KIOWA COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2025

KIOWA COUNTY, KANSAS

Regulatory Basis Financial Statement
(Municipality and Selected Related Municipal Entities)

For the Year Ended December 31, 2025

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KIOWA COUNTY, KANSAS

Regulatory Basis Financial Statement
(Municipality and Selected Related Municipal Entities)

For the Year Ended December 31, 2025

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LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Kiowa County, Kansas
211 E. Florida
Greensburg, KS 67054

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Kiowa County, Kansas (the County), a municipality, and its selected related municipal entities including the Kiowa County Extension Council and the Kiowa County Public Library, as of and for the year ended December 31, 2025, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County and the selected related municipal entities, as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's* (*KMAAG*) regulatory basis of accounting and budget laws as described in Note 1.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *KMAAG*. 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 audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws, 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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

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 the *KMAAG* 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 the *KMAAG*, 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 regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the regulatory basis schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. In addition, the other supplementary information (Schedules 4 and 5 as listed in the table of contents), is presented for purposes of additional analysis and is not a required part of the financial statement. 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 statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2024, (not presented herein), and have issued our report thereon dated June 10, 2025, which contained an unmodified opinion on the financial statement. The 2024 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2025, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 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 financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 financial statement or to the 2024 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2024 comparative information is fairly presented in all material respects in relation to the financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1 of the financial statement.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 29, 2026

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

Funds	Unencumbered Cash Balance 01/01/25	Receipts	Expenditures	Unencumbered Cash Balance 12/31/25	Add Accounts Payable and Encumbrances	Treasurer's Cash Balance 12/31/25
General Fund						
General	$ 1,580,802	$ 2,706,951	$ 3,102,324	$ 1,185,429	$ 99,005	$ 1,284,434
Special Purpose Funds						
Ambulance	71,529	198,892	212,618	57,803	25,470	83,273
Appraiser	75,402	368,743	300,627	143,518	16,586	160,104
Bio-Terrorism Grant	32,250	7,838	300	39,788	-	39,788
Building	940,499	314,142	49,874	1,204,767	-	1,204,767
County Clerk's Technology	7,803	1,168	-	8,971	-	8,971
County Health	106,207	482,881	435,827	153,261	24,150	177,411
COVID-19 Grant	154,534	-	154,534	-	-	-
Equipment Reserve	821,388	208,733	150,749	879,372	3,328	882,700
Emergency 911 Phone Service	114,917	71,377	62,167	124,127	-	124,127
Family Planning Grant	15,060	-	-	15,060	-	15,060
Fight Addiction	9,328	2,856	-	12,184	-	12,184
K9 Donation	250	250	-	500	-	500
Landfill Closure	856,447	124,889	198,663	782,673	-	782,673
MIH Grant	142,532	190,810	296,185	37,157	-	37,157
Noxious Weed	91,058	208,630	206,200	93,488	6,797	100,285
Oil & Gas Valuation Depletion Trust	253,346	-	24,999	228,347	-	228,347
Prosecuting Attorneys' Training	9,449	1,279	678	10,050	-	10,050
Prosecutors' Trust	47,009	-	-	47,009	-	47,009
Register of Deeds' Technology	40,616	4,672	8,265	37,023	-	37,023
Road and Bridge	807,571	2,054,438	2,420,970	441,039	100,573	541,612
Rural Fire District	102,025	197,627	164,000	135,652	1,858	137,510
Sheriff	46,534	1,862,467	1,873,064	35,937	111,761	147,698
Sheriff Donations	568	-	-	568	-	568
Special Law Enforcement Trust	42,633	14,658	33,207	24,084	-	24,084
Special Road and Bridge	1,941,763	1,005,433	273,090	2,674,106	17,077	2,691,183
Special Road Machinery and Equipment	211,005	310,893	290,250	231,648	-	231,648
Trail Program	-	5,000	5,000	-	-	-
County Treasurer's Technology	11,265	1,168	-	12,433	-	12,433
Motor Vehicle Operating	20,283	27,562	28,736	19,109	-	19,109
Women, Infants and Children Grant	39,496	239,118	213,181	65,433	-	65,433
Worthless Check	602	-	-	602	-	602
Total Special Purpose Funds	7,013,369	7,905,524	7,403,184	7,515,709	307,600	7,823,309
Business Funds						
Solid Waste	99,331	259,117	290,124	68,324	15,205	83,529
Health Insurance	1,429,881	598,743	597,465	1,431,159	94,221	1,525,380
Total Business Funds	1,529,212	857,860	887,589	1,499,483	109,426	1,608,909
Related Municipal Entities						
Kiowa County Extension Council	156,917	156,695	121,153	192,459	-	192,459
Kiowa County Public Library	168,955	134,319	138,487	164,787	16,538	181,325
Total Related Municipal Entities	325,872	291,014	259,640	357,246	16,538	373,784
Total Reporting Entity (excluding Agency Funds and certain Related Municipal Entities) (memorandum only)	$10,449,255	$ 11,761,349	$11,652,737	$ 10,557,867	$ 532,569	$ 11,090,436

Composition of Cash		
Demand deposits:		
SJN Bank of Kansas	$ 2,090,224	
Centera Bank	1,630,419	
Peoples State Bank	32,518	
Total demand deposits		$ 3,753,161
Time deposits:		
SJN Bank of Kansas	8,238,991	
The Bank of Haviland	4,746,618	
Peoples State Bank	1,957,591	
Total time deposits		14,943,200
Certificates of deposit:		
The Bank of Haviland	140,000	
Centera Bank	450,000	
Peoples State Bank	670,679	
Total certificates of deposit		1,260,679
Plus deposits in transit		37,813
Less outstanding checks		(255,111)
Change funds		2,505
Total cash		19,742,247
Less Agency Funds per Schedule 3		(9,025,595)
Plus selected Related Municipal Entities		373,784
Total (excluding Agency Funds and certain Related Municipal Entities)		$ 11,090,436

The accompanying Notes to the Financial Statement are an integral part of this statement.

Notes to the Financial Statement

1. Summary of significant accounting policies

Kiowa County, Kansas, (the County) was established in 1886 and is an organized county having the powers, duties and privileges granted to counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents Kiowa County (the municipality) and selected related municipal entities. The related municipal entities discussed below are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

The Kiowa County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council was created under K.S.A. 2-601 and is governed by an elected executive board. The County levies taxes for the support of the Council. Kansas State University provides the Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

The Kiowa County Public Library operates the County's library and provides services for the residents of Kiowa County. It was created under K.S.A. 12-1218 and has its own Board of Directors, which operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, which also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library building is titled to the County. Bond issuances for the Library's benefit must be approved by the County.

The related municipal entities discussed below are not included in the County's financial statement but are related municipal entities because they were established to benefit the County and/or its constituents.

The Kiowa County Memorial Hospital Board of Trustees' Fund operates the County's hospital and provides services for the residents of Kiowa County. It was created under K.S.A. 19-4601 and has its own Board of Trustees, which operates independently from the County. The Board of Trustees is responsible for the management and fiscal accountability of the Hospital. The Board is an elected board. The County Commissioners levy taxes for Hospital operations. The Hospital building is titled to the County. Bond issuances for the Hospital's benefit must be approved by the County. The Hospital has a December 31st year end. Separate financial statements have been issued for the Kiowa County Memorial Hospital Board of Trustees' Fund and can be obtained at their offices at 721 W. Kansas Ave., Greensburg, KS 67054.

Southwest Kansas Regional Juvenile Detention Center is a jointly-governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Kiowa County has no equity interest in, nor does the County materially contribute to, the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

1. Summary of significant accounting policies (continued)

B. 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.

C. Regulatory basis fund types

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

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

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

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

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

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits, and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the General fund.

1. Summary of significant accounting policies (continued)

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

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

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2025, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals

Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

2. Stewardship, compliance and accountability

A. 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 fund, business funds and internal service 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 adoption of the final budget has been 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 receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the year.

The legal level of budgetary control is the fund level. 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 adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

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

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2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
A legal operating budget is not required for capital projects funds, internal service funds, trust funds and the following special purpose and business funds:

Bio-Terrorism Grant
Building
County Clerk's Technology
COVID-19 Grant
Equipment Reserve
Family Planning Grant
K9 Donation
Landfill Closure
MIH Grant
Oil & Gas Valuation Depletion Trust
Prosecuting Attorneys' Training
Prosecutors' Trust
Register of Deeds' Technology
Sheriff Donations
Special Law Enforcement Trust
Special Road Machinery and Equipment
Trail Program
County Treasurer's Technology
Motor Vehicle Operating
Women, Infants and Children Grant
Worthless Check
Health Insurance

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

B. Noncompliance with finance-related legal and contractual provisions
References made herein to the statutes (K.S.A.) are not intended as interpretation of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney, the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2025.

3. Detailed notes on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary statement of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Cash on hand	$ 2,505
Carrying amount of deposits	19,739,742
Total cash	$ 19,742,247

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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 itself, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

Concentration of credit risk

State 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 K.S.A. 9-1405.

Custodial credit risk - deposits

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

At December 31, 2025, the County's carrying amount of deposits was $19,739,742 and the bank balance was $19,957,040. Of the bank balance, 100% was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,383,521 was covered by federal depository insurance and $18,573,519 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	SJN Bank of Kansas	The Bank of Haviland	Centera Bank	Peoples State Bank
FDIC coverage	$ 601,003	$ 250,000	$ 250,000	$ 282,518
Pledged securities at market value	12,471,219	4,692,478	1,921,778	3,336,572
Total coverage	$ 13,072,222	$ 4,942,478	$ 2,171,778	$ 3,619,090
Funds on deposit	$ 10,329,215	$ 4,886,618	$ 2,080,419	$ 2,660,788
Funds at risk	$ -	$ -	$ -	$ -

The carrying amount of deposits for the Kiowa County Extension Council, a related municipal entity, was $192,459 and the bank balance was $207,406. All of the $207,406 bank balance was covered by federal depository insurance.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk - deposits (continued)
The carrying amount of deposits for the Kiowa County Public Library, a related municipal entity, was $181,325 and the bank balance was $184,141. All of the $184,141 bank balance was covered by federal depository insurance.

Custodial credit risk - investments
Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2025.

B. Capital projects
Capital project authorizations with approved change orders compared with expenditures from inception to December 31, 2025, are as follows:

Projects	Project Authorization	Expenditures to Date	Committed
Moderate Income Housing Grant development project	$ 900,000	$ 800,245	$ 99,755
Courthouse access control system	92,595	92,595	-
Engineering for bridge #43	75,000	56,250	18,750
County landfill design	77,350	9,145	68,205
Pavilion structure at fairgrounds	39,650	39,490	-
Landfill building addition	139,161	-	139,161

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

Issue	Date of Issue	Maximum Interest Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/25	Additions	Reductions/ Payments	Balance 12/31/25	Interest Paid
Finance leases payable:									
Caterpillar - motor grader	12/21/20	2.603%	$ 302,985	12/21/26	$ 181,334	$ -	$ 61,535	$ 119,799	$ 8,754
Caterpillar - motor grader	04/05/21	4.888%	323,844	03/26/27	210,409	-	27,641	182,768	10,519
Caterpillar - motor grader	07/04/21	5.550%	289,248	06/28/27	194,908	-	22,602	172,306	10,818
Foley track loader	04/21/22	4.466%	257,948	05/06/30	187,800	-	24,237	163,563	10,763
Bobcat compact track loader	11/30/22	6.366%	78,623	11/30/27	57,259	-	6,247	51,012	3,753
Caterpillar - motor grader	01/23/24	5.990%	270,901	01/31/32	270,901	-	27,942	242,959	17,058
Postage machine	11/26/25	3.830%	17,450	12/31/30	-	17,450	-	17,450	-
2025 Caterpillar motor grader	11/26/25	4.990%	305,095	12/11/33	-	305,095	-	305,095	-
Total contractual liabilities					$ 1,102,611	$ 322,545	$ 170,204	$ 1,254,952	$ 61,665

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

	Year						
	2026	2027	2028	2029	2030	2031-2033	Total
Principal:							
Finance leases payable	$ 263,690	$ 436,249	$ 94,743	$ 100,074	$ 125,587	$ 234,609	$ 1,254,952
Interest:							
Finance leases payable	66,323	54,612	30,735	25,405	19,772	26,044	222,891
Total principal and interest	$ 330,013	$ 490,861	$ 125,478	$ 125,479	$ 145,359	$ 260,653	$ 1,477,843

3. Detailed notes on all funds (continued)

C. Long-term contractual liabilities (continued)

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation adjusted for exempt farm property, business aircraft and motor vehicles given by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Regulatory Authority	Amount
General	Building	19-120	$ 200,000
General	Equipment Reserve	19-119	75,000
General	Landfill Closure	19-120	105,000
Ambulance	Equipment Reserve	12-110d	10,000
Noxious Weed	Equipment Reserve	19-119	40,000
Road and Bridge	Special Road Machinery and Equipment	68-141g	80,000
Rural Fire District	Equipment Reserve	19-119	30,000
Special Road and Bridge	Special Road Machinery and Equipment	68-559a	100,000
Motor Vehicle Operating	General	8-145	20,283
County Treasurer - Inmate Trust Fund	Building	19-120	12,000
County Treasurer - Inmate Trust Fund	Equipment Reserve	19-119	26,353
Total			$ 698,636

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

The Health Insurance fund (an internal service fund) accounts for the County's payments on uninsured losses. The County transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future catastrophic losses. The County's group stop loss limit at December 31, 2025, is $522,165.

4. Other information (continued)

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. On September 30, 1997, the County closed the old landfill. In October 2000, the County opened a new landfill. The $1,259,992 reported as landfill closure and post-closure care liability at December 31, 2025, represents the cumulative amount reported to date based on the use of 98.38 percent of the estimated capacity of the landfill's phase one. The County will recognize the remaining estimated cost of closure and post-closure care of $20,750 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2025. The County estimates approximately 0.39 years remain prior to the closure of the landfill's phase one. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Post-employment health care benefits

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 these financial statements.

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

Death and Disability Other Post Employment Benefits

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

D. Compensated absences

The County's policy regarding paid time off permits employees to accumulate paid time off at a rate based on service tenure and scheduled hours worked. The maximum rate is 0.1231 per scheduled hour worked up to 288 hours per year with a maximum carryover of 324 hours. Upon reaching the maximum number of paid time off hours, leave accrual will be changed to extended illness leave and deposited into the employee's extended illness bank until a maximum of 720 hours are attained. Upon termination of employment, employees are entitled to payment for all unused paid time off, and for extended illness bank hours at a rate based on years of service up to 100%. The County's policy is to recognize the costs of paid time off when actually paid.

4. Other information (continued)

E. 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kspers.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $340,589 for the year ended December 31, 2025.

Net pension liability: At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $2,590,308. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

4. Other information (continued)

E. Defined benefit pension plan (continued)
Employees of the selected related municipal entities, the Kiowa County Extension Council and the Kiowa County Public Library, also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entities and their employees. Contributions to the pension plan from the Kiowa County Extension Council were $665 for the year ended December 31, 2025, and the Council's proportionate share of the collective net pension liability reported by KPERS was $17,076. Contributions to the pension plan from the Kiowa County Public Library were $5,531 for the year ended December 31, 2025, and the Library's proportionate share of the collective net pension liability reported by KPERS was $46,599.

F. Commitments and contingencies

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

Litigation
The County is a party to various claims, none of which are expected to have a material financial impact on the financial statement.

G. Subsequent events
Subsequent to December 31, 2025, the County entered into contracts for projects totaling $1,747,448 and approved the following lease purchase agreements:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity
Finance leases payable:				
2026 Caterpillar motor grader	05/12/26	4.990%	$ 318,349	05/12/32
2026 Caterpillar excavator	06/30/26	4.990%	171,466	06/30/32

The future maturities and interest for the next five years and in five-year increments through maturity under these lease agreements are as follows:

Year	Principal	Interest	Total
2026	$ 83,211	$ -	$ 83,211
2027	62,922	20,290	83,212
2028	66,061	17,150	83,211
2029	69,358	13,853	83,211
2030	72,819	10,392	83,211
2031-2032	135,444	9,703	145,147
Total	$ 489,815	$ 71,388	$ 561,203

Regulatory Required Supplementary Information

SCHEDULE 1

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

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	$ 3,344,191	$ 3,102,324	$ (241,867)
Special Purpose Funds			
Ambulance	215,500	212,618	(2,882)
Appraiser	389,104	300,627	(88,477)
County Health	465,744	435,827	(29,917)
Emergency 911 Phone Service	216,781	62,167	(154,614)
Fight Addiction	14,698	-	(14,698)
Noxious Weed	255,500	206,200	(49,300)
Road and Bridge	2,530,370	2,420,970	(109,400)
Rural Fire District	399,203	164,000	(235,203)
Sheriff	1,969,824	1,873,064	(96,760)
Special Road and Bridge	2,068,500	273,090	(1,795,410)
Business Fund			
Solid Waste	305,000	290,124	(14,876)

General Fund

Fund Description
The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in three categories as follows:

General government:
- *General and administrative
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Direct election
- *Commons Media Center
- *Employee benefits
- *Community Center
- *Commons Building
- *County storage building
- *Maintenance department
- *Agricultural extension
- *Conservation district
- *County fair
- *Historical records
- *Library
- *Services for elderly
- *Swimming pool
- *Economic development
- *CASA

Public safety:
- *County Attorney
- *County Attorney - diversion
- *District court
- *Emergency Operations Center
- *Weather tower

Health and sanitation:
- *Mental rehabilitation
- *Area mental health

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 2,094,727	$ 2,055,049	$ 1,827,982	$ 227,067
Intergovernmental receipts	11,158	9,038	15,882	(6,844)
Licenses and fees	50,927	50,713	20,000	30,713
Use of money and property	260,284	252,676	10,000	242,676
Other	361,171	319,192	285,000	34,192
Transfers in	20,575	20,283	-	20,283
Total receipts	2,798,842	2,706,951	$ 2,158,864	$ 548,087
Expenditures:				
General government:				
General and administrative	502,686	405,862	$ 590,575	$ (184,713)
County Commission	348,313	281,289	356,890	(75,601)
County Clerk	204,285	272,362	260,333	12,029
County Treasurer	212,737	226,562	231,113	(4,551)
Register of Deeds	159,926	187,911	196,526	(8,615)
Direct election	42,125	24,921	52,720	(27,799)
Commons Media Center	45,000	40,000	40,000	-
Employee benefits	3,332	3,280	20,000	(16,720)
Community Center	12,097	24,547	34,000	(9,453)
Commons Building	40,561	44,236	60,000	(15,764)
County storage building	-	-	10,000	(10,000)
Maintenance department	234,968	243,726	261,160	(17,434)
Other agencies - general government	516,000	526,600	526,600	-
Public safety:				
County Attorney	203,413	210,495	215,304	(4,809)
County Attorney - diversion	7,845	10,597	68,217	(57,620)
District court	81,188	74,378	75,000	(622)
Emergency Operations Center	100,907	111,344	145,503	(34,159)
Other agencies - public safety	7,257	4,964	11,000	(6,036)
Health and sanitation:				
Other agencies - health and sanitation	29,250	29,250	29,250	-
Transfers out	385,000	380,000	160,000	220,000
Total expenditures	3,136,890	3,102,324	$ 3,344,191	$ (241,867)
Receipts under expenditures	(338,048)	(395,373)		
Unencumbered cash, beginning of year	1,918,850	1,580,802		
Unencumbered cash, end of year	$ 1,580,802	$ 1,185,429		

Special Purpose Funds

Fund Descriptions

Special Purpose funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose funds used by Kiowa County, Kansas, are:

Ambulance:
This fund is used to account for monies used for the operation of the Kiowa County EMS.

Appraiser:
This fund is used to account for monies to maintain and operate an office to carry out the appraisal of all taxable property to determine the tax base upon which taxes may be levied within the County.

Bio-Terrorism Grant:
This fund is used to account for grant funds received for the prevention of bio-terrorism.

Building:
This fund is used to account for monies reserved for future capital improvement requirements as deemed necessary by the County Commissioners.

County Clerk's Technology:
This fund is used to account for monies used to acquire equipment and technological services for the office of the County Clerk.

County Health:
This fund is used to account for monies to pay for health services provided by the County.

COVID-19 Grant:
This fund is used to account for grant funds received to help cover local expenditures incurred due to the public health emergency caused by the Coronavirus Disease 2019 (COVID-19).

Equipment Reserve:
This fund is used to account for monies set aside to finance the acquisition of equipment for the County.

Emergency 911 Phone Service:
This fund is used to account for proceeds received from a tariff imposed by the County which is collected by the telephone service supplier from all telephone service users. The funds are used to pay for the establishment of a service to provide emergency phone support for police, fire, medical and other emergency situations; and to pay for certain ongoing charges, improvements, equipment and physical enhancements.

Family Planning Grant:
This fund is used to account for grants funds received for health services for family planning.

Fight Addiction:
This fund is used to account for grant funds received to fight opioid addiction in the County.

K9 Donation:
This fund is used to account for donations of monies to be used for the Sheriff Department's drug dogs.

(continued)

Special Purpose Funds

(continued)

Landfill Closure:
This fund is used to account for the activities of the County's landfill monitoring programs and future planning for long-term solid waste management programs.

MIH Grant:
This fund is used to account for grant funds received for the Moderate Income Housing Grant program development project.

Noxious Weed:
This fund is used to account for monies used in the control of the spread of and eradication of noxious weeds in the County.

Oil & Gas Valuation Depletion Trust:
This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's General fund as oil and gas reserves decline resulting in a decrease in valuation.

Prosecuting Attorneys' Training:
This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

Prosecutors' Trust:
This fund is used to account for taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for criminal prosecution purposes and costs related thereto.

Register of Deeds' Technology:
This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

Road and Bridge:
This fund is used to account for monies used in the operation of the Road and Bridge department, which is responsible for the building and maintenance of roads and bridges in Kiowa County.

Rural Fire District:
This fund is used to account for monies needed to carry out the operations of the Rural Fire department.

Sheriff:
This fund is used to account for the operation of the Sheriff department and County jail.

Sheriff Donations:
This fund is used to account for donations of monies for use by the Sheriff's department.

(continued)

Special Purpose Funds

(continued)

Special Law Enforcement Trust:
This fund is used to account for taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for law enforcement and criminal prosecution purposes.

Special Road and Bridge:
This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

Special Road Machinery and Equipment:
This fund is used to account for monies from the Road and Bridge funds to be used for purchasing construction equipment for the Road and Bridge department or building bridges within Kiowa County.

Trail Program:
This fund is used to account for monies received from the Boot Hill Casino and Resort TRAIL Program which are be used to promote tourism in Southwest Kansas.

County Treasurer's Technology:
This fund is used to account for monies used to acquire equipment and technological services for the office of the County Treasurer.

Motor Vehicle Operating:
This fund is used to account for funds received from the registration fees collected for the State of Kansas motor vehicle department. The funds are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The funds are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Women, Infants and Children Grant:
This fund is used to account for grant monies for the Women, Infants and Children program in the County.

Worthless Check:
This fund is used to account for fees collected on worthless checks which are to help fund the normal operating expenses of the County Attorney's office.

Note: The County budgets all special purpose funds except for the Bio-Terrorism Grant; Building; County Clerk's Technology; COVID-19 Grant; Equipment Reserve; Family Planning Grant; K9 Donation; Landfill Closure; MIH Grant; Oil & Gas Valuation Depletion Trust; Prosecuting Attorneys' Training; Prosecutors' Trust; Register of Deeds' Technology; Sheriff Donations; Special Law Enforcement Trust; Special Road Machinery and Equipment; Trail Program, County Treasurer's Technology; Motor Vehicle Operating; Women, Infants and Children Grant; and Worthless Check funds.

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 184,889	$ 188,721	$ 190,472	$ (1,751)
Motor vehicle	8,807	8,726	8,550	176
Delinquent property	1,426	1,445	-	1,445
Total receipts	195,122	198,892	$ 199,022	$ (130)
Expenditures:				
Health and sanitation:				
Contractual	135,809	202,618	$ 215,500	$ (12,882)
Transfers out	20,000	10,000	-	10,000
Total expenditures	155,809	212,618	$ 215,500	$ (2,882)
Receipts over (under) expenditures	39,313	(13,726)		
Unencumbered cash, beginning of year	32,216	71,529		
Unencumbered cash, end of year	$ 71,529	$ 57,803		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 252,320	$ 351,897	$ 354,089	$ (2,192)
Motor vehicle	10,524	11,512	11,612	(100)
Delinquent property	1,969	2,107	-	2,107
Other	3,816	3,227	-	3,227
Total receipts	268,629	368,743	$ 365,701	$ 3,042
Expenditures:				
Appraiser:				
Personnel	143,125	148,399	$ 180,687	$ (32,288)
Health insurance	44,765	42,290	54,146	(11,856)
Benefits and payroll taxes	30,118	32,130	33,156	(1,026)
Contractual	23,756	24,401	43,200	(18,799)
Commodities	7,313	4,715	18,000	(13,285)
Capital outlay	-	5,970	10,000	(4,030)
Total Appraiser	249,077	257,905	339,189	(81,284)
GIS:				
Personnel	33,300	35,200	34,539	661
Benefits and payroll taxes	-	-	6,376	(6,376)
Capital outlay	7,645	7,522	9,000	(1,478)
Total GIS	40,945	42,722	49,915	(7,193)
Total expenditures	290,022	300,627	$ 389,104	$ (88,477)
Receipts over (under) expenditures	(21,393)	68,116		
Unencumbered cash, beginning of year	96,795	75,402		
Unencumbered cash, end of year	$ 75,402	$ 143,518		

KIOWA COUNTY, KANSAS
Bio-Terrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 9,221	$ 7,838
Expenditures:		
Public safety:		
Commodities	9,048	300
Receipts over expenditures	173	7,538
Unencumbered cash, beginning of year	32,077	32,250
Unencumbered cash, end of year	$ 32,250	$ 39,788

KIOWA COUNTY, KANSAS
Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ -	$ 102,142
Transfers in	300,000	212,000
Total receipts	300,000	314,142
Expenditures:		
General government:		
Capital outlay	81,074	49,874
Receipts over expenditures	218,926	264,268
Unencumbered cash, beginning of year	721,573	940,499
Unencumbered cash, end of year	$ 940,499	$ 1,204,767

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

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 917	$ 1,168
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	917	1,168
Unencumbered cash, beginning of year	6,886	7,803
Unencumbered cash, end of year	$ 7,803	$ 8,971

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 195,348	$ 348,283	$ 351,519	$ (3,236)
Motor vehicle	9,046	9,149	9,034	115
Delinquent property	1,551	1,800	-	1,800
Intergovernmental receipts	81,713	41,875	10,000	31,875
Licenses and fees	95,765	81,774	40,000	41,774
Total receipts	383,423	482,881	$ 410,553	$ 72,328
Expenditures:				
Health and sanitation:				
Personnel	233,232	247,935	$ 253,968	$ (6,033)
Health insurance	75,308	80,209	74,894	5,315
Benefits and payroll taxes	43,216	45,229	46,882	(1,653)
Contractual	47,366	28,397	40,000	(11,603)
Commodities	92,985	34,057	40,000	(5,943)
Capital outlay	-	-	10,000	(10,000)
Total expenditures	492,107	435,827	$ 465,744	$ (29,917)
Receipt over (under) expenditures	(108,684)	47,054		
Unencumbered cash, beginning of year	214,891	106,207		
Unencumbered cash, end of year	$ 106,207	$ 153,261		

KIOWA COUNTY, KANSAS
COVID-19 Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ -
Expenditures:		
General government:		
Contractual	76,206	154,534
Transfers out	250,000	-
Total expenditures	326,206	154,534
Receipts under expenditures	(326,206)	(154,534)
Unencumbered cash, beginning of year	480,740	154,534
Unencumbered cash, end of year	$ 154,534	$ -

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

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 24,098	$ 24,106
Transfers in	120,000	181,353
Donations	2,184	3,274
Total receipts	146,282	208,733
Expenditures:		
General government:		
Capital outlay	224,268	150,749
Transfers out	22,994	-
Total expenditures	247,262	150,749
Receipts over (under) expenditures	(100,980)	57,984
Unencumbered cash, beginning of year	922,368	821,388
Unencumbered cash, end of year	$ 821,388	$ 879,372

KIOWA COUNTY, KANSAS
Emergency 911 Phone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Fees	$ 75,014	$ 71,377	$ 50,000	$ 21,377
Expenditures:				
Public safety:				
Contractual	105,605	62,167	$ 216,781	$ (154,614)
Receipts over (under) expenditures	(30,591)	9,210		
Unencumbered cash, beginning of year	145,508	114,917		
Unencumbered cash, end of year	$ 114,917	$ 124,127		

KIOWA COUNTY, KANSAS
Family Planning Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ -
Expenditures:		
Health and sanitation:		
Commodities	7,614	-
Receipts under expenditures	(7,614)	-
Unencumbered cash, beginning of year	22,674	15,060
Unencumbered cash, end of year	$ 15,060	$ 15,060

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 4,630	$ 2,856	$ 5,000	$ (2,144)
Expenditures:				
Health and sanitation:				
Commodities	-	-	$ 14,698	$ (14,698)
Receipts over expenditures	4,630	2,856		
Unencumbered cash, beginning of year	4,698	9,328		
Unencumbered cash, end of year	$ 9,328	$ 12,184		

KIOWA COUNTY, KANSAS
K9 Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 250	$ 250
Expenditures:		
Public safety:		
Commodities	-	-
Receipts over expenditures	250	250
Unencumbered cash, beginning of year	-	250
Unencumbered cash, end of year	$ 250	$ 500

KIOWA COUNTY, KANSAS
Landfill Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 2,312	$ 19,889
Transfers in	42,500	105,000
Total receipts	44,812	124,889
Expenditures:		
Health and sanitation:		
Contractual	-	198,663
Receipts over (under) expenditures	44,812	(73,774)
Unencumbered cash, beginning of year	811,635	856,447
Unencumbered cash, end of year	$ 856,447	$ 782,673

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

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 396,591	$ 190,810
Transfers in	250,000	-
Total receipts	646,591	190,810
Expenditures:		
General government:		
Capital outlay	504,059	296,185
Receipts over (under) expenditures	142,532	(105,375)
Unencumbered cash, beginning of year	-	142,532
Unencumbered cash, end of year	$ 142,532	$ 37,157

KIOWA COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 218,912	$ 174,378	$ 176,016	$ (1,638)
Motor vehicle	8,224	9,866	10,123	(257)
Delinquent property	1,681	1,565	-	1,565
Other	3,026	22,821	-	22,821
Total receipts	231,843	208,630	$ 186,139	$ 22,491
Expenditures:				
Public works:				
Personnel	90,603	44,807	$ 80,000	$ (35,193)
Health insurance	11,632	7,532	30,000	(22,468)
Benefits and payroll taxes	16,203	7,862	15,000	(7,138)
Contractual	14,295	17,540	17,000	540
Commodities	75,238	88,459	75,000	13,459
Capital outlay	-	-	15,000	(15,000)
Contingency	-	-	23,500	(23,500)
Transfers out	20,000	40,000	-	40,000
Total expenditures	227,971	206,200	$ 255,500	$ (49,300)
Receipts over expenditures	3,872	2,430		
Unencumbered cash, beginning of year	87,186	91,058		
Unencumbered cash, end of year	$ 91,058	$ 93,488		

KIOWA COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ -
Expenditures:		
General government:		
Contractual	-	24,999
Receipts under expenditures	-	(24,999)
Unencumbered cash, beginning of year	253,346	253,346
Unencumbered cash, end of year	$ 253,346	$ 228,347

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

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,589	$ 1,279
Expenditures:		
Public safety:		
Contractual	896	678
Receipts over expenditures	693	601
Unencumbered cash, beginning of year	8,756	9,449
Unencumbered cash, end of year	$ 9,449	$ 10,050

KIOWA COUNTY, KANSAS
Prosecutors' Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ -	$ -
Expenditures:		
Public safety:		
Commodities	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	47,009	47,009
Unencumbered cash, end of year	$ 47,009	$ 47,009

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

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 3,666	$ 4,672
Expenditures:		
General government:		
Capital outlay	3,461	8,265
Receipts over (under) expenditures	205	(3,593)
Unencumbered cash, beginning of year	40,411	40,616
Unencumbered cash, end of year	$ 40,616	$ 37,023

KIOWA COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,573,949	$ 1,398,676	$ 1,409,546	$ (10,870)
Motor vehicle	65,371	72,685	72,727	(42)
Delinquent property	12,128	11,637	-	11,637
Intergovernmental receipts	300,138	339,382	292,681	46,701
Contract proceeds	215,000	215,000	215,000	-
Other	824	17,058	-	17,058
Total receipts	2,167,410	2,054,438	$ 1,989,954	$ 64,484
Expenditures:				
Public works:				
Personnel	840,316	917,148	$ 950,000	$ (32,852)
Health insurance	249,764	286,079	300,000	(13,921)
Benefits and payroll taxes	147,922	165,338	175,370	(10,032)
Contractual	138,412	180,789	165,000	15,789
Commodities	559,448	549,916	600,000	(50,084)
Capital outlay	221,912	241,700	340,000	(98,300)
Transfers out	25,000	80,000	-	80,000
Total expenditures	2,182,774	2,420,970	$ 2,530,370	$ (109,400)
Receipts under expenditures	(15,364)	(366,532)		
Unencumbered cash, beginning of year	822,935	807,571		
Unencumbered cash, end of year	$ 807,571	$ 441,039		

KIOWA COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 213,958	$ 189,974	$ 191,161	$ (1,187)
Motor vehicle	5,462	7,018	7,145	(127)
Delinquent property	1,159	560	-	560
Other	-	75	-	75
Total receipts	220,579	197,627	$ 198,306	$ (679)
Expenditures:				
Public safety:				
Personnel	37,765	34,821	$ 47,000	$ (12,179)
Benefits and payroll taxes	3,503	3,181	-	3,181
Contractual	42,250	51,260	33,000	18,260
Commodities	34,105	44,738	40,000	4,738
Capital outlay	56,146	-	254,203	(254,203)
Transfers out	25,000	30,000	25,000	5,000
Total expenditures	198,769	164,000	$ 399,203	$ (235,203)
Receipts over expenditures	21,810	33,627		
Unencumbered cash, beginning of year	80,215	102,025		
Unencumbered cash, end of year	$ 102,025	$ 135,652		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,429,118	$ 1,776,513	$ 1,793,199	$ (16,686)
Motor vehicle	68,323	67,133	66,110	1,023
Delinquent property	11,636	11,871	-	11,871
Intergovernmental receipts	16,800	1,755	45,000	(43,245)
Licenses and fees	5,191	5,195	-	5,195
Total receipts	1,531,068	1,862,467	$ 1,904,309	$ (41,842)
Expenditures:				
Public safety:				
Sheriff:				
Personnel	747,529	764,790	$ 786,006	$ (21,216)
Health insurance	177,803	219,354	234,456	(15,102)
Benefits and payroll taxes	133,344	137,567	145,097	(7,530)
Contractual	187,649	180,269	160,000	20,269
Commodities	77,745	78,123	70,000	8,123
Capital outlay	16,011	28,237	35,000	(6,763)
Total Sheriff	1,340,081	1,408,340	1,430,559	(22,219)
Sheriff - jail:				
Personnel	246,639	224,625	277,871	(53,246)
Health insurance	66,645	77,844	74,099	3,745
Benefits and payroll taxes	43,308	38,461	51,295	(12,834)
Contractual	66,949	94,645	100,000	(5,355)
Commodities	38,055	25,125	30,000	(4,875)
Capital outlay	3,533	4,024	6,000	(1,976)
Total Sheriff - jail	465,129	464,724	539,265	(74,541)
Total expenditures	1,805,210	1,873,064	$ 1,969,824	$ (96,760)
Receipts under expenditures	(274,142)	(10,597)		
Unencumbered cash, beginning of year	320,676	46,534		
Unencumbered cash, end of year	$ 46,534	$ 35,937		

KIOWA COUNTY, KANSAS
Sheriff Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 25	$ -
Expenditures:		
Public safety:		
Commodities	-	-
Receipts over expenditures	25	-
Unencumbered cash, beginning of year	543	568
Unencumbered cash, end of year	$ 568	$ 568

KIOWA COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 32,533	$ 14,658
Expenditures:		
Public safety:		
Commodities	21,110	33,207
Receipts over (under) expenditures	11,423	(18,549)
Unencumbered cash, beginning of year	31,210	42,633
Unencumbered cash, end of year	$ 42,633	$ 24,084

KIOWA COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,074,169	$ 946,326	$ 955,177	$ (8,851)
Motor vehicle	50,179	51,046	49,687	1,359
Delinquent property	8,163	8,061	-	8,061
Intergovernmental receipts	192,234	-	-	-
Other	651	-	-	-
Total receipts	1,325,396	1,005,433	$ 1,004,864	$ 569
Expenditures:				
Public works:				
Contractual	6,787	56,884	$ 108,500	$ (51,616)
Commodities	133,001	108,706	425,000	(316,294)
Capital outlay	165,659	7,500	1,535,000	(1,527,500)
Transfer out	150,000	100,000	-	100,000
Total expenditures	455,447	273,090	$ 2,068,500	$ (1,795,410)
Receipts over expenditures	869,949	732,343		
Unencumbered cash, beginning of year	1,071,814	1,941,763		
Unencumbered cash, end of year	$ 1,941,763	$ 2,674,106		

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

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 60,696	$ 130,893
Transfers in	175,000	180,000
Total receipts	235,696	310,893
Expenditures:		
Public works:		
Capital outlay	49,497	290,250
Receipts over expenditures	186,199	20,643
Unencumbered cash, beginning of year	24,806	211,005
Unencumbered cash, end of year	$ 211,005	$ 231,648

KIOWA COUNTY, KANSAS
Trail Program Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ -	$ 5,000
Expenditures:		
General government:		
Contractual	-	5,000
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

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

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 916	$ 1,168
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	916	1,168
Unencumbered cash, beginning of year	10,349	11,265
Unencumbered cash, end of year	$ 11,265	$ 12,433

KIOWA COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 28,089	$ 27,562
Expenditures:		
General government:		
Personnel	5,380	5,245
Commodities	2,426	3,208
Transfers out	20,575	20,283
Total expenditures	28,381	28,736
Receipts under expenditures	(292)	(1,174)
Unencumbered cash, beginning of year	20,575	20,283
Unencumbered cash, end of year	$ 20,283	$ 19,109

KIOWA COUNTY, KANSAS
Women, Infants and Children Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 219,248	$ 239,118
Expenditures:		
Health and sanitation:		
Commodities	217,924	213,181
Receipts over expenditures	1,324	25,937
Unencumbered cash, beginning of year	38,172	39,496
Unencumbered cash, end of year	$ 39,496	$ 65,433

KIOWA COUNTY, KANSAS
Worthless Check Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ -	$ -
Expenditures:		
Public safety:		
Commodities	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	602	602
Unencumbered cash, end of year	$ 602	$ 602

Business Funds

Fund Description

The Business funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the County Commissioners is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County Commissioners have decided that periodic determination of net income is appropriate for accountability purposes.

The Business funds used by Kiowa County, Kansas, are:

Solid Waste:

This fund is used to account for the activities of the County's landfill operations.

Health Insurance:

This fund is an internal service fund used to account for monies for the employee health costs. Note: The County does not budget for this fund.

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 269,017	$ 213,248	$ 215,256	$ (2,008)
Motor vehicle	9,764	11,774	12,441	(667)
Delinquent property	1,982	1,900	-	1,900
User fees	11,974	32,195	-	32,195
Total receipts	292,737	259,117	$ 227,697	$ 31,420
Expenditures:				
Health and sanitation:				
Personnel	91,153	94,922	$ 105,000	$ (10,078)
Health insurance	55,945	59,460	60,000	(540)
Benefits and payroll taxes	15,726	16,728	20,000	(3,272)
Contractual	33,527	35,658	40,000	(4,342)
Commodities	40,201	48,356	45,000	3,356
Capital outlay	35,000	35,000	35,000	-
Transfers out	12,500	-	-	-
Total expenditures	284,052	290,124	$ 305,000	$ (14,876)
Receipts over (under) expenditures	8,685	(31,007)		
Unencumbered cash, beginning of year	90,646	99,331		
Unencumbered cash, end of year	$ 99,331	$ 68,324		

KIOWA COUNTY, KANSAS
Health Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Premiums	$ 741,876	$ 582,828
Use of money and property	15,241	15,915
Total receipts	757,117	598,743
Expenditures:		
General government:		
Claims paid	726,920	597,465
Receipts over expenditures	30,197	1,278
Unencumbered cash, beginning of year	1,399,684	1,429,881
Unencumbered cash, end of year	$ 1,429,881	$ 1,431,159

Related Municipal Entities

Fund Description

Related municipal entities are legally separate from the County. Each related municipal entity has a December 31st year end. Neither related municipal entity is subject to a legally adopted annual operating budget; however, internal operating budget information is presented for the Kiowa County Extension Council.

The related municipal entities included by Kiowa County, Kansas, are:

Kiowa County Extension Council:

The Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected board. The County levies taxes for the support of the Council. Kansas State University provides the Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Kiowa County Public Library:

The Library Board operates the County's libraries and provides services for the residents of Kiowa County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library buildings are titled to the County. Bond issuances for the Library's benefit must be approved by the County.

KIOWA COUNTY, KANSAS
Kiowa County Extension Council
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual	Current Year Internal Budget*	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 149,410	$ 150,624	$ 163,804	$ (13,180)
Educational services	-	2,771	-	2,771
Use of money and property	80	2,601	-	2,601
Other	2,383	699	-	699
Total receipts	151,873	156,695	$ 163,804	$ (7,109)
Expenditures:				
Culture and recreation:				
Personnel	131,186	91,260	$ 153,900	$ (62,640)
Contractual	4,086	4,857	5,000	(143)
Commodities	18,332	16,599	24,684	(8,085)
Capital outlay	53,723	8,437	3,000	5,437
Total expenditures	207,327	121,153	$ 186,584	$ (65,431)
Receipts over (under) expenditures	(55,454)	35,542		
Unencumbered cash, beginning of year	212,371	156,917		
Unencumbered cash, end of year	$ 156,917	$ 192,459		

* Note: This is an internal operating budget only. The Extension Council is not subject to a legal budget.

KIOWA COUNTY, KANSAS
Kiowa County Public Library
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 130,300	$ 130,000
Licenses and fees	707	379
Use of money and property	512	1,799
Other	789	2,141
Total receipts	132,308	134,319
Expenditures:		
Culture and recreation:		
Personnel	106,481	113,368
Benefits and payroll taxes	-	22
Contractual	3,505	3,589
Commodities	22,195	21,508
Total expenditures	132,181	138,487
Receipts over (under) expenditures	127	(4,168)
Unencumbered cash, beginning of year	168,828	168,955
Unencumbered cash, end of year	$ 168,955	$ 164,787

Agency Funds

Fund Description
The Agency funds are used to account for assets held by the County as an agent for other funds.

The Agency funds used by Kiowa County, Kansas, are:

District Court:
This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Law Library:
This fund is used to account for funds used in the operation of the County's law library.

County Health Aid:
This fund is used to account for gifts received from donors whom have specifically restricted the use of the funds to be allocated at the discretion of the County Health Administrators.

County Health Kids Count:
This fund is used to account for funds received from participating agencies to provide services to families in crisis and youth at risk.

Sheriff Special Investigations:
This fund is used to account for special investigations' transactions by the Sheriff's department.

Sheriff Inmate:
This fund is used to account for monies held in trust for inmates. It is also used to account for the commissary transactions prior to forwarding profits to the County's General fund.

County Treasurer - Driver's License:
This fund is used to account for processing of driver's licenses by the County Treasurer's office.

County Treasurer - Heritage Trust Fund:
This fund is used to account for fees allocated to the Heritage Trust Fund from mortgage registration fees.

County Treasurer - Inmate Trust Fund:
This fund is used to account for monies held in trust for inmates.

County Treasurer - Wildlife and Parks:
This fund is used to account for the user fees collected from individuals to permit access to State parks and recreational areas, and to permit the harvesting of fish and game in the State. The funds included are: annual camping permits, archery permits, fish and game licenses, waterfowl stamps, turkey licenses, boat permits, rattlesnake permits and trout permits. The fees collected are remitted to the State of Kansas.

County Treasurer - Motor Vehicle Fees and Sales Tax Collections:
This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

(continued)

Agency Funds

(continued)

County Treasurer - Tax Collections:

This fund is used to account for collections of County taxes. The funds included are: current tax, protested tax, advanced tax, 16/20M vehicle tax, commercial motor vehicle tax, motor vehicle registration tax, recreational vehicle tax, mineral production tax, rental and excise tax, and delinquent tax.

County Treasurer - Tax Distributions:

This fund is used to account for distribution of County taxes collected to the various taxing entities in the County. Distributions are made in January, March, June, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

KIOWA COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

	Cash Balance 01/01/25	Receipts	Disburse-ments	Cash Balance 12/31/25
Agency Funds:				
District Court	$ 62,954	$ 26,051	$ 88,805	$ 200
Law Library	106,280	5,390	10,867	100,803
County Health Aid	5,641	-	-	5,641
County Health Kids Count	11,745	2,508	2,432	11,821
Sheriff Special Investigations	2,055	-	50	2,005
Sheriff Inmate	4,867	57,552	61,066	1,353
County Treasurer:				
Driver's License	1,668	15,129	15,256	1,541
Heritage Trust Fund	447	2,336	2,259	524
Inmate Trust Fund	39,948	1,649	41,597	-
Wildlife and Parks	66	1,776	1,797	45
Motor Vehicle Fees and Sales Tax Collections	22,047	700,374	697,397	25,024
Tax Collections	9,295,833	13,784,133	14,203,328	8,876,638
Tax Distributions	-	6,478,708	6,478,708	-
Total	$ 9,553,551	$ 21,075,606	$ 21,603,562	$ 9,025,595

Other Supplementary Information

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,633,361	$ 1,633,492	$ 1,642,658	$ (9,166)
Motor vehicle	83,051	79,308	75,324	3,984
Delinquent property	14,617	12,769	-	12,769
Interest and fees:				
Delinquent	41,839	41,842	10,000	31,842
Local sales	321,859	287,638	100,000	187,638
Total taxes	2,094,727	2,055,049	1,827,982	227,067
Intergovernmental receipts:				
State grants	80	-	-	-
Local alcoholic liquor	-	-	882	(882)
Mineral production tax	11,078	9,038	15,000	(5,962)
Total intergovernmental receipts	11,158	9,038	15,882	(6,844)
Licenses and fees:				
Officers' fees	50,927	50,713	20,000	30,713
Use of money and property:				
Interest on investments	260,284	252,676	10,000	242,676
Other:				
Contract proceeds	285,000	285,000	285,000	-
Other	76,171	34,192	-	34,192
Total other	361,171	319,192	285,000	34,192
Transfers in	20,575	20,283	-	20,283
Total receipts	**$ 2,798,842**	**$ 2,706,951**	**$ 2,158,864**	**$ 548,087**
Expenditures:				
General government:				
General and administrative:				
Personnel	$ 85,010	$ 87,621	$ 88,200	$ (579)
Health insurance	17,943	30,179	29,650	529
Benefits and payroll taxes	15,354	17,109	16,282	827
Contractual	229,014	236,337	250,000	(13,663)
Commodities	8,765	8,399	9,000	(601)
Capital outlay	18,752	26,217	35,000	(8,783)
Contingencies	127,848	-	162,443	(162,443)
Total general and administrative	502,686	405,862	590,575	(184,713)

(continued)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
County Commission:				
Personnel	$ 135,824	$ 74,902	$ 70,000	$ 4,902
Health insurance	53,068	46,304	55,231	(8,927)
Benefits and payroll taxes	17,203	18,503	12,922	5,581
Contractual	136,181	125,427	179,737	(54,310)
Commodities	4,817	16,153	29,000	(12,847)
Capital outlay	1,220	-	10,000	(10,000)
Total County Commission	348,313	281,289	356,890	(75,601)
County Clerk:				
Personnel	106,262	155,305	156,109	(804)
Health insurance	54,360	65,988	67,533	(1,545)
Benefits and payroll taxes	29,362	30,947	27,001	3,946
Contractual	5,479	10,032	3,060	6,972
Commodities	8,088	7,612	4,590	3,022
Capital outlay	734	2,478	2,040	438
Total County Clerk	204,285	272,362	260,333	12,029
County Treasurer:				
Personnel	134,560	135,392	146,263	(10,871)
Health insurance	42,990	51,933	44,850	7,083
Benefits and payroll taxes	24,338	25,206	27,000	(1,794)
Contractual	7,190	11,392	6,900	4,492
Commodities	3,659	2,639	6,100	(3,461)
Total County Treasurer	212,737	226,562	231,113	(4,551)
Register of Deeds:				
Personnel	94,251	98,450	104,566	(6,116)
Health insurance	42,291	59,485	58,657	828
Benefits and payroll taxes	16,499	17,413	19,303	(1,890)
Contractual	5,992	9,606	6,000	3,606
Commodities	893	2,957	4,000	(1,043)
Capital outlay	-	-	4,000	(4,000)
Total Register of Deeds	159,926	187,911	196,526	(8,615)
Direct election:				
Personnel	11,819	10,121	24,000	(13,879)
Contractual	4,387	-	7,000	(7,000)
Commodities	25,919	14,214	16,720	(2,506)
Capital outlay	-	586	5,000	(4,414)
Total direct election	42,125	24,921	52,720	(27,799)

(continued)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
Commons Media Center:				
Contractual	$ 45,000	$ 40,000	$ 40,000	$ -
Employee benefits:				
Health insurance	2,909	2,808	20,000	(17,192)
Other	423	472	-	472
Total employee benefits	3,332	3,280	20,000	(16,720)
Community Center:				
Contractual	11,803	23,262	17,000	6,262
Commodities	294	1,285	12,000	(10,715)
Capital outlay	-	-	5,000	(5,000)
Total Community Center	12,097	24,547	34,000	(9,453)
Commons Building:				
Contractual	37,256	35,932	50,000	(14,068)
Commodities	3,305	4,687	5,000	(313)
Capital outlay	-	3,617	5,000	(1,383)
Total Commons Building	40,561	44,236	60,000	(15,764)
County storage building:				
Contractual	-	-	7,500	(7,500)
Commodities	-	-	2,500	(2,500)
Total County storage building	-	-	10,000	(10,000)
Maintenance department:				
Personnel	96,502	106,392	103,413	2,979
Health insurance	55,945	59,485	58,657	828
Benefits and payroll taxes	14,833	15,759	19,090	(3,331)
Contractual	47,380	38,704	50,000	(11,296)
Commodities	20,308	21,436	20,000	1,436
Capital outlay	-	1,950	10,000	(8,050)
Total maintenance department	234,968	243,726	261,160	(17,434)

(continued)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
Other agencies:				
Agricultural extension	$ 126,000	$ 126,000	$ 126,000	$ -
Conservation district	25,000	25,000	25,000	-
County fair	25,000	25,000	25,000	-
Historical records	45,000	45,000	45,000	-
Library	130,000	130,000	130,000	-
Services for elderly	82,000	92,000	92,000	-
Swimming pool	10,000	10,000	10,000	-
Economic development	73,000	73,000	73,000	-
CASA	-	600	600	-
Total other agencies	516,000	526,600	526,600	-
Total general government	**2,322,030**	**2,281,296**	**2,639,917**	**(358,621)**
Public safety:				
County Attorney:				
Personnel	128,234	133,242	134,547	(1,305)
Health insurance	45,915	48,979	47,028	1,951
Benefits and payroll taxes	22,794	24,242	24,837	(595)
Contractual	6,470	4,032	5,792	(1,760)
Commodities	-	-	2,100	(2,100)
Capital outlay	-	-	1,000	(1,000)
Total County Attorney	203,413	210,495	215,304	(4,809)
County Attorney - diversion:				
Contractual	7,845	10,597	12,193	(1,596)
Commodities	-	-	2,500	(2,500)
Capital outlay	-	-	53,524	(53,524)
Total County Attorney - diversion	7,845	10,597	68,217	(57,620)
District court:				
Contractual	65,260	52,926	68,000	(15,074)
Commodities	15,558	14,244	2,500	11,744
Capital outlay	370	7,208	4,500	2,708
Total district court	81,188	74,378	75,000	(622)

(continued)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
(continued)				
Expenditures (continued):				
Emergency Operations Center:				
Personnel	$ 48,619	$ 51,687	$ 64,000	$ (12,313)
Health insurance	17,943	18,675	19,008	(333)
Benefits and payroll taxes	8,226	9,426	11,995	(2,569)
Contractual	13,576	15,296	25,000	(9,704)
Commodities	9,894	11,705	13,500	(1,795)
Capital outlay	2,649	4,555	12,000	(7,445)
Total Emergency Operations Center	100,907	111,344	145,503	(34,159)
Other agencies:				
Weather tower	7,257	4,964	11,000	(6,036)
Total public safety	**400,610**	**411,778**	**515,024**	**(103,246)**
Health and sanitation:				
Other agencies:				
Mental rehabilitation	3,000	3,000	3,000	-
Area mental health	26,250	26,250	26,250	-
Total other agencies	29,250	29,250	29,250	-
Total health and sanitation	**29,250**	**29,250**	**29,250**	**-**
Transfers out	**385,000**	**380,000**	**160,000**	**220,000**
Total expenditures	**$ 3,136,890**	**$ 3,102,324**	**$ 3,344,191**	**$ (241,867)**

KIOWA COUNTY, KANSAS
Reconciliation of 2024 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2025

2024 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 13,723,222
Supplemental tax roll		4,007
2024 taxes abated		(48,079)
2024 tax roll as adjusted		$ 13,679,150
2024 Tax Roll Accounted For:		
2024 current tax collections		$ 13,532,420
Delinquent taxes:		
Personal property tax warrants	$ 38,101	
Real estate taxes	108,629	146,730
2024 total tax roll		$ 13,679,150