COFFEY COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2025

COFFEY COUNTY, KANSAS
December 31, 2025
TABLE OF CONTENTS

	PAGE NUMBER
Independent Auditor's Report	1-3
Statement 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	4-5
Notes to the Financial Statement	6-16
SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures – Actual and Budget – Regulatory Basis (Budgeted Funds Only)	17
Schedule 2	
Schedule of Receipts and Expenditures – Actual and Budget - Regulatory Basis (with Comparative Actual Amounts for the Prior Year)	
General Fund	18-24
Ambulance Fund	25
Coffey County Library Fund	26
Coffey County Library Employee Benefits Fund	27
Conservation District Fund	28
Economic Development Fund	29
Economic Development Loan Fund	30
Employee Benefits Fund	31
Extension Council Fund	32
Health Fund	33
Historical Society Fund	34
Hospital Maintenance Fund	35
Mental Health Fund	36
Mental Wellness Fund	37
Intellectual Disability Fund	38
Noxious Weed Fund	39
Road and Bridge Fund	40
Rural Fire District No. 1 Fund	41
Special Alcohol Program Fund	42
Special Bridge Fund	43
Special Park and Recreation Fund	44
Tourism and Convention Promotion Fund	45
Special Capital Improvement Fund	46
Special Equipment Reserve Fund	47
Risk Management Reserve Fund	48
Special Noxious Weed Fund	49
Special Highway Fund	50
GIS Reserve Fund	51
Technology Office Reserve Fund	52
Coffey County RWD Infrastructure Fund	53
Community Improvement Reserve Fund	54
Emergency Telephone Service Fund	55
Motor Vehicle Operating Fund	56

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

	PAGE NUMBER
Schedule 2 (Continued)	
County Treasurer's Technology Fund	57
Register of Deeds Technology Fund	58
County Clerk's Technology Fund	59
Emergency Preparedness Grant Fund	60
Diversion Fees Fund	61
Regional PHEP Grant Fund	62
Municipalities Fight Addiction Fund	63
Economic Development Grant Fund	64
Coronavirus Relief Grant Fund	65
Local Assistance and Tribal Consistency Grant Fund	66
CHIPS Grant Fund	67
BETO Junction CID Fund	68
Decommissioning Fund	69
Jail Construction Fund	70
Bond and Interest Fund	71
Solid Waste Fund	72
Solid Waste Closure Care Reserve Fund	73
Jacob's Creek Sewer District Fund	74
Prosecuting Attorney Training Fund	75
Special Law Enforcement Trust Fund	76
Prosecuting Attorney Trust Fund	77
Prosecuting Attorney Check Fees Fund	78
County Attorney Drug Forfeiture Fund	79
JV IIP Supervision Fund	80
Sheriff's Special Donations Fund	81
Inmate Trust Fund	82
Sheriff Reserve Fund	83
State Inmate Housing Fund	84
Fall Festival Fund	85
Schedule 3	
Summary of Receipts and Disbursements – Agency Funds Regulatory Basis	86-89

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Coffey County, Kansas

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Coffey County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated April 29, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
May 1, 2026

COFFEY COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2025
General	$ 6,199,567.87	$ 27,148.34	$ 17,602,583.63	$ 15,544,671.40	$ 8,284,628.44	$ 877,525.75	$ 9,162,154.19
Special Purpose:							
Ambulance	-	-	1,020,802.19	1,020,802.19	-	-	-
Coffey County Library	-	-	1,567,798.87	1,567,798.87	-	-	-
Coffey County Library Employee Benefits	-	-	285,193.61	285,193.61	-	-	-
Conservation District	457.75	-	33,397.24	33,000.00	854.99	-	854.99
Economic Development	53,340.53	60,000.00	323,326.25	367,416.16	69,250.62	63,404.67	132,655.29
Economic Development Loan	486,916.29	-	67,250.48	285,635.85	268,530.92	262.62	268,793.54
Employee Benefits	311,899.36	-	6,257,824.48	6,143,172.17	426,551.67	-	426,551.67
Extension Council	203.02	-	229,779.57	229,750.00	232.59	-	232.59
Health	257,332.10	-	961,039.20	815,188.34	403,182.96	27,504.27	430,687.23
Historical Society	-	-	367,229.24	367,225.00	4.24	-	4.24
Hospital Maintenance	-	-	2,039,756.15	2,039,494.00	262.15	-	262.15
Mental Health	557.16	-	103,377.67	103,934.83	-	-	-
Mental Wellness	305,104.34	-	537.19	67,358.72	238,282.81	-	238,282.81
Intellectual Disability	17,638.27	-	164,213.25	182,000.00	(148.48)	91,000.00	90,851.52
Noxious Weed	662,528.65	-	299,390.11	461,636.95	500,281.81	10,707.81	510,989.62
Road and Bridge	1,863,928.62	-	6,304,198.38	6,706,328.79	1,461,798.21	267,148.61	1,728,946.82
Rural Fire District No. 1	78.37	-	1,206,781.18	1,204,809.00	2,050.55	-	2,050.55
Special Alcohol Program	8,283.79	-	2,202.31	-	10,486.10	-	10,486.10
Special Bridge	5,970,985.17	-	1,151,974.60	1,434,286.25	5,688,673.52	11,473.80	5,700,147.32
Special Park and Recreation	5,988.31	-	1,151.31	-	7,139.62	-	7,139.62
Tourism and Convention Promotion	31,865.38	-	17,625.82	1,821.35	47,669.85	-	47,669.85
Special Capital Improvement	7,440,363.85	-	1,846,164.00	3,519,197.00	5,767,330.85	3,503,886.00	9,271,216.85
Special Equipment Reserve	3,680,905.22	224,979.00	335,000.00	316,926.69	3,923,957.53	-	3,923,957.53
Risk Management Reserve	4,550,000.00	-	-	-	4,550,000.00	-	4,550,000.00
Special Noxious Weed	397,151.60	-	-	-	397,151.60	-	397,151.60
Special Highway	5,269,925.47	-	1,662,524.91	3,089,539.16	3,842,911.22	-	3,842,911.22
GIS Reserve	691,774.40	-	191.00	22,251.56	669,713.84	-	669,713.84
Technology Office Reserve	1,546,379.02	-	-	223,280.88	1,323,098.14	-	1,323,098.14
Coffey County RWD Infrastructure	155,133.84	-	-	-	155,133.84	-	155,133.84
Community Improvement Reserve	3,890,462.80	-	388,061.06	1,042,513.63	3,236,010.23	-	3,236,010.23
Emergency Telephone Service	30,443.89	-	72,406.33	30,096.11	72,754.11	-	72,754.11
Motor Vehicle Operating	22,241.48	-	94,850.50	23,823.45	93,268.53	-	93,268.53
County Treasurer's Technology	23,137.61	-	3,400.03	-	26,537.64	-	26,537.64
Register of Deeds Technology	52,595.46	-	11,962.16	18,855.86	45,701.76	-	45,701.76
County Clerk's Technology	19,073.32	-	3,084.02	7,934.99	14,222.35	-	14,222.35
Emergency Preparedness Grant	208,534.43	-	-	-	208,534.43	-	208,534.43
Diversion Fees	76,233.25	-	35,427.00	53,149.17	58,511.08	-	58,511.08
Regional PHEP Grant	100,270.91	-	-	-	100,270.91	-	100,270.91

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

COFFEY COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2025
Special Purpose (Continued):							
Municipalities Fight Addiction	$ 30,984.96	$ -	$ 8,546.01	$ -	$ 39,530.97	$ -	$ 39,530.97
Economic Development Grant	-	-	12,500.00	11,500.00	1,000.00	5,000.00	6,000.00
Local Assistance and Tribal Consistency Grant	100,000.00	-	-	-	100,000.00	-	100,000.00
CHIPS Grant	60,000.00	-	-	60,000.00	-	-	-
BETO Junction CID	224,193.58	-	130,119.96	-	354,313.54	-	354,313.54
Decommissioning	519,390.00	-	540,344.70	-	1,059,734.70	-	1,059,734.70
Capital Projects:							
Jail Construction	14,118,772.35	-	185,660.32	11,265,759.33	3,038,673.34	159,399.36	3,198,072.70
Bond and Interest:							
Bond and Interest	-	-	1,549,304.67	1,476,985.83	72,318.84	-	72,318.84
Business:							
Solid Waste	-	-	379,376.56	356,703.30	22,673.26	4,787.53	27,460.79
Solid Waste Closure Care Reserve	3,457,834.00	-	-	-	3,457,834.00	-	3,457,834.00
Jacob's Creek Sewer District	199,220.01	-	7,586.80	7,948.14	198,858.67	-	198,858.67
Trusts:							
Prosecuting Attorney Training	9,624.71	-	2,486.89	1,084.27	11,027.33	157.91	11,185.24
Special Law Enforcement Trust	36,356.77	-	14,964.20	20,660.22	30,660.75	354.39	31,015.14
Prosecuting Attorney Trust	7,381.80	-	-	-	7,381.80	-	7,381.80
Prosecuting Attorney Check Fees	4,996.12	-	20.00	-	5,016.12	-	5,016.12
County Attorney Drug Forfeiture	9,705.00	-	-	-	9,705.00	-	9,705.00
JV IIP Supervision	120.74	-	337.00	-	457.74	-	457.74
Sheriff's Special Donations	218.35	-	-	-	218.35	-	218.35
Inmate Trust	-	-	55,041.87	12,693.66	42,348.21	1,466.57	43,814.78
Sheriff Reserve	-	-	57,154.69	1,133.91	56,020.78	-	56,020.78
State Inmate Housing	-	-	5,355.00	-	5,355.00		5,355.00
Fall Festival	24,661.58	-	22.41	5,000.00	19,683.99	-	19,683.99
Total Primary Government (Excluding Agency Funds)	$ 63,134,761.50	$ 312,127.34	$ 47,409,324.82	$ 60,428,560.64	$ 50,427,653.02	$ 5,024,079.29	$ 55,451,732.31

Composition of Cash:	
Cash on Hand	$ 2,915.01
Checking Accounts:	
Demand Deposit Accounts	16,889,524.97
Investments:	
Money Market Accounts	36,116,382.90
Certificates of Deposit	36,729,191.29
Total Cash	89,738,014.17
Agency Funds Per Schedule 3	(34,286,281.86)
Total Reporting Entity (Excluding Agency Funds)	$ 55,451,732.31

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

Property Taxes

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

Special Assessments

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

Pension Plan

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)
A legal operating budget is not required for capital project funds, trust funds, and the following special purpose fund:

- Economic Development Loan Fund
- Special Capital Improvement Fund
- Special Equipment Reserve Fund
- Risk Management Reserve Fund
- Special Highway Fund
- GIS Reserve Fund
- Technology Office Reserve Fund
- Coffey County RWD Infrastructure Fund
- Community Improvement Reserve Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- Emergency Preparedness Grant Fund
- Diversion Fees Fund
- Regional PHEP Grant Fund
- Economic Development Grant Fund
- Coronavirus Relief Grant Fund
- Local Assistance and Tribal Consistency Grant Fund
- CHIPS Grant Fund
- BETO Junction CID Fund
- Decommissioning Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

As shown in Statement 1, the County was in apparent violation of K.S.A. 10-1,113. The County has obligated expenditures in excess of available monies in Intellectual Disability Fund. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in excess of budgeted limits in the Economic Development Fund and Bond and Interest Fund.

3. DEPOSITS AND INVESTMENTS

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

Investment Type	Cost	Fair Value	Rating
Agency Money Market			
Less than one year maturity	$ 36,116,382.90	$ 36,116,382.90	AAA
Total Investment	$ 36,116,382.90	$ 36,116,382.90	

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

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's allocation of investments as of December 31, 2025, is as follows:

Investments	Percentage of Investments
Agency Money Market	100.00%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of deposits was $53,618,716.26 and the bank balance was $54,885,107.44. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,076,258.75 was covered by federal depository insurance and $53,808,848.69 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

4. RIGHT TO USE CONTRACTS

As of December 31, 2025, the County has entered a contract for a postage machine with Mail Finance Inc. Rent expense for the year ended December 31, 2025, was $6,458.28. Under the current agreement, the future minimum rental payments are as follows:

2026	$ 5,955.12

5. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2022	4.00%	December 22, 2022	$ 9,745,000.00	September 1, 2042	$ 8,965,000.00	$ -	$ (355,000.00)	$ 8,610,000.00	$ 345,662.50
Series 2024	4.00%	November 19, 2024	10,255,000.00	September 1, 2043	10,255,000.00	-	(455,000.00)	9,800,000.00	321,323.33
Taxable General Obligation Bonds									
Series 2024A	6.95%	August 7, 2024	2,000,000.00	September 1, 2044	2,000,000.00	-	(40,000.00)	1,960,000.00	148,266.67
Series 2024B	6.95%	August 7, 2024	1,500,000.00	September 1, 2044	1,500,000.00	-	(30,000.00)	1,470,000.00	111,200.00
Total Contractual Indebtedness					$22,720,000.00	$ -	$ (880,000.00)	$21,840,000.00	$ 926,452.50

5. LONG-TERM DEBT (Continued)

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

Issue	2026	2027	2028	2029	2030	2031 - 2035
Principal						
General Obligation Bonds						
Series 2022	$ 370,000.00	$ 385,000.00	$ 400,000.00	$ 415,000.00	$ 430,000.00	$ 2,395,000.00
Series 2024	380,000.00	395,000.00	415,000.00	430,000.00	445,000.00	2,525,000.00
Taxable General Obligation Bonds						
Series 2024A	50,000.00	55,000.00	60,000.00	65,000.00	70,000.00	425,000.00
Series 2024B	40,000.00	40,000.00	45,000.00	50,000.00	50,000.00	320,000.00
Total Principal Payments	840,000.00	875,000.00	920,000.00	960,000.00	995,000.00	5,665,000.00
Interest						
General Obligation Bonds						
Series 2022	331,462.50	316,662.50	300,992.50	285,262.50	268,662.50	1,105,300.00
Series 2024	392,000.00	376,800.00	361,000.00	344,400.00	327,200.00	1,353,000.00
Taxable General Obligation Bonds						
Series 2024A	136,210.00	132,745.00	128,922.50	124,752.50	660,235.00	521,250.00
Series 2024B	102,165.00	99,385.00	96,605.00	93,477.50	90,002.50	390,937.50
Total Interest Payments	961,837.50	925,592.50	887,520.00	847,892.50	1,346,100.00	3,370,487.50
Total Principal and Interest	$ 1,801,837.50	$ 1,800,592.50	$ 1,807,520.00	$ 1,807,892.50	$ 2,341,100.00	$ 9,558,942.50

Issue	2036 - 2040	2041 - 2044	Total
Principal			
General Obligation Bonds			
Series 2022	$ 2,890,000.00	$ 1,325,000.00	$ 8,610,000.00
Series 2024	3,060,000.00	2,150,000.00	9,800,000.00
Taxable General Obligation Bonds			
Series 2024A	595,000.00	640,000.00	1,960,000.00
Series 2024B	445,000.00	480,000.00	1,470,000.00
Total Principal Payments	6,990,000.00	4,595,000.00	21,840,000.00
Interest			
General Obligation Bonds			
Series 2022	619,462.50	80,000.00	3,307,805.00
Series 2024	806,600.00	174,200.00	4,135,200.00
Taxable General Obligation Bonds			
Series 2024A	351,670.00	114,675.00	2,170,460.00
Series 2024B	263,752.50	85,832.50	1,222,157.50
Total Interest Payments	2,041,485.00	454,707.50	10,835,622.50
Total Principal and Interest	$ 9,031,485.00	$ 5,049,707.50	$ 32,675,622.50

6. INDUSTRIAL REVENUE BONDS

The County has entered into an agreement to induce businesses to locate or expand operations in Coffey County, Kansas. In connection therewith, the County has issued an industrial revenue bond (IRB) which requires the business to make lease payments to trust accounts sufficient to pay debt service on the IRB. The County is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related business. The IRB has not had any funds drawn down against it as of December 31, 2025.

7. CAPITAL PROJECTS

The following is a summary of capital project authorizations and expenditures to date:

PROJECT NAME	AUTHORIZED	EXPENDED THRU 12/31/25	ESTIMATED COMPLETION
Law Enforcement Center	$ 29,999,410.00	$ 27,953,434.90	2026

8. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $870,650.60 for KPERS and $314,088.47 for KP&F for the year ended December 31, 2025.

8. DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $6,408,699.00 and $2,496,598.00 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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.

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Compensated Absences:
All full-time employees of the County are eligible for vacation benefits in varying annual amounts, and regular part-time employees are eligible for vacation benefits on a pro-rata basis. Full-time employees will be granted paid vacation time according to the following schedules:

Years Continuous Employment:	0-1	1-10	10-15	15+
Hours Earned Per Month	6.67	8	10	13.34
Equivalent Work Days	10	12	15	20
Maximum Hours Accumulation	120	144	180	240

In the event of termination employees will be compensated for unused vacation leave.

All full-time employees are eligible for paid sick leave and accruing begins on the first day of the month following their first full month of employment and is accrued at a rate of eight hours per pay period. Part-time employees earn sick leave on a pro-rata basis. Employees who separate from service with the County that is not for cause, shall be paid for all unused accrued hours of sick leave up to 160 hours at their ending rate of pay and for accrued hours in excess of 160 hours shall be paid at one-half the ending rate of pay, subject to the employee's status at separation, up to a maximum of 960 hours. The County determines a liability for compensated absences when the following conditions are met:

1. The County's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

In accordance with the above criteria, the County has estimated a liability for vacation pay and sick, which has been earned, but not taken by County employees of $421,448.65 and $592,970.85.

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

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

10. ECONOMIC DEVELOPMENT LOAN PROGRAM

The County established a revolving fund to stimulate economic development in the form of loans to local business ventures. Under the County's Economic Development Plan, the County has made direct loans to various local businesses to help with initial start-up costs and building acquisitions. The loans due to the County at December 31, 2025, through the Economic Development Revolving Loan Fund are as follows:

EB Sports & Outdoors, LLC	$ 58,083.51
Jade Seed & Supply, LLC	54,907.37
O'Autowash, LLC	180,675.84
Coffey County Concepts, LLC	269,090.00

11. RISK MANAGEMENT

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

The County has established an Employee Benefits Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with Edison Health Solutions, LLC to be the claims supervisor. The supervisor reviews all claims for allowability and submits monthly reports to the County. The County has a stop-gap policy which pays any aggregate claims over $125,000.00.

12. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

The County operates a municipal solid waste landfill and a construction demolition landfill, which is regulated by state and federal agencies, including the State of Kansas Department of Health and Environment and the United States Environmental Protection Agency. The County's permitted landfill area is presently 23 acres with 12 acres currently open. Regulations require the County to properly close each cell upon reaching maximum capacity and to monitor the landfill for 30 years after closure. The cost of closure and post-closure care will be paid when due from funds accumulated for the purpose in restricted cash accounts, from allocation of ad valorem tax collections, from the proceeds of debt, or a combination of these.

13. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

14. ECONOMIC DEPENDENCY

Wolf Creek Nuclear Power Plant resides in Coffey County. The power plant is operated by a joint venture of several utility companies. The valuation of the power plant accounted for approximately 88.63% of the County's total valuation during 2025.

15. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 335,000.00
General	Bond and Interest	Res. 2025-968	100,000.00
General	Solid Waste	K.S.A. 79-2934	200,000.00
Employee Benefits	Bond and Interest	Res. 2025-968	50,000.00
Employee Benefits	Special Capital Improvement	K.S.A. 19-120	450,000.00
Health	Special Capital Improvement	K.S.A. 19-120	196,164.00
Special Bridge	Special Capital Improvement	K.S.A. 19-120	1,000,000.00
Road and Bridge	Special Highway	K.S.A. 68-141g	600,000.00
Road and Bridge	Special Capital Improvement	K.S.A. 19-120	200,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	22,241.48

16. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

COFFEY COUNTY, KANSAS

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

Funds	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 19,298,288.00	$ 15,544,671.40	$ (3,753,616.60)
Special Purpose:			
Ambulance	1,021,747.00	1,020,802.19	(944.81)
Coffey County Library	1,568,200.00	1,567,798.87	(401.13)
Coffey County Library Employee Benefits	285,752.00	285,193.61	(558.39)
Conservation District	33,000.00	33,000.00	-
Economic Development	358,870.00	367,416.16	8,546.16
Employee Benefits	6,465,000.00	6,143,172.17	(321,827.83)
Extension Council	229,750.00	229,750.00	-
Health	934,320.00	815,188.34	(119,131.66)
Historical Society	367,225.00	367,225.00	-
Hospital Maintenance	2,039,494.00	2,039,494.00	-
Mental Health	104,000.00	103,934.83	(65.17)
Mental Wellness	885,928.00	67,358.72	(818,569.28)
Intellectual Disability	182,000.00	182,000.00	-
Noxious Weed	678,238.00	461,636.95	(216,601.05)
Road and Bridge	7,239,299.00	6,706,328.79	(532,970.21)
Rural Fire District No. 1	1,204,809.00	1,204,809.00	-
Special Alcohol Program	9,406.00	-	(9,406.00)
Special Bridge	5,465,622.00	1,434,286.25	(4,031,335.75)
Special Park and Recreation	5,278.00	-	(5,278.00)
Tourism and Convention Promotion	28,032.00	1,821.35	(26,210.65)
Special Noxious Weed	462,152.00	-	(462,152.00)
Emergency Telephone Service	72,446.00	30,096.11	(42,349.89)
Municipalities Fight Addiction	45,605.00	-	(45,605.00)
Bond and Interest:			
Bond and Interest	1,400,663.00	1,476,985.83	76,322.83
Business:			
Solid Waste	435,760.00	356,703.30	(79,056.70)
Jacob's Creek Sewer District	216,168.00	7,948.14	(208,219.86)

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 15,342,637.98	$ 13,687,238.28	$ 13,742,565.00	$ (55,326.72)
Delinquent Tax	25,214.19	51,369.61	-	51,369.61
Motor Vehicle Tax	263,951.09	263,921.56	256,973.00	6,948.56
Recreational Vehicle Tax	11,833.78	10,683.65	11,812.00	(1,128.35)
16/20 M Truck Tax	15,401.92	15,652.95	16,038.00	(385.05)
Commercial Vehicle Tax	24,754.45	25,091.75	25,858.00	(766.25)
Watercraft Tax	-	-	4,026.00	(4,026.00)
Rental Excise Tax	0.15	-	20.00	(20.00)
In Lieu of Tax	22,111.10	20,005.15	-	20,005.15
Mineral Production Tax	979.87	444.91	-	444.91
Interest on Tax	35,231.74	66,916.57	34,000.00	32,916.57
Intergovernmental				
Federal Grant	60,700.00	71,000.00	-	71,000.00
State Grant	33,333.88	6,284.00	-	6,284.00
Local Alcoholic Liquor Tax	1,279.59	1,151.31	1,827.00	(675.69)
Flood Control Allocation	326.74	326.75	-	326.75
Licenses, Fees, and Permits				
Officer Fees	110,512.10	198,384.65	115,000.00	83,384.65
Zoning Permits	760.00	1,420.00	-	1,420.00
Sale of Recycling Materials	45,341.61	34,221.73	-	34,221.73
Use of Money and Property				
Interest on Investments	3,188,274.06	2,914,500.35	1,500,000.00	1,414,500.35
Sale of Equipment and Property	43,296.10	130,287.50	-	130,287.50
Hospital Loan Repayments	30,108.35	-	-	-
Jail Inmate Housing	24,969.25	32,385.00	-	32,385.00
Other Receipts				
Donations	89,163.11	-	-	-
Miscellaneous	230,874.45	49,056.43	-	49,056.43
Operating Transfers from:				
Mental Wellness Fund	581,185.00	-	885,928.00	(885,928.00)
Motor Vehicle Operating Fund	27,992.76	22,241.48	27,900.00	(5,658.52)
Total Receipts	20,210,233.27	17,602,583.63	$ 16,621,947.00	$ 980,636.63
Expenditures				
General Government				
County Commission				
Personal Services	153,804.21	150,428.60	$ 160,000.00	$ (9,571.40)
Contractual Services	43,322.03	19,989.48	12,000.00	7,989.48
Commodities	410.42	376.71	700.00	(323.29)
Capital Outlay	-	313.26	-	313.26
Total County Commission	197,536.66	171,108.05	172,700.00	(1,591.95)

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

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
County Clerk				
Personal Services	$ 196,726.56	$ 210,910.69	$ 201,663.00	$ 9,247.69
Contractual Services	6,422.28	1,872.20	6,000.00	(4,127.80)
Commodities	4,584.22	3,494.80	6,000.00	(2,505.20)
Capital Outlay	-	639.74	5,000.00	(4,360.26)
Total County Clerk	207,733.06	216,917.43	218,663.00	(1,745.57)
County Treasurer				
Personal Services	312,953.85	355,894.77	314,092.00	41,802.77
Contractual Services	2,744.67	2,316.37	3,000.00	(683.63)
Commodities	2,554.10	4,041.36	4,000.00	41.36
Capital Outlay	286.50	-	4,000.00	(4,000.00)
Total County Treasurer	318,539.12	362,252.50	325,092.00	37,160.50
County Attorney				
Personal Services	232,835.75	267,731.64	255,000.00	12,731.64
Contractual Services	23,357.66	23,777.91	29,800.00	(6,022.09)
Commodities	1,301.49	2,774.40	3,000.00	(225.60)
Capital Outlay	10,065.51	1,641.79	28,000.00	(26,358.21)
Total County Attorney	267,560.41	295,925.74	315,800.00	(19,874.26)
Register of Deeds				
Personal Services	147,707.81	154,708.63	165,000.00	(10,291.37)
Contractual Services	2,026.01	4,307.70	4,000.00	307.70
Commodities	6,060.07	4,819.00	7,000.00	(2,181.00)
Capital Outlay	8,452.58	-	1,000.00	(1,000.00)
Total Register of Deeds	164,246.47	163,835.33	177,000.00	(13,164.67)
Unified Court				
Personal Services	1,389.50	-	3,500.00	(3,500.00)
Contractual Services	164,535.34	162,629.42	201,275.00	(38,645.58)
Commodities	4,895.00	13,287.38	7,500.00	5,787.38
Capital Outlay	32,187.72	5,044.40	20,000.00	(14,955.60)
Reimbursed Expense	(681.33)	(538.36)	-	(538.36)
Total Unified Court	202,326.23	180,422.84	232,275.00	(51,852.16)
Courthouse General				
Personal Services	38,605.56	62,278.79	812,150.00	(749,871.21)
Contractual Services	800,934.60	792,629.97	174,100.00	618,529.97
Commodities	59,042.94	34,200.66	211,000.00	(176,799.34)
Capital Outlay	48,099.61	72,680.21	-	72,680.21
Reimbursed Expense	(88,843.18)	(87,434.68)	-	(87,434.68)
Total Courthouse General	857,839.53	874,354.95	1,197,250.00	(322,895.05)
Airport				
Contractual Services	310,000.00	320,000.00	320,000.00	-

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

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Appraiser				
Personal Services	$ 569,339.72	$ 479,832.90	$ 606,768.00	$ (126,935.10)
Contractual Services	13,952.05	22,324.51	24,000.00	(1,675.49)
Commodities	5,385.79	8,720.67	18,000.00	(9,279.33)
Capital Outlay	630.36	-	20,000.00	(20,000.00)
Total Appraiser	589,307.92	510,878.08	668,768.00	(157,889.92)
County Counselor				
Personal Services	71,214.24	79,958.00	70,137.00	9,821.00
Contractual Services	314.00	47,166.75	12,000.00	35,166.75
Commodities	-	-	1,000.00	(1,000.00)
Capital Outlay	-	-	1,000.00	(1,000.00)
Total County Counselor	71,528.24	127,124.75	84,137.00	42,987.75
Election				
Personal Services	122,306.92	127,936.54	128,216.00	(279.46)
Contractual Services	25,660.44	37,556.20	17,600.00	19,956.20
Commodities	10,930.46	9,154.37	27,000.00	(17,845.63)
Capital Outlay	(4,679.75)	(6,778.56)	7,300.00	(14,078.56)
Total Election	154,218.07	167,868.55	180,116.00	(12,247.45)
Janitor/Maintenance				
Personal Services	209,949.58	181,088.41	250,000.00	(68,911.59)
Contractual Services	51,002.77	35,982.31	65,000.00	(29,017.69)
Commodities	19,233.36	37,163.84	35,000.00	2,163.84
Capital Outlay	413.88	1,701.00	20,000.00	(18,299.00)
Reimbursed Expense	(124.71)	-	-	-
Total Janitor/Maintenance	280,474.88	255,935.56	370,000.00	(114,064.44)
Planning and Zoning				
Personal Services	-	-	61,500.00	(61,500.00)
Contractual Services	30,274.93	41,420.63	26,550.00	14,870.63
Commodities	795.46	977.95	3,500.00	(2,522.05)
Capital Outlay	1,696.99	45.98	3,000.00	(2,954.02)
Total Planning and Zoning	32,767.38	42,444.56	94,550.00	(52,105.44)
Technology				
Personal Services	170,498.60	185,048.15	171,004.00	14,044.15
Contractual Services	4,263.31	5,016.94	8,000.00	(2,983.06)
Commodities	912.42	821.79	8,500.00	(7,678.21)
Capital Outlay	3,244.00	-	4,000.00	(4,000.00)
Total Technology	178,918.33	190,886.88	191,504.00	(617.12)
Technology Training and Equipment				
Contractual Services	65,665.90	59,918.28	125,000.00	(65,081.72)
Commodities	9,151.25	11,361.78	10,000.00	1,361.78
Capital Outlay	66,411.11	70,622.50	110,000.00	(39,377.50)
Reimbursed Expense	(4,204.80)	(4,415.04)	-	(4,415.04)
Total Technology Training and Equipment	137,023.46	137,487.52	245,000.00	(107,512.48)

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

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Wellness Program				
Personal Services	$ 25,084.00	$ 25,361.44	$ 23,479.00	$ 1,882.44
Contractual Services	10,970.86	10,454.18	20,000.00	(9,545.82)
Commodities	13,230.90	17,014.22	20,000.00	(2,985.78)
Capital Outlay	22,223.67	4,142.93	20,000.00	(15,857.07)
Total Wellness Program	71,509.43	56,972.77	83,479.00	(26,506.23)
Professional Services				
Contractual Services	-	12,000.00	12,000.00	-
Wage Increase				
Personal Services	-	-	600,000.00	(600,000.00)
Utilities				
Contractual Services	115,030.92	138,130.54	150,000.00	(11,869.46)
Total General Government	4,156,560.11	4,224,546.05	5,638,334.00	(1,413,787.95)
Public Works				
Construction				
Capital Outlay	1,500,000.00	1,500,000.00	1,500,000.00	-
Equipment				
Capital Outlay	1,035,612.25	1,280,229.33	1,700,000.00	(419,770.67)
Special Bridge Equipment				
Capital Outlay	116,030.00	-	-	-
Total Public Works	2,651,642.25	2,780,229.33	3,200,000.00	(419,770.67)
Public Safety				
Sheriff				
Personal Services	2,155,931.73	2,348,384.57	2,795,000.00	(446,615.43)
Contractual Services	226,796.24	201,874.66	325,000.00	(123,125.34)
Commodities	367,580.01	312,078.88	350,000.00	(37,921.12)
Capital Outlay	917,191.53	522,964.30	449,550.00	73,414.30
Reimbursed Expense	(32,837.76)	(53,056.25)	-	(53,056.25)
Total Sheriff	3,634,661.75	3,332,246.16	3,919,550.00	(587,303.84)
Sheriff - Corrections				
Personal Services	666,467.90	904,093.51	875,000.00	29,093.51
Contractual Services	161,403.58	195,959.68	389,300.00	(193,340.32)
Commodities	28,828.27	82,947.32	72,100.00	10,847.32
Capital Outlay	335,055.32	22,541.90	99,000.00	(76,458.10)
Reimbursed Expense	-	(157,276.15)	-	(157,276.15)
Total Sheriff - Corrections	1,191,755.07	1,048,266.26	1,435,400.00	(387,133.74)
Juvenile Detention				
Contractual Services	20,250.00	14,400.00	10,000.00	4,400.00
Mental Wellness				
Contractual Services	-	3,725.00	653,000.00	(649,275.00)

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

	Prior Year Audit	Current Year Actual	Current Year Budget	Variance - Over (Under)
Expenditures (Continued)				
Emergency Preparedness				
Personal Services	$ 261,729.88	$ 281,685.94	$ 266,654.00	$ 15,031.94
Contractual Services	39,607.36	27,619.68	45,925.00	(18,305.32)
Commodities	21,282.14	22,664.10	26,000.00	(3,335.90)
Capital Outlay	11,070.46	8,072.62	30,000.00	(21,927.38)
Reimbursed Expense	(3,424.83)	(4,803.95)	-	(4,803.95)
Total Emergency Preparedness	330,265.01	335,238.39	368,579.00	(33,340.61)
Local Emergency Planning Committee				
Contractual Services	-	100.62	3,000.00	(2,899.38)
Total Local Emergency Planning Committee	-	100.62	3,000.00	(2,899.38)
Joint Services Building				
Contractual Services	5,361.44	6,311.13	8,500.00	(2,188.87)
Commodities	-	743.11	-	743.11
Capital Outlay	224.99	7,070.00	2,000.00	5,070.00
Total Joint Services Building	5,586.43	14,124.24	10,500.00	3,624.24
Total Public Safety	5,182,518.26	4,748,100.67	6,400,029.00	(1,651,928.33)
Agriculture				
Agricultural Appropriations				
Conservation District	54,000.00	56,000.00	56,000.00	-
Fair	15,000.00	25,000.00	25,000.00	-
Fair Building	19,000.00	25,000.00	25,000.00	-
R C & D	2,000.00	2,000.00	2,000.00	-
Total Agriculture Appropriations	90,000.00	108,000.00	108,000.00	-
Culture and Recreation				
Culture and Recreation Appropriations				
SOS Appropriation	7,000.00	7,500.00	7,500.00	-
Parks and Recreation	225,000.00	225,000.00	225,000.00	-
Arts Council	-	9,000.00	9,000.00	-
Total Culture and Recreation Appropriations	232,000.00	241,500.00	241,500.00	-
Coffey County Lake				
Personal Services	167,196.11	177,784.80	170,000.00	7,784.80
Contractual Services	2,501.52	2,355.53	3,000.00	(644.47)
Commodities	3,044.65	5,714.31	6,000.00	(285.69)
Capital Outlay	49,559.76	2,588.04	4,000.00	(1,411.96)
Total Coffey County Lake	222,302.04	188,442.68	183,000.00	5,442.68
Total Culture and Recreation	454,302.04	429,942.68	424,500.00	5,442.68
Sanitation				
Landfill				
Personal Services	17,049.00	10,164.30	75,000.00	(64,835.70)
Contractual Services	24,172.82	7,911.22	10,000.00	(2,088.78)
Commodities	548.63	-	10,000.00	(10,000.00)
Capital Outlay	-	-	5,000.00	(5,000.00)
Total Landfill	41,770.45	18,075.52	100,000.00	(81,924.48)

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

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Recycling				
Personal Services	$ 167,878.22	$ 170,387.97	$ 203,600.00	$ (33,212.03)
Contractual Services	5,357.56	7,562.22	10,000.00	(2,437.78)
Commodities	29,244.97	21,839.09	32,000.00	(10,160.91)
Capital Outlay	-	-	3,825.00	(3,825.00)
Total Recycling	202,480.75	199,789.28	249,425.00	(49,635.72)
Household Hazardous Waste				
Contractual Services	4,362.00	9,803.20	10,500.00	(696.80)
Commodities	5,278.50	1,126.64	3,500.00	(2,373.36)
Capital Outlay	-	-	500.00	(500.00)
Total Household Hazardous Waste	9,640.50	10,929.84	14,500.00	(3,570.16)
Lake Region Solid Waste Authority				
Contractual Services	5,000.00	5,000.00	5,000.00	-
Total Sanitation	258,891.70	233,794.64	368,925.00	(135,130.36)
Social Services for Aged and Poor				
Transportation				
Appropriation	273,000.00	275,000.00	275,000.00	-
CASA				
Appropriation	-	11,000.00	11,000.00	-
Resource Council				
Appropriation	-	1,500.00	1,500.00	-
Agency on Aging				
Appropriation	109,500.00	140,000.00	140,000.00	-
Housing Authority				
Appropriation	275,000.00	285,000.00	285,000.00	-
Total Social Services for Aged and Poor	657,500.00	712,500.00	712,500.00	-
Capital Expenditures				
Capital Outlay Projects				
Capital Outlay	54,525.39	-	-	-
Cities Infrastructure	1,000,000.00	1,000,000.00	1,000,000.00	-
Total Capital Outlay Projects	1,054,525.39	1,000,000.00	1,000,000.00	-
Community Improvement				
Contractual Services	248,500.00	536,868.37	1,000,000.00	(463,131.63)
Solid Waste Closure Care				
Capital Outlay	51,246.43	-	-	-
Radio System Improvements				
Contractual Services	199,849.61	61,144.04	342,000.00	(280,855.96)
Commodities	81,238.19	19,103.22	-	19,103.22
Capital Outlay	-	55,442.40	104,000.00	(48,557.60)
Total Radio System Improvements	281,087.80	135,689.66	446,000.00	(310,310.34)
Total Capital Expenditures	1,635,359.62	1,672,558.03	2,446,000.00	(773,441.97)

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Debt Service				
Bond Payment Principal	$ 340,000.00	$ -	$ -	$ -
Bond Payment Interest	179,631.25	-	-	-
Total Debt Service Expenditures	519,631.25	-	-	-
Operating Transfers to:				
Special Equipment Reserve Fund	1,174,375.00	335,000.00	-	335,000.00
Community Improvement Reserve Fund	750,000.00	-	-	-
GIS Reserve Fund	13,828.00	-	-	-
Technology Office Reserve Fund	108,000.00	-	-	-
Bond and Interest Fund	-	100,000.00	-	100,000.00
CHIPS Grant Fund	291,748.51	-	-	-
Special Capital Improvement Fund	978,000.00	-	-	-
Solid Waste Fund	-	200,000.00	-	200,000.00
Total Operating Transfers	3,315,951.51	635,000.00	-	635,000.00
Total Expenditures	18,922,356.74	15,544,671.40	$ 19,298,288.00	$ (3,753,616.60)
Receipts Over(Under) Expenditures	1,287,876.53	2,057,912.23		
Unencumbered Cash, Beginning	4,892,831.14	6,199,567.87		
Cancelled Encumbrances	18,860.20	27,148.34		
Unencumbered Cash, Ending	$ 6,199,567.87	$ 8,284,628.44		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 993,606.62	$ 995,620.14	$ 999,096.00	$ (3,475.86)
Delinquent Tax	1,597.80	3,402.38	-	3,402.38
Motor Vehicle Tax	15,441.79	17,091.95	16,637.00	454.95
Recreational Vehicle Tax	692.26	691.86	765.00	(73.14)
16/20 M Truck Tax	1,038.74	915.80	1,038.00	(122.20)
Commercial Vehicle Tax	1,448.29	1,624.88	1,674.00	(49.12)
Watercraft Tax	-	-	261.00	(261.00)
Rental Excise Tax	0.01	-	-	-
In Lieu of Tax	1,431.94	1,455.18	1,280.00	175.18
Total Receipts	1,015,257.45	1,020,802.19	$ 1,020,751.00	$ 51.19
Expenditures				
Public Safety				
Appropriation	1,017,398.86	1,020,802.19	$ 1,019,747.00	$ 1,055.19
Cash Reserve	-	-	2,000.00	(2,000.00)
Total Expenditures	1,017,398.86	1,020,802.19	$ 1,021,747.00	$ (944.81)
Receipts Over(Under) Expenditures	(2,141.41)	-		
Unencumbered Cash, Beginning	2,141.41	-		
Unencumbered Cash, Ending	$ -	$ -		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 1,457,338.56	$ 1,531,049.62	$ 1,536,909.00	$ (5,859.38)
Delinquent Tax	2,106.75	4,851.49	-	4,851.49
Motor Vehicle Tax	20,118.53	25,068.78	24,408.00	660.78
Recreational Vehicle Tax	901.96	1,014.79	1,122.00	(107.21)
16/20 M Truck Tax	1,139.71	1,193.08	1,523.00	(329.92)
Commercial Vehicle Tax	1,886.82	2,383.35	2,456.00	(72.65)
Watercraft Tax	-	-	382.00	(382.00)
Rental Excise Tax	0.01	-	-	-
In Lieu of Tax	2,100.23	2,237.76	1,400.00	837.76
Total Receipts	1,485,592.57	1,567,798.87	$ 1,568,200.00	$ (401.13)
Expenditures				
Culture and Recreation				
Appropriation	1,487,935.56	1,567,798.87	$ 1,566,200.00	$ 1,598.87
Cash Reserve	-	-	2,000.00	(2,000.00)
Total Expenditures	1,487,935.56	1,567,798.87	$ 1,568,200.00	$ (401.13)
Receipts Over(Under) Expenditures	(2,342.99)	-		
Unencumbered Cash, Beginning	2,342.99	-		
Unencumbered Cash, Ending	$ -	$ -		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 244,422.10	$ 278,999.87	$ 280,033.00	$ (1,033.13)
Delinquent Tax	342.76	828.20	-	828.20
Motor Vehicle Tax	3,094.09	4,204.37	4,094.00	110.37
Recreational Vehicle Tax	138.77	170.14	188.00	(17.86)
16/20 M Truck Tax	192.13	183.48	255.00	(71.52)
Commercial Vehicle Tax	290.16	399.77	412.00	(12.23)
Watercraft Tax	-	-	64.00	(64.00)
In Lieu of Tax	352.25	407.78	250.00	157.78
Total Receipts	248,832.26	285,193.61	$ 285,296.00	$ (102.39)
Expenditures				
Culture and Recreation				
Appropriation	249,755.44	285,193.61	$ 283,752.00	$ 1,441.61
Cash Reserve	-	-	2,000.00	(2,000.00)
Total Expenditures	249,755.44	285,193.61	$ 285,752.00	$ (558.39)
Receipts Over(Under) Expenditures	(923.18)	-		
Unencumbered Cash, Beginning	923.18	-		
Unencumbered Cash, Ending	$ -	$ -		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 31,241.65	$ 32,602.21	$ 32,266.00	$ 336.21
Delinquent Tax	49.84	108.23	-	108.23
Motor Vehicle Tax	483.75	537.57	515.00	22.57
Recreational Vehicle Tax	21.70	21.82	24.00	(2.18)
16/20 M Truck Tax	31.89	28.70	32.00	(3.30)
Commercial Vehicle Tax	45.33	51.06	52.00	(0.94)
Watercraft Tax	-	-	8.00	(8.00)
In Lieu of Tax	45.02	47.65	40.00	7.65
Total Receipts	31,919.18	33,397.24	$ 32,937.00	$ 460.24
Expenditures				
Agriculture				
Appropriation	32,000.00	33,000.00	$ 32,000.00	$ 1,000.00
Cash Reserve	-	-	1,000.00	(1,000.00)
Total Expenditures	32,000.00	33,000.00	$ 33,000.00	$ -
Receipts Over(Under) Expenditures	(80.82)	397.24		
Unencumbered Cash, Beginning	538.57	457.75		
Unencumbered Cash, Ending	$ 457.75	$ 854.99		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 387,763.48	$ 312,853.95	$ 313,593.00	$ (739.05)
Delinquent Tax	582.52	1,207.10	-	1,207.10
Motor Vehicle Tax	6,319.69	6,670.10	6,487.00	183.10
Recreational Vehicle Tax	283.36	270.05	298.00	(27.95)
16/20 M Truck Tax	252.00	374.73	405.00	(30.27)
Commercial Vehicle Tax	592.71	634.17	653.00	(18.83)
Watercraft Tax	-	-	102.00	(102.00)
Rental Excise Tax	0.01	-	-	-
In Lieu of Tax	558.83	457.26	300.00	157.26
Other Receipts				
Reimbursed Expense	-	858.89	-	858.89
Miscellaneous	7,811.96	-	-	-
Total Receipts	404,164.56	323,326.25	$ 321,838.00	$ 1,488.25
Expenditures				
Economic Development				
Personal Services	141,021.14	115,973.78	$ 156,100.00	$ (40,126.22)
Contractual Services	51,046.29	102,212.87	57,600.00	44,612.87
Commodities	4,406.10	3,036.61	8,950.00	(5,913.39)
Capital Outlay	97,108.86	146,192.90	136,220.00	9,972.90
Operating Transfer to Community Improvement Reserve Fund	114,877.00	-	-	-
Total Expenditures	408,459.39	367,416.16	$ 358,870.00	$ 8,546.16
Receipts Over(Under) Expenditures	(4,294.83)	(44,089.91)		
Unencumbered Cash, Beginning	50,135.36	53,340.53		
Cancelled Encumbrances	7,500.00	60,000.00		
Unencumbered Cash, Ending	$ 53,340.53	$ 69,250.62		

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

	Prior Year Audit	Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 6,056.82	$ 12,916.58
Loan Repayments	154,145.83	54,333.90
Other Receipts		
Miscellaneous	720.42	-
Total Receipts	160,923.07	67,250.48
Expenditures		
General Government		
Contractual Services	99,364.16	285,635.85
Total Expenditures	99,364.16	285,635.85
Receipts Over(Under) Expenditures	61,558.91	(218,385.37)
Unencumbered Cash, Beginning	425,357.38	486,916.29
Unencumbered Cash, Ending	$ 486,916.29	$ 268,530.92

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 4,847,355.92	$ 6,131,741.25	$ 6,156,257.00	$ (24,515.75)
Delinquent Tax	7,662.40	17,971.26	-	17,971.26
Motor Vehicle Tax	75,273.49	83,382.99	81,178.00	2,204.99
Recreational Vehicle Tax	3,374.80	3,375.41	3,732.00	(356.59)
16/20 M Truck Tax	4,763.96	4,464.06	5,066.00	(601.94)
Commercial Vehicle Tax	7,059.46	7,927.49	8,169.00	(241.51)
Watercraft Tax	-	-	1,272.00	(1,272.00)
Rental Excise Tax	0.04	-	-	-
In Lieu of Tax	6,985.76	8,962.02	5,000.00	3,962.02
Total Receipts	4,952,475.83	6,257,824.48	$ 6,260,674.00	$ (2,849.52)
Expenditures				
General Government				
Health Insurance	2,176,262.35	3,023,618.46	$ 3,300,000.00	$ (276,381.54)
KPERS	1,041,319.59	1,179,220.05	1,300,000.00	(120,779.95)
Social Security	671,752.76	724,943.63	1,000,000.00	(275,056.37)
Unemployment	8,468.45	9,073.90	25,000.00	(15,926.10)
Workers Compensation	162,758.62	185,134.90	300,000.00	(114,865.10)
Health Savings	267,090.38	277,877.20	300,000.00	(22,122.80)
Health Administration	477,151.00	508,922.58	500,000.00	8,922.58
Health Deductions/Premium	(272,966.49)	(292,970.23)	(260,000.00)	(32,970.23)
Employee Benefit Short Term Disability	84,650.69	50,772.68	-	50,772.68
Reimbursed Expense	(179,562.35)	(23,421.00)	-	(23,421.00)
Contractual Services	402.74	-	-	-
Operating Transfers to:				
Risk Management Reserve Fund	550,000.00	-	-	-
Bond and Interest Fund	-	50,000.00	-	50,000.00
Special Capital Improvement Fund	-	450,000.00	-	450,000.00
Total Expenditures	4,987,327.74	6,143,172.17	$ 6,465,000.00	$ (321,827.83)
Receipts Over(Under) Expenditures	(34,851.91)	114,652.31		
Unencumbered Cash, Beginning	346,751.27	311,899.36		
Unencumbered Cash, Ending	$ 311,899.36	$ 426,551.67		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 238,908.10	$ 223,826.22	$ 224,329.00	$ (502.78)
Delinquent Tax	346.45	765.17	-	765.17
Motor Vehicle Tax	3,275.67	4,109.67	3,994.00	115.67
Recreational Vehicle Tax	146.81	166.40	184.00	(17.60)
16/20 M Truck Tax	195.37	194.23	249.00	(54.77)
Commercial Vehicle Tax	307.15	390.74	402.00	(11.26)
Watercraft Tax	-	-	63.00	(63.00)
In Lieu of Tax	344.30	327.14	230.00	97.14
Total Receipts	243,523.85	229,779.57	$ 229,451.00	$ 328.57
Expenditures				
Agriculture				
Appropriation	244,546.00	229,750.00	$ 228,750.00	$ 1,000.00
Cash Reserve	-	-	1,000.00	(1,000.00)
Total Expenditures	244,546.00	229,750.00	$ 229,750.00	$ -
Receipts Over(Under) Expenditures	(1,022.15)	29.57		
Unencumbered Cash, Beginning	1,225.17	203.02		
Unencumbered Cash, Ending	$ 203.02	$ 232.59		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 678,145.60	$ 698,439.26	$ 700,767.00	$ (2,327.74)
Delinquent Tax	737.93	1,998.99	-	1,998.99
Motor Vehicle Tax	4,374.52	11,665.18	11,353.00	312.18
Recreational Vehicle Tax	196.19	472.18	522.00	(49.82)
16/20 M Truck Tax	414.22	259.48	708.00	(448.52)
Commercial Vehicle Tax	410.19	1,108.97	1,142.00	(33.03)
Watercraft Tax	-	-	178.00	(178.00)
In Lieu of Tax	977.28	1,020.83	-	1,020.83
Intergovernmental				
Federal Grant	117,185.43	25,279.00	35,000.00	(9,721.00)
State Grant	31,618.00	27,388.00	-	27,388.00
Licenses, Fees, and Permits				
Service Fees	184,479.77	193,344.81	140,000.00	53,344.81
Other Receipts				
Miscellaneous	192.87	62.50	-	62.50
Total Receipts	1,018,732.00	961,039.20	$ 889,670.00	$ 71,369.20
Expenditures				
Health				
Personal Services	412,140.25	391,905.37	$ 589,250.00	$ (197,344.63)
Contractual Services	64,563.47	60,092.91	71,970.00	(11,877.09)
Commodities	182,853.71	132,298.84	198,700.00	(66,401.16)
Capital Outlay	45,813.20	34,727.22	74,400.00	(39,672.78)
Operating Transfers to:				
Special Equipment Reserve Fund	100,000.00	-	-	-
Special Capital Improvement Fund	-	196,164.00	-	196,164.00
Total Expenditures	805,370.63	815,188.34	$ 934,320.00	$ (119,131.66)
Receipts Over(Under) Expenditures	213,361.37	145,850.86		
Unencumbered Cash, Beginning	43,970.73	257,332.10		
Unencumbered Cash, Ending	$ 257,332.10	$ 403,182.96		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 338,757.99	$ 358,624.33	$ 359,580.00	$ (955.67)
Delinquent Tax	523.98	1,163.97	-	1,163.97
Motor Vehicle Tax	5,060.33	5,826.82	5,667.00	159.82
Recreational Vehicle Tax	227.06	235.90	261.00	(25.10)
16/20 M Truck Tax	325.00	300.09	354.00	(53.91)
Commercial Vehicle Tax	474.55	553.97	570.00	(16.03)
Watercraft Tax	-	-	89.00	(89.00)
In Lieu of Tax	488.20	524.16	380.00	144.16
Total Receipts	345,857.11	367,229.24	$ 366,901.00	$ 328.24
Expenditures				
Culture and Recreation				
Appropriation	347,109.58	367,225.00	$ 365,225.00	$ 2,000.00
Cash Reserve	-	-	2,000.00	(2,000.00)
Total Expenditures	347,109.58	367,225.00	$ 367,225.00	$ -
Receipts Over(Under) Expenditures	(1,252.47)	4.24		
Unencumbered Cash, Beginning	1,252.47	-		
Unencumbered Cash, Ending	$ -	$ 4.24		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 1,990,889.79	$ 1,989,359.46	$ 1,997,259.00	$ (7,899.54)
Delinquent Tax	3,073.09	6,767.21	-	6,767.21
Motor Vehicle Tax	30,904.14	34,246.81	33,344.00	902.81
Recreational Vehicle Tax	1,385.57	1,386.34	1,533.00	(146.66)
16/20 M Truck Tax	2,106.20	1,832.78	2,081.00	(248.22)
Commercial Vehicle Tax	2,898.32	3,255.93	3,355.00	(99.07)
Watercraft Tax	-	-	522.00	(522.00)
Rental Excise Tax	0.02	-	-	-
In Lieu of Tax	2,869.17	2,907.62	1,400.00	1,507.62
Total Receipts	2,034,126.30	2,039,756.15	$ 2,039,494.00	$ 262.15
Expenditures				
Health				
Appropriation	2,034,126.30	2,039,494.00	$ 2,039,494.00	$ -
Total Expenditures	2,034,126.30	2,039,494.00	$ 2,039,494.00	$ -
Receipts Over(Under) Expenditures	-	262.15		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 262.15		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 95,562.66	$ 100,941.42	$ 101,202.00	$ (260.58)
Delinquent Tax	164.06	336.16	-	336.16
Motor Vehicle Tax	1,451.11	1,643.50	1,600.00	43.50
Recreational Vehicle Tax	64.94	66.57	74.00	(7.43)
16/20 M Truck Tax	100.94	86.10	100.00	(13.90)
Commercial Vehicle Tax	136.06	156.39	161.00	(4.61)
Watercraft Tax	-	-	25.00	(25.00)
In Lieu of Tax	137.72	147.53	120.00	27.53
Total Receipts	97,617.49	103,377.67	$ 103,282.00	$ 95.67
Expenditures				
Health				
Appropriation	99,000.00	103,934.83	$ 102,000.00	$ 1,934.83
Cash Reserve	-	-	2,000.00	(2,000.00)
Total Expenditures	99,000.00	103,934.83	$ 104,000.00	$ (65.17)
Receipts Over(Under) Expenditures	(1,382.51)	(557.16)		
Unencumbered Cash, Beginning	1,939.67	557.16		
Unencumbered Cash, Ending	$ 557.16	$ -		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ (13.32)	$ -	$ -	$ -
Delinquent Tax	250.91	267.63	-	267.63
Motor Vehicle Tax	4,545.99	269.56	-	269.56
Recreational Vehicle Tax	203.87	-	-	-
16/20 M Vehicle Tax	314.56	-	-	-
Commercial Vehicle Tax	426.40	-	-	-
Total Receipts	5,728.41	537.19	$ -	$ 537.19
Expenditures				
Health				
Contractual Services	-	67,358.72	$ -	$ 67,358.72
Operating Transfer to				
General Fund	581,185.00	-	885,928.00	(885,928.00)
Total Expenditures	581,185.00	67,358.72	$ 885,928.00	$ (818,569.28)
Receipts Over(Under) Expenditures	(575,456.59)	(66,821.53)		
Unencumbered Cash, Beginning	880,560.93	305,104.34		
Unencumbered Cash, Ending	$ 305,104.34	$ 238,282.81		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 175,812.82	$ 159,875.66	$ 160,216.00	$ (340.34)
Delinquent Tax	247.56	547.98	-	547.98
Motor Vehicle Tax	2,045.90	3,024.67	2,943.00	81.67
Recreational Vehicle Tax	91.60	122.38	135.00	(12.62)
16/20 M Truck Tax	160.82	121.36	184.00	(62.64)
Commercial Vehicle Tax	191.84	287.53	296.00	(8.47)
Watercraft Tax	-	-	46.00	(46.00)
In Lieu of Tax	253.37	233.67	215.00	18.67
Total Receipts	178,803.91	164,213.25	$ 164,035.00	$ 178.25
Expenditures				
Health				
Appropriation	180,000.00	182,000.00	$ 180,000.00	$ 2,000.00
Cash Reserve	-	-	2,000.00	(2,000.00)
Total Expenditures	180,000.00	182,000.00	$ 182,000.00	$ -
Receipts Over(Under) Expenditures	(1,196.09)	(17,786.75)		
Unencumbered Cash, Beginning	18,834.36	17,638.27		
Unencumbered Cash, Ending	$ 17,638.27	$ (148.48)		

COFFEY 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 Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 468,005.19	$ 287,773.42	$ 288,702.00	$ (928.58)
Delinquent Tax	827.43	1,477.89	-	1,477.89
Motor Vehicle Tax	9,716.65	8,050.77	7,837.00	213.77
Recreational Vehicle Tax	435.60	325.87	360.00	(34.13)
16/20 M Truck Tax	438.33	576.19	489.00	87.19
Commercial Vehicle Tax	911.28	765.36	789.00	(23.64)
Watercraft Tax	-	-	123.00	(123.00)
Rental Excise Tax	0.01	-	-	-
In Lieu of Tax	674.48	420.61	54.00	366.61
Total Receipts	481,008.97	299,390.11	$ 298,354.00	$ 1,036.11
Expenditures				
Agriculture				
Personal Services	241,355.59	248,006.24	$ 252,238.00	$ (4,231.76)
Contractual Services	14,365.75	14,422.93	20,000.00	(5,577.07)
Commodities	469,212.98	538,245.32	400,000.00	138,245.32
Capital Outlay	-	-	6,000.00	(6,000.00)
Reimbursed Expense	(264,935.70)	(339,037.54)	-	(339,037.54)
Total Expenditures	459,998.62	461,636.95	$ 678,238.00	$ (216,601.05)
Receipts Over(Under) Expenditures	21,010.35	(162,246.84)		
Unencumbered Cash, Beginning	641,518.30	662,528.65		
Unencumbered Cash, Ending	$ 662,528.65	$ 500,281.81		

COFFEY 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 Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 5,609,423.79	$ 5,686,572.79	$ 5,709,157.00	$ (22,584.21)
Delinquent Tax	8,507.63	18,796.09	-	18,796.09
Motor Vehicle Tax	81,351.75	96,491.62	93,942.00	2,549.62
Recreational Vehicle Tax	3,647.19	3,906.01	4,319.00	(412.99)
16/20 M Truck Tax	5,089.61	4,824.41	5,863.00	(1,038.59)
Commercial Vehicle Tax	7,629.55	9,173.77	9,453.00	(279.23)
Watercraft Tax	-	-	1,472.00	(1,472.00)
Rental Excise Tax	0.04	-	-	-
In Lieu of Tax	8,083.99	8,311.41	6,000.00	2,311.41
Food Control Allocation	108.92	108.92	-	108.92
Intergovernmental				
Special City & County Highway	450,752.65	446,840.13	442,824.00	4,016.13
Highway Equalization	3,600.41	3,446.21	-	3,446.21
Connecting Links	64,208.07	-	-	-
Other Receipts				
Insurance Proceeds	-	688.00	-	688.00
Miscellaneous	33,994.80	25,039.02	-	25,039.02
Total Receipts	6,276,398.40	6,304,198.38	$ 6,273,030.00	$ 31,168.38
Expenditures				
Maintenance				
Personal Services	2,336,897.81	2,475,347.70	$ 2,753,299.00	$ (277,951.30)
Contractual Services	1,295,031.75	1,209,281.36	1,125,000.00	84,281.36
Commodities	2,355,674.40	2,503,247.36	3,288,000.00	(784,752.64)
Capital Outlay	23,562.02	73,112.61	73,000.00	112.61
Reimbursed Expense	(466,547.29)	(354,660.24)	-	(354,660.24)
Operating Transfers to:				
Special Highway Fund	800,000.00	600,000.00	-	600,000.00
Special Capital Improvement Fund	-	200,000.00	-	200,000.00
Total Expenditures	6,344,618.69	6,706,328.79	$ 7,239,299.00	$ (532,970.21)
Receipts Over(Under) Expenditures	(68,220.29)	(402,130.41)		
Unencumbered Cash, Beginning	1,932,148.91	1,863,928.62		
Unencumbered Cash, Ending	$ 1,863,928.62	$ 1,461,798.21		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 1,065,918.61	$ 1,173,523.59	$ 1,184,064.00	$ (10,540.41)
Delinquent Tax	1,711.38	3,755.39	-	3,755.39
Motor Vehicle Tax	16,538.92	18,323.72	17,852.00	471.72
Recreational Vehicle Tax	741.14	741.08	822.00	(80.92)
16/20 M Truck Tax	1,115.50	979.74	1,080.00	(100.26)
Commercial Vehicle Tax	1,556.08	1,747.18	1,801.00	(53.82)
Watercraft Tax	-	-	279.00	(279.00)
Rental Excise Tax	0.01	-	-	-
In Lieu of Tax	1,342.62	1,498.02	-	1,498.02
Other Receipts				
Miscellaneous	5,550.74	6,212.46	-	6,212.46
Total Receipts	1,094,475.00	1,206,781.18	$ 1,205,898.00	$ 883.18
Expenditures				
Public Safety				
Appropriation	1,094,490.27	1,204,809.00	$ 1,204,809.00	$ -
Total Expenditures	1,094,490.27	1,204,809.00	$ 1,204,809.00	$ -
Receipts Over(Under) Expenditures	(15.27)	1,972.18		
Unencumbered Cash, Beginning	93.64	78.37		
Unencumbered Cash, Ending	$ 78.37	$ 2,050.55		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 2,447.66	$ 2,202.31	$ 1,827.00	$ 375.31
Total Receipts	2,447.66	2,202.31	$ 1,827.00	$ 375.31
Expenditures				
Health				
Contractual Services	-	-	$ 9,406.00	$ (9,406.00)
Total Expenditures	-	-	$ 9,406.00	$ (9,406.00)
Receipts Over(Under) Expenditures	2,447.66	2,202.31		
Unencumbered Cash, Beginning	5,836.13	8,283.79		
Unencumbered Cash, Ending	$ 8,283.79	$ 10,486.10		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 2,095,029.25	$ 1,101,557.92	$ 1,105,634.00	$ (4,076.08)
Delinquent Tax	3,305.52	5,998.39	-	5,998.39
Motor Vehicle Tax	31,790.75	36,037.82	35,082.00	955.82
Recreational Vehicle Tax	1,425.35	1,458.78	1,613.00	(154.22)
16/20 M Truck Tax	2,396.04	1,885.46	2,189.00	(303.54)
Commercial Vehicle Tax	2,981.50	3,426.18	3,530.00	(103.82)
Watercraft Tax	-	-	550.00	(550.00)
Rental Excise Tax	0.02	-	-	-
In Lieu of Tax	3,019.25	1,610.05	2,900.00	(1,289.95)
Other Receipts		-		
Miscellaneous	91.39	-	-	-
Total Receipts	2,140,039.07	1,151,974.60	$ 1,151,498.00	$ 476.60
Expenditures				
Public Works				
Personal Services	228,094.82	247,814.56	$ 299,622.00	$ (51,807.44)
Contractual Services	52,375.91	132,131.71	1,434,000.00	(1,301,868.29)
Commodities	98,620.25	54,339.98	284,000.00	(229,660.02)
Capital Outlay	9,945.00	-	3,448,000.00	(3,448,000.00)
Operating Transfers to:				
Special Equipment Reserve Fund	350,000.00	-	-	-
Special Capital Improvement Fund	-	1,000,000.00	-	1,000,000.00
Special Highway Fund	200,000.00	-	-	-
Total Expenditures	939,035.98	1,434,286.25	$ 5,465,622.00	$ (4,031,335.75)
Receipts Over(Under) Expenditures	1,201,003.09	(282,311.65)		
Unencumbered Cash, Beginning	4,769,982.08	5,970,985.17		
Unencumbered Cash, Ending	$ 5,970,985.17	$ 5,688,673.52		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,279.58	$ 1,151.31	$ 1,827.00	$ (675.69)
Total Receipts	1,279.58	1,151.31	$ 1,827.00	$ (675.69)
Expenditures				
Culture and Recreation				
Contractual Services	-	-	$ 5,278.00	$ (5,278.00)
Total Expenditures	-	-	$ 5,278.00	$ (5,278.00)
Receipts Over(Under) Expenditures	1,279.58	1,151.31		
Unencumbered Cash, Beginning	4,708.73	5,988.31		
Unencumbered Cash, Ending	$ 5,988.31	$ 7,139.62		

COFFEY COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	$ 19,834.00	$ 17,625.82	$ 15,000.00	$ 2,625.82
Total Receipts	19,834.00	17,625.82	$ 15,000.00	$ 2,625.82
Expenditures				
Economic Development				
Contractual Services	-	1,821.35	$ 28,032.00	$ (26,210.65)
Total Expenditures	-	1,821.35	$ 28,032.00	$ (26,210.65)
Receipts Over(Under) Expenditures	19,834.00	15,804.47		
Unencumbered Cash, Beginning	12,031.38	31,865.38		
Unencumbered Cash, Ending	$ 31,865.38	$ 47,669.85		

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

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	$ 978,000.00	$ -
Health Fund	-	196,164.00
Employee Benefits Fund	-	450,000.00
Road and Bridge Fund	-	200,000.00
Special Bridge Fund	-	1,000,000.00
Total Receipts	978,000.00	1,846,164.00
Expenditures		
General Government		
Capital Outlay	1,459,952.50	3,519,197.00
Total Expenditures	1,459,952.50	3,519,197.00
Receipts Over(Under) Expenditures	(481,952.50)	(1,673,033.00)
Unencumbered Cash, Beginning	7,922,316.35	7,440,363.85
Unencumbered Cash, Ending	$ 7,440,363.85	$ 5,767,330.85

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

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	$ 1,174,375.00	$ 335,000.00
Health Fund	100,000.00	-
Special Bridge Fund	350,000.00	-
Total Receipts	1,624,375.00	335,000.00
Expenditures		
General Government		
Capital Outlay	608,899.00	316,926.69
Total Expenditures	608,899.00	316,926.69
Receipts Over(Under) Expenditures	1,015,476.00	18,073.31
Unencumbered Cash, Beginning	2,665,429.22	3,680,905.22
Cancelled Encumbrances	-	224,979.00
Unencumbered Cash, Ending	$ 3,680,905.22	$ 3,923,957.53

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

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfer from Employee Benefits Fund	$ 550,000.00	$ -
Total Receipts	550,000.00	-
Expenditures		
Operating Transfer to Jail Construction Fund	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	550,000.00	-
Unencumbered Cash, Beginning	4,000,000.00	4,550,000.00
Unencumbered Cash, Ending	$ 4,550,000.00	$ 4,550,000.00

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from Noxious Weed Fund	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Agriculture				
Capital Outlay	-	-	$ 462,152.00	$ (462,152.00)
Total Expenditures	-	-	$ 462,152.00	$ (462,152.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	397,151.60	397,151.60		
Unencumbered Cash, Ending	$ 397,151.60	$ 397,151.60		

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Connecting Links	$ -	$ 1,062,524.91
Operating Transfers from:		
Special Bridge Fund	200,000.00	-
Road and Bridge Fund	800,000.00	600,000.00
Total Receipts	1,000,000.00	1,662,524.91
Expenditures		
Public Works		
Contractual Services	14,125.37	1,788,098.69
Commodities	227,720.32	1,301,440.47
Total Expenditures	241,845.69	3,089,539.16
Receipts Over(Under) Expenditures	758,154.31	(1,427,014.25)
Unencumbered Cash, Beginning	4,511,771.16	5,269,925.47
Unencumbered Cash, Ending	$ 5,269,925.47	$ 3,842,911.22

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 54.00	$ 191.00
Operating Transfer from		
General Fund	13,828.00	-
Total Receipts	13,882.00	191.00
Expenditures		
General Government		
Contractual Services	16,691.63	20,641.82
Commodities	265.68	1,609.74
Capital Outlay	17,561.00	-
Total Expenditures	34,518.31	22,251.56
Receipts Over(Under) Expenditures	(20,636.31)	(22,060.56)
Unencumbered Cash, Beginning	712,410.71	691,774.40
Unencumbered Cash, Ending	$ 691,774.40	$ 669,713.84

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

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfer from General Fund	$ 108,000.00	$ -
Total Receipts	108,000.00	-
Expenditures		
General Government Reimbursed Expense	-	223,280.88
Total Expenditures	-	223,280.88
Receipts Over(Under) Expenditures	108,000.00	(223,280.88)
Unencumbered Cash, Beginning	1,438,379.02	1,546,379.02
Unencumbered Cash, Ending	$ 1,546,379.02	$ 1,323,098.14

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	155,133.84	155,133.84
Unencumbered Cash, Ending	$ 155,133.84	$ 155,133.84

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 366,550.19
Use of Money and Property		
Rent	25,050.00	19,060.00
Other Receipts		
Miscellaneous	24,720.57	2,450.87
Operating Transfers from:		
General Fund	750,000.00	-
Economic Development Fund	114,877.00	-
Total Receipts	914,647.57	388,061.06
Expenditures		
General Government		
Contractual Services	16,023.69	1,042,513.63
Total Expenditures	16,023.69	1,042,513.63
Receipts Over(Under) Expenditures	898,623.88	(654,452.57)
Unencumbered Cash, Beginning	2,991,838.92	3,890,462.80
Unencumbered Cash, Ending	$ 3,890,462.80	$ 3,236,010.23

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 71,250.40	$ 70,798.86	$ 65,000.00	$ 5,798.86
Use of Money and Property				
Interest on Investments	1,976.76	1,607.47	-	1,607.47
Total Receipts	73,227.16	72,406.33	$ 65,000.00	$ 7,406.33
Expenditures				
Public Safety				
Contractual Services	70,105.68	30,096.11	$ 60,000.00	$ (29,903.89)
Commodities	1,395.00	-	12,446.00	(12,446.00)
Total Expenditures	71,500.68	30,096.11	$ 72,446.00	$ (42,349.89)
Receipts Over(Under) Expenditures	1,726.48	42,310.22		
Unencumbered Cash, Beginning	28,717.41	30,443.89		
Unencumbered Cash, Ending	$ 30,443.89	$ 72,754.11		

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 92,587.25	$ 93,800.50
Intergovernmental		
State Grants	1,050.00	1,050.00
Total Receipts	93,637.25	94,850.50
Expenditures		
General Government		
Personal Services	68,462.73	-
Contractual Services	23.76	147.13
Commodities	2,211.28	1,434.84
Capital Outlay	698.00	-
Operating Transfer to		
General Fund	27,992.76	22,241.48
Total Expenditures	99,388.53	23,823.45
Receipts Over(Under) Expenditures	(5,751.28)	71,027.05
Unencumbered Cash, Beginning	27,992.76	22,241.48
Unencumbered Cash, Ending	$ 22,241.48	$ 93,268.53

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,347.00	$ 2,630.50
Use of Money and Property		
Interest on Investments	826.51	769.53
Total Receipts	3,173.51	3,400.03
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	3,173.51	3,400.03
Unencumbered Cash, Beginning	19,964.10	23,137.61
Unencumbered Cash, Ending	$ 23,137.61	$ 26,537.64

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 9,388.00	$ 10,522.00
Use of Money and Property		
Interest on Investments	2,122.36	1,440.16
Total Receipts	11,510.36	11,962.16
Expenditures		
General Government		
Contractual Services	10,225.00	18,075.00
Capital Outlay	-	780.86
Total Expenditures	10,225.00	18,855.86
Receipts Over(Under) Expenditures	1,285.36	(6,893.70)
Unencumbered Cash, Beginning	51,310.10	52,595.46
Unencumbered Cash, Ending	$ 52,595.46	$ 45,701.76

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,347.00	$ 2,630.50
Use of Money and Property		
Interest on Investments	672.16	453.52
Total Receipts	3,019.16	3,084.02
Expenditures		
General Government		
Commodities	-	7,934.99
Total Expenditures	-	7,934.99
Receipts Over(Under) Expenditures	3,019.16	(4,850.97)
Unencumbered Cash, Beginning	16,054.16	19,073.32
Unencumbered Cash, Ending	$ 19,073.32	$ 14,222.35

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	208,534.43	208,534.43
Unencumbered Cash, Ending	$ 208,534.43	$ 208,534.43

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 38,235.00	$ 35,427.00
Total Receipts	38,235.00	35,427.00
Expenditures		
General Government		
Contractual Services	15,959.95	14,957.79
Commodities	8,091.35	13,448.52
Capital Outlay	10,476.50	24,742.86
Total Expenditures	34,527.80	53,149.17
Receipts Over(Under) Expenditures	3,707.20	(17,722.17)
Unencumbered Cash, Beginning	72,526.05	76,233.25
Unencumbered Cash, Ending	$ 76,233.25	$ 58,511.08

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	100,270.91	100,270.91
Unencumbered Cash, Ending	$ 100,270.91	$ 100,270.91

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State Grants	$ 15,379.85	$ 8,546.01	$ 15,000.00	$ 6,453.99
Total Receipts	15,379.85	8,546.01	$ 15,000.00	$ 6,453.99
Expenditures				
General Government				
Contractual Services	-	-	$ 45,605.00	$ 45,605.00
Total Expenditures	-	-	$ 45,605.00	$ 45,605.00
Receipts Over(Under) Expenditures	15,379.85	8,546.01		
Unencumbered Cash, Beginning	15,605.11	30,984.96		
Unencumbered Cash, Ending	$ 30,984.96	$ 39,530.97		

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 12,500.00
Total Receipts	-	12,500.00
Expenditures		
General Government		
Contractual Services	-	11,500.00
Total Expenditures	-	11,500.00
Receipts Over(Under) Expenditures	-	1,000.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 1,000.00

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	262,800.58	-
Total Expenditures	262,800.58	-
Receipts Over(Under) Expenditures	(262,800.58)	-
Unencumbered Cash, Beginning	262,800.58	-
Unencumbered Cash, Ending	$ -	$ -

COFFEY COUNTY, KANSAS
LOCAL ASSISTANCE AND TRIBAL CONSISTENCY GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	100,000.00	100,000.00
Unencumbered Cash, Ending	$ 100,000.00	$ 100,000.00

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

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfer from General Fund	$ 291,748.51	$ -
Total Receipts	291,748.51	-
Expenditures		
General Government		
Contractual Services	231,748.51	60,000.00
Total Expenditures	231,748.51	60,000.00
Receipts Over(Under) Expenditures	60,000.00	(60,000.00)
Unencumbered Cash, Beginning	-	60,000.00
Unencumbered Cash, Ending	$ 60,000.00	$ -

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

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Sales Tax	$ 149,140.26	$ 130,119.96
Total Receipts	149,140.26	130,119.96
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	149,140.26	130,119.96
Unencumbered Cash, Beginning	75,053.32	224,193.58
Unencumbered Cash, Ending	$ 224,193.58	$ 354,313.54

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

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
In Lieu of Tax	$ 262,291.95	$ 540,344.70
Total Receipts	262,291.95	540,344.70
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	262,291.95	540,344.70
Unencumbered Cash, Beginning	257,098.05	519,390.00
Unencumbered Cash, Ending	$ 519,390.00	$ 1,059,734.70

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

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	$ 10,537,843.00	$ -
Interest on Investments	138,546.89	113,900.69
Other Receipts		
Reimbursed Expense	-	71,759.63
Total Receipts	10,676,389.89	185,660.32
Expenditures		
Public Safety		
Capital Outlay	15,291,695.13	11,264,759.33
Debt Service		
Interest	179,631.25	-
Cost of Issuance	100,477.00	1,000.00
Total Expenditures	15,571,803.38	11,265,759.33
Receipts Over(Under) Expenditures	(4,895,413.49)	(11,080,099.01)
Unencumbered Cash, Beginning	19,014,185.84	14,118,772.35
Unencumbered Cash, Ending	$ 14,118,772.35	$ 3,038,673.34

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ -	$ 1,395,650.88	$ 1,400,663.00	$ (5,012.12)
Delinquent Tax	-	1,613.97	-	1,613.97
In Lieu of Tax	-	2,039.82	-	2,039.82
Operating Transfers from				
General Fund	-	100,000.00	-	100,000.00
Employee Benefits Fund	-	50,000.00	-	50,000.00
Total Receipts	-	1,549,304.67	$ 1,400,663.00	$ 148,641.67
Expenditures				
Debt Service				
Principal	-	810,000.00	$ 1,055,000.00	$ (245,000.00)
Interest	-	666,985.83	345,663.00	321,322.83
Total Expenditures	-	1,476,985.83	$ 1,400,663.00	$ 76,322.83
Receipts Over(Under) Expenditures	-	72,318.84		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 72,318.84		

COFFEY 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 Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Landfill Fees	$ 235,059.71	$ 179,376.56	$ 325,000.00	$ (145,623.44)
Operating Transfer from				
General Fund	-	200,000.00	-	200,000.00
Total Receipts	235,059.71	379,376.56	$ 325,000.00	$ 54,376.56
Expenditures				
Sanitation				
Personal Services	202,014.37	210,814.56	$ 153,317.00	$ 57,497.56
Contractual Services	4,750.04	65,501.92	71,950.00	(6,448.08)
Commodities	25,310.07	78,562.99	58,500.00	20,062.99
Capital Outlay	4,739.24	1,823.83	3,000.00	(1,176.17)
Cash Reserve	-	-	148,993.00	(148,993.00)
Total Expenditures	236,813.72	356,703.30	$ 435,760.00	$ (79,056.70)
Receipts Over(Under) Expenditures	(1,754.01)	22,673.26		
Unencumbered Cash, Beginning	1,754.01	-		
Unencumbered Cash, Ending	$ -	$ 22,673.26		

COFFEY COUNTY, KANSAS
SOLID WASTE CLOSURE CARE RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfer from General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Sanitation		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,457,834.00	3,457,834.00
Unencumbered Cash, Ending	$ 3,457,834.00	$ 3,457,834.00

COFFEY COUNTY, KANSAS
JACOB'S CREEK SEWER DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 2,516.25	$ 2,608.05	$ 2,000.00	$ 608.05
Delinquent Tax	366.00	1,422.25	1,200.00	222.25
Licenses, Fees, and Permits				
Service Fees	4,675.00	3,556.50	5,000.00	(1,443.50)
Other Receipts				
Miscellaneous	100.00	-	-	-
Total Receipts	7,657.25	7,586.80	$ 8,200.00	$ (613.20)
Expenditures				
General Government				
Contractual Services	20,440.64	7,948.14	$ 13,000.00	$ (5,051.86)
Commodities	-	-	1,000.00	(1,000.00)
Sanitation				
Contractual Services	-	-	202,168.00	(202,168.00)
Total Expenditures	20,440.64	7,948.14	$ 216,168.00	$ (208,219.86)
Receipts Over(Under) Expenditures	(12,783.39)	(361.34)		
Unencumbered Cash, Beginning	212,003.40	199,220.01		
Unencumbered Cash, Ending	$ 199,220.01	$ 198,858.67		

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,211.50	$ 2,486.89
Total Receipts	2,211.50	2,486.89
Expenditures		
General Government		
Contractual Services	1,255.02	1,084.27
Total Expenditures	1,255.02	1,084.27
Receipts Over(Under) Expenditures	956.48	1,402.62
Unencumbered Cash, Beginning	8,668.23	9,624.71
Unencumbered Cash, Ending	$ 9,624.71	$ 11,027.33

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 17,919.82	$ 14,964.20
Total Receipts	17,919.82	14,964.20
Expenditures		
Public Safety		
Contractual Services	3,787.97	302.00
Commodities	16,691.72	21,179.00
Reimbursed Expense	(56.32)	(820.78)
Total Expenditures	20,423.37	20,660.22
Receipts Over(Under) Expenditures	(2,503.55)	(5,696.02)
Unencumbered Cash, Beginning	38,860.32	36,356.77
Unencumbered Cash, Ending	$ 36,356.77	$ 30,660.75

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

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfer from		
Special Law Enforcement Trust Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	7,381.80	7,381.80
Unencumbered Cash, Ending	$ 7,381.80	$ 7,381.80

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 70.00	$ 20.00
Total Receipts	70.00	20.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	70.00	20.00
Unencumbered Cash, Beginning	4,926.12	4,996.12
Unencumbered Cash, Ending	$ 4,996.12	$ 5,016.12

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 9,705.00	$ -
Total Receipts	9,705.00	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	9,705.00	-
Unencumbered Cash, Beginning	-	9,705.00
Unencumbered Cash, Ending	$ 9,705.00	$ 9,705.00

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous Receipts	$ 111.79	$ 337.00
Total Receipts	111.79	337.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	111.79	337.00
	8.95	
Unencumbered Cash, Beginning	-	120.74
Unencumbered Cash, Ending	$ 120.74	$ 457.74

COFFEY COUNTY, KANSAS
SHERIFF'S SPECIAL DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	218.35	218.35
Unencumbered Cash, Ending	$ 218.35	$ 218.35

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ 55,041.87
Total Receipts	-	55,041.87
Expenditures		
Public Safety		
Contractual Services	-	4,141.44
Commodities	-	8,552.22
Total Expenditures	-	12,693.66
Receipts Over(Under) Expenditures	-	42,348.21
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 42,348.21

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ 22,154.69
Other Receipts		
Miscellaneous	-	35,000.00
Total Receipts	-	57,154.69
Expenditures		
Public Safety		
Commodities	-	1,133.91
Total Expenditures	-	1,133.91
Receipts Over(Under) Expenditures	-	56,020.78
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 56,020.78

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ 5,355.00
Total Receipts	-	5,355.00
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	5,355.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 5,355.00

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Donations	$ 2,295.00	$ -
Miscellaneous	-	22.41
Total Receipts	2,295.00	22.41
Expenditures		
General Government		
Contractual Services	3,499.31	5,000.00
Commodities	277.36	-
Total Expenditures	3,776.67	5,000.00
Receipts Over(Under) Expenditures	(1,481.67)	(4,977.59)
Unencumbered Cash, Beginning	26,143.25	24,661.58
Unencumbered Cash, Ending	$ 24,661.58	$ 19,683.99

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Burlington City General	$ -	$ 795,572.24	$ 795,572.24	$ -
Burlington City Bond	-	4,936.87	4,936.87	-
Burlington City Weed/Mowing	-	1,496.25	1,496.25	-
Burlington City Mohawk Street Oil	-	2,575.72	2,575.72	-
Burlington City Special Liability	-	8,410.61	8,410.61	-
Burlington City Cemetery	-	24,310.98	24,310.98	-
Gridley City General	-	29,516.76	29,516.76	-
Gridley City Debt Service	-	58,798.47	58,798.47	-
Lebo City General	-	182,037.40	182,037.40	-
Lebo City Employee Benefits	-	59,755.77	59,755.77	-
Lebo City Law Enforcement	-	9,392.78	9,392.78	-
Lebo City Special Liability	-	2,583.70	2,583.70	-
Lebo City Wastewater	-	797.37	797.37	-
Lebo City Nuisance	-	2,416.85	2,416.85	-
LeRoy City General	-	126,498.53	126,498.53	-
LeRoy City Special Liability	-	20,508.85	20,508.85	-
LeRoy City Weed/Mowing	-	511.90	511.90	-
Waverly City General	-	173,707.35	173,707.35	-
Waverly City Weed/Mowing	-	1,510.00	1,510.00	-
Waverly City Delinquent Utilities	-	908.68	908.68	-
Burlington City Street Improvement - Gary, Jas	-	8,375.91	8,375.91	-
Burlington City Street Improvement - Lamoille	-	2,415.38	2,415.38	-
New Strawn City General	-	176,965.40	176,965.40	-
Subtotal Cities	-	1,694,003.77	1,694,003.77	-
Townships:				
Avon Township General	-	264.08	264.08	-
Avon Township Cemetery	-	3,194.98	3,194.98	-
Burlington Township General	-	516.19	516.19	-
Burlington Township Cemetery	-	2,111.69	2,111.69	-
Key West Township Cemetery	-	4,973.57	4,973.57	-
LeRoy Township General	-	1,028.13	1,028.13	-
Liberty Township Cemetery	-	938.20	938.20	-
Lincoln Township Cemetery	-	7,585.01	7,585.01	-
Neosho Township Cemetery	-	5,526.31	5,526.31	-
Pleasant Township General	-	392.77	392.77	-
Pottawatomie Township Cemetery	-	9,727.63	9,727.63	-
Rock Creek Township General	-	1,804.48	1,804.48	-

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships: (Continued)				
Rock Creek Township Cemetery	$ -	$ 10,159.56	$ 10,159.56	$ -
Spring Creek Township Cemetery	-	3,186.71	3,186.71	-
Star Township Cemetery	-	1,072.88	1,072.88	-
Subtotal Townships	-	52,482.19	52,482.19	-
Schools:				
USD No. 243 General	-	636,503.19	636,503.19	-
USD No. 243 Capital Outlay	-	353,235.96	353,235.96	-
USD No. 243 Bond and Interest	-	21.04	21.04	-
USD No. 243 Supplemental General	-	781,653.70	781,653.70	-
USD No. 244 General	-	10,892,891.53	10,892,891.53	-
USD No. 244 Capital Outlay	-	2,812,741.13	2,812,741.13	-
USD No. 244 Recreation	-	1,098,319.34	1,098,319.34	-
USD No. 244 Recreation Employee Benefi	-	79,676.70	79,676.70	-
USD No. 244 Supplemental General	-	2,629,565.70	2,629,565.70	-
USD No. 245 General	-	463,861.71	463,861.71	-
USD No. 245 Capital Outlay	-	243,523.18	243,523.18	-
USD No. 245 Bond and Interest	-	236,361.51	236,361.51	-
USD No. 245 Supplemental General	-	697,690.86	697,690.86	-
USD No. 252 General	-	36,034.57	36,034.57	-
USD No. 252 Capital Outlay	-	15,787.14	15,787.14	-
USD No. 252 Bond and Interest	-	41,525.92	41,525.92	-
USD No. 252 Supplemental General	-	37,283.51	37,283.51	-
USD No. 252 Recreation	-	1,972.70	1,972.70	-
USD No. 365 General	-	30,317.95	30,317.95	-
USD No. 365 Capital Outlay	-	11,792.07	11,792.07	-
USD No. 365 Bond and Interest	-	11,713.57	11,713.57	-
USD No. 365 Supplemental General	-	33,646.95	33,646.95	-
Subtotal Schools	-	21,146,119.93	21,146,119.93	-
Cemeteries:				
Altamont	-	3,919.26	3,919.26	-
Bowman-Adgate	-	10,605.40	10,605.40	-
Logan	-	5,879.20	5,879.20	-
Stringtown	-	7,591.66	7,591.66	-
Pleasant Hill	-	5,233.84	5,233.84	-
Pleasant Township	-	5,140.80	5,140.80	-
Pleasant View	110.41	6,139.45	6,237.52	12.34
Hall Summit	-	3,110.56	3,110.56	-
Teachout	-	3,655.92	3,655.92	-
Subtotal Cemeteries	110.41	51,276.09	51,374.16	12.34

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Rural Fire Districts:				
Joint No. 5 Lyon County Fire	$ -	$ 6,304.13	$ 6,304.13	$ -
Subtotal Rural Fire Districts	-	6,304.13	6,304.13	-
Watershed Districts:				
Lakeview Drainage District	-	3,254.10	3,254.10	-
Joint No. 24 Upper Verdigris	-	203.09	203.09	-
Fog Creek Joint No. 19	56.10	13,733.82	13,727.14	62.78
Big Creek Joint No. 48	4.97	14,831.82	14,827.64	9.15
Joint No. 90 Pottawatomie	-	3,795.95	3,795.95	-
Long Scott Creek	-	51,797.89	51,797.89	-
Subtotal Watershed Districts	61.07	87,616.67	87,605.81	71.93
Total Subdivisions	$ 171.48	$ 23,037,802.78	$ 23,037,889.99	$ 84.27
State Funds:				
State Educational Building	$ -	$ 642,593.44	$ 642,593.44	$ -
State Institutional Building	-	321,296.88	321,296.88	-
Total State Funds	$ -	$ 963,890.32	$ 963,890.32	$ -
Other Agency Funds:				
Motor Vehicle Licenses	$ -	$ 765,459.35	$ 765,459.35	$ -
Driver License Fees	-	16,392.00	16,273.00	119.00
Game Licenses	612.75	5,946.00	5,844.00	714.75
Cereal Malt Beverage Licenses	50.00	25.00	75.00	-
Heritage Trust	1,085.00	5,261.00	5,061.00	1,285.00
Unclaimed Money	2,967.54	-	-	2,967.54
Cash Deposits	11,651.01	513.80	-	12,164.81
Sales Tax	24,682.57	761,403.30	731,996.35	54,089.52
SSM Construction	2,919,264.40	85,654.72	3,004,919.12	-
SSM Bond and Interest	-	329,466.67	329,466.67	-
Recycling	73,712.62	2,285.77	2,072.25	73,926.14
Sheriff	3.02	79,242.29	79,242.29	3.02
Sheriff Contingency	1,196.07	200.00	-	1,396.07
Sheriff Inmate Trust Fund	61,800.17	61,727.20	114,999.36	8,528.01
Sheriff Reserve	30,113.25	1,347.65	26,565.75	4,895.15
Law Library	52,803.36	12,148.03	2,616.09	62,335.30
Total Other Agency Funds	$ 3,179,941.76	$ 2,127,072.78	$ 5,084,590.23	$ 222,424.31

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 31,664,407.86	$ 62,068,839.27	$ 59,892,115.65	$ 33,841,131.48
Delinquent Tax	34,544.57	230,186.37	243,549.50	21,181.44
Motor Vehicle Tax	170,957.69	1,064,621.23	1,044,078.76	191,500.16
Recreational Vehicle Tax	8,180.37	40,864.50	42,141.48	6,903.39
Mineral Production Tax	738.06	1,070.33	889.83	918.56
In Lieu of Tax	-	92,060.00	92,060.00	-
Windfarm PILOT	267,485.85	606,353.00	873,838.85	-
Commercial Vehicle Tax	2,311.05	209,519.67	209,692.47	2,138.25
Total Distributable Funds:	$ 32,148,625.45	$ 64,313,514.37	$ 62,398,366.54	$ 34,063,773.28
Total Agency Funds	$ 35,328,738.69	$ 90,442,280.25	$ 91,484,737.08	$ 34,286,281.86