenditures				
Personal services	103,186	119,351	$ 113,736	$ 5,615
Contractual	48,145	54,484	54,691	[207]
Commodities	4,665	866	8,145	[7,279]
Transfers out	30,000	-	-	-
Total Expenditures	185,996	174,701	$ 176,572	$ [1,871]
Receipts Over [Under] Expenditures	[6,492]	11,198		
Unencumbered Cash, Beginning	46,763	40,271		
Unencumbered Cash, Ending	$ 40,271	$ 51,469		

Jefferson County, Kansas
County Clerk Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 6,606	$ 7,412
Total Receipts	6,606	7,412
Expenditures		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	6,606	7,412
Unencumbered Cash, Beginning	36,836	43,442
Unencumbered Cash, Ending	$ 43,442	$ 50,854

* This fund is not required to be budgeted.

Jefferson County, Kansas
County Treasurer Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 6,605	$ 7,415
Total Receipts	6,605	7,415
Expenditures		
Capital outlay	91	-
Total Expenditures	91	-
Receipts Over [Under] Expenditures	6,514	7,415
Unencumbered Cash, Beginning	35,861	42,375
Unencumbered Cash, Ending	$ 42,375	$ 49,790

* This fund is not required to be budgeted.

Jefferson County, Kansas
D.A.R.E. Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
State of Kansas	$ -	$ -
Total Receipts	-	-
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	53	53
Unencumbered Cash, Ending	$ 53	$ 53

* This fund is not required to be budgeted.

Jefferson County, Kansas
Elevator Maintenance Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 3,000	$ 3,000
Total Receipts	3,000	3,000
Expenditures		
Contractual	8,855	4,419
Capital outlay	3,569	-
Total Expenditures	12,424	4,419
Receipts Over [Under] Expenditures	[9,424]	[1,419]
Unencumbered Cash, Beginning	11,631	2,207
Unencumbered Cash, Ending	$ 2,207	$ 788

* This fund is not required to be budgeted.

Jefferson County, Kansas
Emergency 911 Communications Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
911 telephone tax collections	$ 148,376	$ 160,232
Miscellaneous	1,080	-
Total Receipts	149,456	160,232
Expenditures		
Contractual	154,992	103,780
Commodities	11,642	10,778
Capital outlay	31,918	17,044
Total Expenditures	198,552	131,602
Receipts Over [Under] Expenditures	[49,096]	28,630
Unencumbered Cash, Beginning	116,578	67,482
Unencumbered Cash, Ending	$ 67,482	$ 96,112

* This fund is not required to be budgeted.

Jefferson County, Kansas
Emergency Management Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ 25,485	$ -
Miscellaneous	-	26,994
Total Receipts	25,485	26,994
Expenditures		
Contractual	9,286	7,266
Commodities	11,577	8,287
Capital outlay	913	-
Total Expenditures	21,776	15,553
Receipts Over [Under] Expenditures	3,709	11,441
Unencumbered Cash, Beginning	100,999	104,708
Unencumbered Cash, Ending	$ 104,708	$ 116,149

* This fund is not required to be budgeted.

Jefferson County, Kansas
Employee Benefits Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Delinquent taxes	$ 409	$ -
Total Receipts	409	-
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	409	-
Unencumbered Cash, Beginning	-	409
Unencumbered Cash, Ending	$ 409	$ 409

* This fund is not required to be budgeted.

Jefferson County, Kansas
Equipment Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ -	$ 643,848
Miscellaneous	13,572	13,431
Total Receipts	13,572	657,279
Expenditures		
Capital outlay	581,908	409,288
Transfers out	611,640	-
Total Expenditures	1,193,548	409,288
Receipts Over [Under] Expenditures	[1,179,976]	247,991
Unencumbered Cash, Beginning	4,845,909	3,665,933
Prior Period Adjustment	-	389,650
Unencumbered Cash, Ending	$ 3,665,933	$ 4,303,574

* This fund is not required to be budgeted.

Jefferson County, Kansas
Grant Funds *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	General Grants	Opioid Settlement	Lakeshore Estates FEMA Grant	American Rescue Plan	Ambulance Grant	Total
Receipts						
Grant income	$ -	$ 17,241	$ 2,750	$ -	$ 75,432	$ 95,423
Total Receipts	-	17,241	2,750	-	75,432	95,423
Expenditures						
Miscellaneous	-	30,039	-	1,336,982	75,431	1,442,452
Total Expenditures	-	30,039	-	1,336,982	75,431	1,442,452
Receipts Over [Under] Expenditures	-	[12,798]	2,750	[1,336,982]	1	[1,347,029]
Unencumbered Cash, Beginning	15,111	46,237	13,191	1,716,550	-	1,791,089
Unencumbered Cash, Ending	$ 15,111	$ 33,439	$ 15,941	$ 379,568	$ 1	$ 444,060

* These funds are not required to be budgeted.

Jefferson County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 119,772	$ 137,751	$ 140,651	$ [2,900]
Delinquent taxes	3,273	3,350	2,000	1,350
Motor vehicle taxes	14,947	13,669	11,729	1,940
Recreational vehicle taxes	351	320	770	[450]
Commercial truck fees	710	653	1,048	[395]
Reimbursed expenses	35,855	83	-	83
Grants	125,658	177,093	128,110	48,983
Home health	738,191	894,041	740,000	154,041
Donations	527	665	2,188	[1,523]
User fees	159,968	147,642	150,000	[2,358]
Contracts	160,830	146,332	140,000	6,332
Memorials	1,455	-	500	[500]
Hospice	721,705	942,406	460,000	482,406
Transfers in	1,143,859	1,332,820	1,332,820	-
Total Receipts	3,227,101	3,796,825	$ 3,109,816	$ 687,009
Expenditures				
Personal services	1,582,721	1,727,046	$ 1,700,498	$ 26,548
Contractual	1,406,795	1,500,380	1,376,650	123,730
Commodities	170,574	246,134	189,240	56,894
Capital outlay	11,155	4,147	-	4,147
Miscellaneous	-	-	17,305	[17,305]
Adjustments for qualifying budget credits	-	-	177,176	[177,176]
Total Expenditures	3,171,245	3,477,707	$ 3,460,869	$ 16,838
Receipts Over [Under] Expenditures	55,856	319,118		
Unencumbered Cash, Beginning	411,955	467,811		
Unencumbered Cash, Ending	$ 467,811	$ 786,929		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
Lake Patrol Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Lake patrol contract	$ 73,811	$ 60,458
Total Receipts	73,811	60,458
Expenditures		
Personal services	43,806	41,443
Contractual	9,901	10,362
Total Expenditures	53,707	51,805
Receipts Over [Under] Expenditures	20,104	8,653
Unencumbered Cash, Beginning	111,886	131,990
Unencumbered Cash, Ending	$ 131,990	$ 140,643

* This fund is not required to be budgeted.

Jefferson County, Kansas
Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 4,029,365	$ 4,459,535	$ 4,552,735	$ [93,200]
Delinquent taxes	97,260	105,279	-	105,279
Motor vehicle taxes	478,213	453,262	394,184	59,078
Recreational vehicle taxes	11,250	10,626	32,188	[21,562]
Commercial truck fees	22,744	21,386	35,215	[13,829]
Process fees	9,797	13,362	7,500	5,862
Miscellaneous	45,387	4,855	4,800	55
Transfers in	100,000	-	-	-
Boarding fees - prisoners	111,974	57,584	60,000	[2,416]
Total Receipts	4,905,990	5,125,889	$ 5,086,622	$ 39,267
Expenditures				
Personal services	2,497,335	2,656,954	$ 2,596,928	$ 60,026
Contractual	1,872,516	2,119,892	2,181,368	[61,476]
Commodities	211,613	206,101	300,500	[94,399]
Capital outlay	43,862	1,919	-	1,919
Transfers out	-	92,000	-	92,000
Total Expenditures	4,625,326	5,076,866	$ 5,078,796	$ [1,930]
Receipts Over [Under] Expenditures	280,664	49,023		
Unencumbered Cash, Beginning	104,455	385,119		
Prior Period Adjustment	-	[150,000]		
Unencumbered Cash, Ending	$ 385,119	$ 284,142		

Jefferson County, Kansas
MCM Agreement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Agreement income	$ 40,000	$ -
Total Receipts	40,000	-
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	40,000	-
Unencumbered Cash, Beginning	153,613	193,613
Unencumbered Cash, Ending	$ 193,613	$ 193,613

* This fund is not required to be budgeted.

Jefferson County, Kansas
Noxious Weed Capital Outlay Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ -	$ 70,000
Total Receipts	-	70,000
Expenditures		
Contractual services	-	18,721
Total Expenditures	-	18,721
Receipts Over [Under] Expenditures	-	51,279
Unencumbered Cash, Beginning	131,082	131,082
Prior Period Adjustment	-	60,675
Unencumbered Cash, Ending	$ 131,082	$ 243,036

* This fund is not required to be budgeted.

Jefferson County, Kansas
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 7,622,868	$ 8,340,675	$ 8,514,789	$ [174,114]
Delinquent taxes	164,138	183,332	50,000	133,332
Motor vehicle taxes	845,870	841,335	745,704	95,631
Recreational vehicle taxes	19,900	19,726	60,891	[41,165]
Commercial truck fees	40,231	39,004	66,619	[27,615]
Highway funds from state	744,292	762,735	676,622	86,113
Federal flood control	28,531	-	10,000	[10,000]
Permits	900	1,900	-	1,900
Sale of used supplies	150,058	177,093	150,000	27,093
Reimbursements	29,297	36,377	45,000	[8,623]
Miscellaneous	3,129	2,500	-	2,500
Total Receipts	9,649,214	10,404,677	$ 10,319,625	$ 85,052
Expenditures				
Personal services	2,062,918	2,295,606	$ 3,708,745	$ [1,413,139]
Contractual	2,312,276	1,828,152	1,234,036	594,116
Commodities	3,725,857	3,872,846	4,632,306	[759,460]
Capital outlay	467,186	711,766	765,000	[53,234]
Transfers out	-	1,561,000	-	1,561,000
Total Expenditures	8,568,237	10,269,370	$ 10,340,087	$ [70,717]
Receipts Over [Under] Expenditures	1,080,977	135,307		
Unencumbered Cash, Beginning	193,874	1,274,851		
Prior Period Adjustment	-	[1,082,000]		
Unencumbered Cash, Ending	$ 1,274,851	$ 328,158		

Jefferson County, Kansas
Road Improvement District #1 - Special Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Specials tax	$ 2,430	$ 2,258
Total Receipts	2,430	2,258
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	2,430	2,258
Unencumbered Cash, Beginning	22,110	24,540
Unencumbered Cash, Ending	$ 24,540	$ 26,798

* This fund is not required to be budgeted.

Jefferson County, Kansas
Special Alcohol Program Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
State alcohol taxes	$ 44,945	$ 41,772
Total Receipts	44,945	41,772
Expenditures		
Appropriations	24,000	66,000
Total Expenditures	24,000	66,000
Receipts Over [Under] Expenditures	20,945	[24,228]
Unencumbered Cash, Beginning	108,792	129,737
Unencumbered Cash, Ending	$ 129,737	$ 105,509

* This fund is not required to be budgeted.

Jefferson County, Kansas
Special Law Enforcement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Drug forfeiture	$ 20,157	$ 22,713
Miscellaneous	5,549	5,157
Total Receipts	25,706	27,870
Expenditures		
Contractual	2,000	29,268
Total Expenditures	2,000	29,268
Receipts Over [Under] Expenditures	23,706	[1,398]
Unencumbered Cash, Beginning	94,933	118,639
Unencumbered Cash, Ending	$ 118,639	$ 117,241

* This fund is not required to be budgeted.

Jefferson County, Kansas
Special Parks and Recreation Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
State alcohol taxes	$ 20,907	$ 18,773
Total Receipts	20,907	18,773
Expenditures		
Transfers out	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	20,907	18,773
Unencumbered Cash, Beginning	256,319	277,226
Unencumbered Cash, Ending	$ 277,226	$ 295,999

* This fund is not required to be budgeted.

Jefferson County, Kansas
Special Road and Bridge Machinery Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ -	$ 900,000
Miscellaneous	222,694	274,606
Total Receipts	222,694	1,174,606
Expenditures		
Capital outlay	95,543	45,594
Contractual	51,572	788,505
Total Expenditures	147,115	834,099
Receipts Over [Under] Expenditures	75,579	340,507
Unencumbered Cash, Beginning	2,003,753	2,079,332
Prior Period Adjustment	-	900,000
Unencumbered Cash, Ending	$ 2,079,332	$ 3,319,839

* This fund is not required to be budgeted.

Jefferson County, Kansas
Technology - Register of Deeds Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Use of money and property	$ 26,422	$ 29,656
Total Receipts	26,422	29,656
Expenditures		
Contractual	37,250	39,522
Total Expenditures	37,250	39,522
Receipts Over [Under] Expenditures	[10,828]	[9,866]
Unencumbered Cash, Beginning	112,456	101,628
Unencumbered Cash, Ending	$ 101,628	$ 91,762

* This fund is not required to be budgeted.

Jefferson County, Kansas
Driver's License County Fees Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ 10,995	$ 11,417
Total Receipts	10,995	11,417
Expenditures		
Capital outlay	94	-
Commodities	17	-
Transfers out	10,000	-
Total Expenditures	10,111	-
Receipts Over [Under] Expenditures	884	11,417
Unencumbered Cash, Beginning	7,141	8,025
Unencumbered Cash, Ending	$ 8,025	$ 19,442

* This fund is not required to be budgeted.

Jefferson County, Kansas
Health Insurance Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	$ 210,819	$ -
Total Receipts	210,819	-
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	210,819	-
Unencumbered Cash, Beginning	685,592	896,411
Unencumbered Cash, Ending	$ 896,411	$ 896,411

* This fund is not required to be budgeted.

Jefferson County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 418,488	$ 341,654	$ 351,562	$ [9,908]
Delinquent taxes	8,896	10,096	-	10,096
Motor vehicle taxes	29,919	41,332	40,953	379
Recreational vehicle taxes	682	969	3,345	[2,376]
Commercial truck fees	1,366	1,703	3,658	[1,955]
Transfers in	106,676	-	-	-
Total Receipts	566,027	395,754	$ 399,518	$ [3,764]
Expenditures				
Principal	400,000	410,000	$ 410,000	$ -
Interest	22,880	17,733	14,170	3,563
Transfers out	106,676	-	-	-
Cash basis reserve	-	-	45,000	[45,000]
Total Expenditures	529,556	427,733	$ 469,170	$ [41,437]
Receipts Over [Under] Expenditures	36,471	[31,979]		
Unencumbered Cash, Beginning	35,449	71,920		
Unencumbered Cash, Ending	$ 71,920	$ 39,941		

Jefferson County, Kansas
Fairway Drive Improvement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	2,563	2,563
Unencumbered Cash, Ending	$ 2,563	$ 2,563

* This fund is not required to be budgeted.

Jefferson County, Kansas
Northwind Drive Improvement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Special assessments	$ 15,225	$ 14,700
Total Receipts	15,225	14,700
Expenditures		
Principal	9,750	10,260
Interest	4,201	3,689
Total Expenditures	13,951	13,949
Receipts Over [Under] Expenditures	1,274	751
Unencumbered Cash, Beginning	11,270	12,544
Unencumbered Cash, Ending	$ 12,544	$ 13,295

* This fund is not required to be budgeted.

Jefferson County, Kansas
Capital Improvement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursement	$ 81,916	$ 2,500
Transfers in	102,825	817,325
Total Receipts	184,741	819,825
Expenditures		
Capital outlay	278,058	224,440
Transfers out	40,000	-
Total Expenditures	318,058	224,440
Receipts Over [Under] Expenditures	[133,317]	595,385
Unencumbered Cash, Beginning	3,098,114	2,964,797
Prior Period Adjustment	-	245,675
Unencumbered Cash, Ending	$ 2,964,797	$ 3,805,857

* This fund is not required to be budgeted.

Jefferson County, Kansas
Landfill Access Road Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
User fee	$ 67,697	$ 18,458
Reimbursements	-	56,583
Total Receipts	67,697	75,041
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	67,697	75,041
Unencumbered Cash, Beginning	445,857	513,554
Unencumbered Cash, Ending	$ 513,554	$ 588,595

* This fund is not required to be budgeted.

Jefferson County, Kansas
Mid-States Materials Road Agreement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursement	$ 4,085	$ -
Total Receipts	4,085	-
Expenditures		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	4,085	-
Unencumbered Cash, Beginning	-	4,085
Unencumbered Cash, Ending	$ 4,085	$ 4,085

* This fund is not required to be budgeted.

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

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance Tax	$ 124	$ -	$ -	$ 124
Collection Agency	231	-	-	231
Commercial Vehicle Fees	1,694	286,464	286,404	1,754
County Property Sale	204,330	-	33,302	171,028
Current Tax	20,886,067	1,193,922	48,016	22,031,973
Flood Control	-	146,258	-	146,258
Motor Vehicle, Personal Property Tax	48,848	132,721	42,163	139,406
Prior Years Taxes	3	-	-	3
Recreational Vehicle Tax	1,125	59,407	58,303	2,229
Severance Tax	-	796	660	136
Tax Sale	291,874	188,922	173,869	306,927
Treasurer's Holding	26,265	10,421	29,740	6,946
Total Distributable Funds	21,460,561	2,018,911	672,457	22,807,015
State Funds:				
Institutional Building	2,425	153,814	154,032	2,207
State Educational Building	4,851	307,626	308,063	4,414
Total State Funds	7,276	461,440	462,095	6,621
Subdivision Funds:				
Cemetery Districts	2,563	132,761	133,183	2,141
Cities	36,815	2,461,376	2,466,843	31,348
Drainage and Watershed Districts	14,038	374,906	374,187	14,757
Library Districts	8,226	435,868	437,753	6,341
School Districts	133,748	12,977,644	12,986,755	124,637
Sewer Districts	489,755	655,340	604,450	540,645
Special Districts	214,523	674,445	637,920	251,048
Townships	27,063	1,458,671	1,463,391	22,343
Total Subdivision Funds	926,731	19,171,011	19,104,482	993,260

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

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
County Attorney Federal Forfeiture	$ 221	$ -	$ -	$ 221
Driver's license fees	127	49,098	49,068	157
Fish and Game Licenses	2	3,747	3,961	[212]
Heritage Trust Fund	3,747	14,828	14,888	3,687
Jefferson County Home Health & Hospice	23,087	730	-	23,817
Land Bank Operating	26,851	106,302	5,010	128,143
Long and Short	5,680	363	124	5,919
Motor Vehicle License Fee	2,429	1,462,060	1,462,144	2,345
Motor Vehicle Sales Tax	84,178	1,587,772	1,564,137	107,813
NEK Library	3,905	215,438	216,204	3,139
Overpayments	11,667	50,338	50,081	11,924
Payroll Clearing	27,671	84,336	17,863	94,144
Personal Property Warrant	394	11,033	9,573	1,854
Prosecutor Training and Assistance	3,869	1,083	1,172	3,780
Special Prosecutor's Trust Fund	1,162	-	-	1,162
Worthless Check Trust Fund	1,900	-	-	1,900
Total Other Funds	196,890	3,587,128	3,394,225	389,793
County Offices:				
Schedule 4	315,247	276,038	471,746	119,539
Total Agency Funds	$ 22,906,705	$ 25,514,528	$ 24,105,005	$ 24,316,228

Schedule 4

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

	District Court	County Sheriff	Law Library	Inmate Commissary	4-H Fair Board	Total
Receipts						
Cash bonds	$ -	$ 52,065	$ -	$ -	$ -	$ 52,065
Fees	-	-	9,802	-	-	9,802
Fines	157,626	-	-	-	-	157,626
Miscellaneous	-	-	-	32,077	24,468	56,545
Total Receipts	157,626	52,065	9,802	32,077	24,468	276,038
Disbursements						
Cash bonds	-	52,420	-	-	-	52,420
Fines	353,304	-	-	-	-	353,304
Miscellaneous	-	-	3,142	32,691	30,189	66,022
Total Disbursements	353,304	52,420	3,142	32,691	30,189	471,746
Receipts Over [Under] Disbursements	[195,678]	[355]	6,660	[614]	[5,721]	[195,708]
Unencumbered Cash, Beginning	195,878	519	27,138	34,094	57,618	315,247
Unencumbered Cash, Ending	$ 200	$ 164	$ 33,798	$ 33,480	$ 51,897	$119,539

See independent auditor's report on the financial statements.

JEFFERSON COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Expenditures
U.S. Department of Homeland Security		
Emergency Management Performance Grant	97.036	26,069
Total U.S. Department of Homeland Security		26,069
U.S. Department of the Treasury		
Passed Through Kansas Governor's Office:		
Coronavirus State & Local Fiscal Recovery Funds	21.027	1,412,414
Total U.S. Department of the Treasury		1,412,414
U.S. Department of Agriculture		
Passed Through Kansas Governor's Office:		
WIC Special Supplemental Nutrition Program	10.557	73,341
Total U.S. Department of the Agriculture		73,341
U.S. Department of Health and Human Services		
Passed Through Kansas Governor's Office:		
Public Health Emergency Preparedness	93.069	16,682
Maternal and Child Health Services Block Grant	93.994	3,524
Collaboration with Academia to Strengthen Public Health	93.967	31,429
Immunization Action Plan	93.268	1,749
Total U.S. Department of Health and Human Services		53,384
Total Expenditures of Federal Awards		$ 1,565,208

The accompanying notes are an integral part of this schedule.

JEFFERSON COUNTY, KANSAS

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

1. Organization

Jefferson County, Kansas, (the County), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the Kansas regulatory basis of accounting, which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The County elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position as of December 31, 2025.

5. Outstanding Loans

The County did not have any outstanding loans under any federal grants as of December 31, 2025.

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the Schedule of Expenditures of Federal Awards.

JEFFERSON COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified (Regulatory Basis) Adverse (GAAP)
Internal control over financial reporting:	
Material weakness(es) identified?	____ Yes __X__ No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	____ Yes __X__ None reported
Noncompliance material to financial statements noted?	____ Yes __X__ No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	____ Yes __X__ No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	____ Yes __X__ None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Uniform Guidance?	____ Yes __X__ No

Identification of major programs:

ALN Number(s)	Name of Federal Program or Cluster
21.027	Coronavirus State & Local Fiscal Recoverly Funds

Dollar threshold used to distinguish between type A and type B programs:	$1,000,000
Auditee qualified as low-risk auditee?	____ Yes __X__ No

JEFFERSON COUNTY, KANSAS
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2025

Section II - Financial Statement Findings

Current Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Current Year Findings

None Noted.

JEFFERSON COUNTY, KANSAS
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2025

Section II - Financial Statement Findings

Prior Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Prior Year Findings

None Noted.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

Board of County Commissioners
Jefferson County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Jefferson County, Kansas (the County), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 27, 2026.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal controls 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 27, 2026

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Jefferson County, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of Jefferson County, Kansas (the County), with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirement referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grants agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion of the County's compliance based on our audit. 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, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgement and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies, and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in the internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the County as of and for the year ended December 31, 2025, and have issued our report thereon dated July 27, 2026, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 27, 2026