PAWNEE COUNTY, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended December 31, 2025

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For the Year Ended December 31, 2025

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Pawnee County, Kansas
Larned, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Pawnee 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 matters 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 the County 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 the County as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified 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 the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

above+beyond
AdamsBrown, LLC

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.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 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 the County as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated June 23, 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/municipal-audits. 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 24, 2026

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 750,305	15,798	4,970,891	4,637,927	**1,099,067**	173,140	**1,272,207**
Special Purpose Funds							
Road & Bridge/Noxious Weed Fund	249,874	-	3,089,897	3,061,925	**277,846**	96,424	**374,270**
Library Fund	2,027	-	41,779	42,393	**1,413**	-	**1,413**
Historical Collections Fund	23,854	-	65,113	60,361	**28,606**	783	**29,389**
Employee Benefit Fund	189,596	-	1,645,072	1,660,032	**174,636**	24,088	**198,724**
County Health Fund	425,346	426	436,617	551,088	**311,301**	35,821	**347,122**
Health Sales Tax (1%) Fund	2,456,407	-	1,409,857	1,119,707	**2,746,557**	84,813	**2,831,370**
Special Alcohol and Drug Fund	19,644	-	4,063	-	**23,707**	-	**23,707**
District Coroner Fund	7,714	-	16,208	12,349	**11,573**	185	**11,758**
Law Enforcement Forfeiture Fund	21,894	-	52,757	61,474	**13,177**	289	**13,466**
Auto Administration Fund	-	-	53,660	53,660	**-**	-	**-**
Prosecuting Attorney Training Fund	23,502	-	3,701	1,023	**26,180**	-	**26,180**
Adult Department of Corrections Fund	-	-	289,371	291,445	**(2,074)**	5,648	**3,574**
Adult Department of Corrections Payout Fund	10,000	-	-	-	**10,000**	-	**10,000**
Juvenile Department of Corrections Fund	-	-	230,999	234,310	**(3,311)**	5,296	**1,985**
Juvenile Department of Corrections Payout Fund	10,000	-	-	-	**10,000**	-	**10,000**
Pawnee County Diversion Supervision Fund	34,161	-	13,954	23,621	**24,494**	1,341	**25,835**
Discretionary Fund	91,922	-	11,511	467	**102,966**	451	**103,417**
Department of Corrections Reinvestment Grant Fund	59,514	-	19,860	30,717	**48,657**	2,812	**51,469**
JCAB Fund	13,355	-	24,824	38,179	**-**	2,118	**2,118**
Special Oil Royalty Fund	99,660	-	5,660	-	**105,320**	-	**105,320**
Equipment Reserve Fund	2,554	-	-	-	**2,554**	-	**2,554**
Special Bridge Fund	90,048	-	-	-	**90,048**	-	**90,048**
Courthouse Special Fund	224,214	-	-	-	**224,214**	-	**224,214**
County Special Fund	414,347	-	5,000	**-**	**419,347**	-	**419,347**
Register of Deeds Technology Fund	32,429	-	11,840	2,456	**41,813**	1,066	**42,879**
County Clerk Technology Fund	9,109	-	3,021	**970**	**11,160**	-	**11,160**
County Treasurer Technology Fund	7,977	-	3,021	**-**	**10,998**	-	**10,998**
Micro Loans Fund	19,791	-	-	**-**	**19,791**	-	**19,791**
Citizens Review Board Grant Fund	10,819	-	13,062	13,933	**9,948**	871	**10,819**
24th District Drug/Alcohol T&D Fund	28,351	-	6,328	1,841	**32,838**	51	**32,889**
Special Stray Fund	1,226	-	-	**-**	**1,226**	-	**1,226**
American Rescue Plan Act Grant Fund	55,878	-	1,141	29,065	**27,954**	-	**27,954**
Pawnee County EMS Memorial Fund	2,811	-	2,845	3,508	**2,148**	1,500	**3,648**
Pawnee County EMS Donation Fund	2,476	-	4,129	**4,099**	**2,506**	-	**2,506**
County Health Capital Outlay Fund	2,000,000	-	-	-	**2,000,000**	-	**2,000,000**
Opioid Settlement Fund	13,671	-	17,944	-	**31,615**	-	**31,615**
LEO Memorial/Donations Fund	-	-	5,537	5,424	**113**	-	**113**
KS Foundation Grant Fund	$ -	-	5,000	2,299	**2,701**	-	**2,701**

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Business Funds							
Pawnee County Self Insurance Fund	$ 1,121,645	-	538,416	487,700	**1,172,361**	67,968	**1,240,329**
Trust Funds							
Special Law Enforcement Trust Fund	2,590	-	3,121	1,124	**4,587**	74	**4,661**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ **8,528,711**	**16,224**	**13,006,199**	**12,433,097**	**9,118,037**	**504,739**	**9,622,776**

Composition of Cash	Checking Accounts	$ **3,010,367**
	Savings Accounts	**13,672,120**
	Certificates of Deposit	**2,894,041**
	Petty Cash	**1,600**
	Total Cash	**19,578,128**
	Distributable and Agency Funds per Schedule 3-1	**(9,955,352)**
	Total Reporting Entity (Excluding Distributable and Agency Funds)	$ **9,622,776**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Pawnee County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Pawnee Valley Community Hospital

Pawnee Valley Community Hospital Board operates the County's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. Unaudited financial statements can be obtained by contacting the hospital.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the years ended December 31, 2025.

Regulatory Basis Fund Types

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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.

Reimbursements
The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 10 days after publication the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment for this year for the Law Enforcement Forfeiture Fund.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Auto Administration Fund, Department of Corrections Reinvestment Grant Fund, JCAB Fund, Equipment Reserve Fund, Special Bridge Fund, Courthouse Special Fund, County Special Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, Micro Loans Fund, Citizens Review Board Grant Fund, American Rescue Plan Act Grant Fund, Pawnee County EMS Memorial Fund, Pawnee County EMS Donation Fund, LEO Memorial/Donations Fund, and KS Foundation Grant Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Pawnee County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

Concentration of Credit Risk
State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk - Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of deposits was $19,578,128 and the bank balance was $19,943,959. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $2,525,687 was covered by federal depository insurance, and $17,418,272 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. The County had no investments at December 31, 2025.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Pawnee County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2025 were as follows:

From	To	Regulatory Authority	Amount
Auto Administration Fund	General Fund	K.S.A. 8-145	$ 44,110
General Fund	Opioid Settlement Fund	County Commission	12,177

NOTE 5 – LITIGATION

Pawnee County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Pawnee County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 114 participating members.

The County pays an annual premium to KCAMP for its commercial insurance for risks of loss, including property, general liability, automobile, law enforcement liability, public officials errors and omissions liability, employee benefits liability, cyber liability, crime, and public employees' surety bond insurance. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 up to $3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 97 participating members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

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

NOTE 7 – HEALTH CARE SELF-INSURANCE CLAIMS

Pawnee County, Kansas established a limited risk management program for employees' health care coverage effective January 1, 2023. Claims are paid by a third party administrator (Blue Cross Blue Shield of Kansas, or "BCBS") acting on behalf of the County. The contract between the County and BCBS is renewable annually, with administrative fees and stop-loss insurance premiums included in the contractual provisions. Protecting the County against unanticipated catastrophic loss, the program for plan year ended December 31, 2025 includes a stop-loss provision for annual medical, dental and prescription claims over $40,000 per individual and aggregate annual medical, dental and prescription drug claims over $565,912. The aggregate stop-loss for the plan year was calculated at 125% of annualized expected medical, dental and prescription drug claims. The County reimbursed BCBS weekly for claims processed.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available to Pay Claims at Year End
2025	**$ 1,081**	**536,399**	**469,511**	**67,968**	**1,240,329**

NOTE 8 – GRANTS AND SHARED REVENUES

Pawnee County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded available monies in the following funds, which is in violation of K.S.A. 10-1113:

Fund Name		Exceeded Amount
School Districts Subdivision Funds	$	339
Cemeteries Subdivision Funds		80

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County was $402,978 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $3,396,697. 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.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Pawnee County, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually,

the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

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.

NOTE 12 – COMPENSATED ABSENCES

Pawnee County, Kansas' personnel policy regarding compensated absences is that upon termination of employment within the first year of service, the employee forfeits his/her accumulated vacation leave. If separation occurs after the first year, an employee is entitled to pay for unused earned vacation. Vacation time is to be increased to 1.25 days per month after 5 years of continuous days of employment, and then to 1.5 days per month after 10 years of continuous employment. All vacation time taken has to meet approval of department head. Maximum vacation time that can be accrued is 20 days. All vacation time must be taken and may not be cashed in, except upon termination. Upon termination of employment, an employee forfeits any accumulated sick leave, unless retiring. Accumulated sick leave shall be paid to the employee upon normal retirement rate of one day for every two days of leave accumulated up to 60 days.

NOTE 13 – CONDUIT DEBT

Pawnee County, Kansas has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets or revenues of the private-sector serviced by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. As of December 31, 2025, there was one industrial revenue bond outstanding. The original issue of the bond was $25,000,000. The principal amount payable at December 31, 2025 was $25,000,000.

NOTE 14 – LONG-TERM DEBT

Pawnee County, Kansas has the following types of long-term debt.

Lease Obligations

The County has entered into a lease agreement for equipment. The lease contains a fiscal funding clause.

PAWNEE COUNTY, KANSAS

Regulatory-Required Supplementary Information

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Lease									
Enterprise	7.20%	10/2025	$ 159,759	11/2029	$ -	159,759	9,632	**150,127**	2,197

Current maturities of long-term debt and interest through maturity are as follows:

	YEAR				
	2026	2027	2028	2029	**Total**
Principal					
Finance Lease	$ 38,527	38,527	38,527	34,546	**150,127**
Interest					
Finance Lease	8,788	8,788	8,788	7,868	**34,232**
Total Principal and Interest	$ 47,315	47,315	47,315	42,414	**184,359**

Schedule 1

PAWNEE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds					
General Fund	$ 5,146,957	-	5,146,957	**4,637,927**	(509,030)
Special Purpose Funds					
Road & Bridge/Noxious Weed Fund	3,143,570	-	3,143,570	**3,061,925**	(81,645)
Library Fund	42,675	-	42,675	**42,393**	(282)
Historical Collections Fund	85,000	-	85,000	**60,361**	(24,639)
Employee Benefit Fund	1,642,500	17,532	1,660,032	**1,660,032**	-
County Health Fund	713,361	-	713,361	**551,088**	(162,273)
Health Sales Tax (1%) Fund	2,924,656	-	2,924,656	**1,119,707**	(1,804,949)
Special Alcohol and Drug Fund	24,282	-	24,282	**-**	(24,282)
District Coroner Fund	18,833	-	18,833	**12,349**	(6,484)
Law Enforcement Forfeiture Fund	71,946	-	71,946	**61,474**	(10,472)
Prosecuting Attorney Training Fund	27,296	-	27,296	**1,023**	(26,273)
Adult Department of Corrections Fund	352,670	-	352,670	**291,445**	(61,225)
Adult Department of Corrections Payout Fund	-	-	-	**-**	-
Juvenile Department of Corrections Fund	277,729	-	277,729	**234,310**	(43,419)
Juvenile Department of Corrections Payout Fund	-	-	-	**-**	-
Pawnee County Diversion Supervision Fund	43,225	-	43,225	**23,621**	(19,604)
Discretionary Fund	11,698	-	11,698	**467**	(11,231)
Special Oil Royalty Fund	95,616	-	95,616	**-**	(95,616)
24th District Drug/Alcohol T&D Fund	27,335	-	27,335	**1,841**	(25,494)
Special Stray Fund	3,226	-	3,226	**-**	(3,226)
County Health Capital Outlay Fund	2,000,000	-	2,000,000	**-**	(2,000,000)
Opioid Settlement Fund	-	-	-	**-**	-

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 2,946,055	**2,923,686**	3,005,852	(82,166)
Delinquent Tax	63,046	**70,459**	55,000	15,459
Motor Vehicle Tax	237,342	**253,200**	250,113	3,087
Recreational Vehicle Tax	3,793	**3,284**	3,516	(232)
Mineral Production/Severance Tax	4,494	**6,889**	4,800	2,089
Commercial Vehicle Tax	12,326	**10,316**	11,451	(1,135)
Sales Tax	585,108	**567,302**	475,000	92,302
Licenses and Fees				
Prosecuting Attorney Fees	18,933	**22,765**	12,100	10,665
Officer's Fees	114,958	**84,730**	73,223	11,507
Solid Waste Receipts	129,971	**99,481**	95,231	4,250
Sheriff Fees	11,328	**11,345**	7,700	3,645
Parcel Search Fees	2,280	**2,760**	2,500	260
Miscellaneous Fees	24,487	**34,385**	600	33,785
Fines, Forfeitures and Penalties	113,706	**72,764**	83,707	(10,943)
Use of Money and Property	202,122	**268,484**	136,577	131,907
Reimbursements and Miscellaneous				
Reimbursed District Court Expenses	80,546	**78,028**	65,000	13,028
Other Current Reimbursed Expenses	466,928	**396,885**	101,686	295,199
Miscellaneous Grants	-	**7,500**	100,000	(92,500)
Public Transportation Buses	782	**6,493**	600	5,893
State Aid	20,386	**6,025**	-	6,025
Transfers In	45,154	**44,110**	65,000	(20,890)
Total Receipts	5,083,745	**4,970,891**	4,549,656	421,235
Expenditures				
County Commissioners				
Personal Services	61,152	**60,726**	63,888	(3,162)
Contractual Services	2,834	**5,563**	12,000	(6,437)
Commodities	211	**465**	2,000	(1,535)
County Clerk				
Personal Services	165,217	**164,060**	180,250	(16,190)
Contractual Services	14,486	**15,055**	30,000	(14,945)
Commodities	3,051	**2,611**	10,000	(7,389)
Capital Outlay	245	**-**	-	-
County Treasurer				
Personal Services	155,700	**150,319**	168,000	(17,681)
Contractual Services	33,080	**35,569**	42,500	(6,931)
Commodities	6,088	**2,858**	6,500	(3,642)
County Attorney				
Personal Services	239,765	**240,260**	242,050	(1,790)
Contractual Services	16,327	**10,555**	8,350	2,205
Commodities	7,541	**5,271**	16,950	(11,679)
Register of Deeds				
Personal Services	102,818	**104,772**	107,584	(2,812)
Contractual Services	6,757	**8,182**	15,715	(7,533)
Commodities	$ 1,920	**1,212**	3,730	(2,518)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures (continued)				
County Appraiser				
Personal Services	$ 133,554	**144,217**	148,320	(4,103)
Contractual Services	22,153	**27,630**	24,230	3,400
Commodities	4,114	**4,602**	8,000	(3,398)
Capital Outlay	-	**9,172**	9,000	172
Sheriff				
Law Enforcement				
Personal Services	1,101,406	**1,055,242**	1,048,540	6,702
Contractual Services	173,699	**219,244**	242,169	(22,925)
Commodities	61,556	**87,663**	99,816	(12,153)
Capital Outlay	31,619	**76,243**	77,175	(932)
Inmate Expense				
Medical and Housing	69,282	**46,796**	39,359	7,437
Meals	54,340	**52,365**	70,000	(17,635)
Transportation	15,761	**16,932**	17,000	(68)
Custodian				
Personal Services	50,268	**62,729**	67,500	(4,771)
Contractual Services	1,255	**272**	2,500	(2,228)
Commodities	6,769	**8,930**	7,500	1,430
Clerk of District Court				
District Court				
Contractual Services	20,550	**16,852**	26,450	(9,598)
Commodities	3,359	**4,268**	5,000	(732)
Capital Outlay	6,907	**4,452**	4,700	(248)
C&T Attorney Fees	66,965	**66,475**	-	66,475
District Expense				
Contractual Services	94,139	**98,586**	98,000	586
Commodities	11,867	**7,476**	9,000	(1,524)
Capital Outlay	17,342	**14,019**	19,000	(4,981)
Courthouse General				
Personal Services	2,620	**2,610**	4,000	(1,390)
Contractual Services	169,701	**154,937**	165,000	(10,063)
Commodities	11,672	**28,782**	24,500	4,282
Emergency Management				
Personal Services	23,167	**14,924**	28,500	(13,576)
Contractual Services	1,060	**1,679**	3,000	(1,321)
Commodities	4,820	**43,063**	7,500	35,563
Camp Pawnee				
Personal Services	10,600	**12,008**	10,000	2,008
Contractual Services	5,533	**6,963**	6,000	963
Commodities	4,790	**4,886**	6,000	(1,114)
Election				
Personal Services	21,723	**18,980**	24,833	(5,853)
Contractual Services	62,480	**14,570**	30,000	(15,430)
Commodities	6,098	**4,971**	10,000	(5,029)
Capital Outlay	-	**64,000**	64,000	-
Solid Waste				
Personal Services	170,216	**158,015**	180,000	(21,985)
Contractual Services	39,539	**80,928**	205,000	(124,072)
Capital Outlay	-	**-**	20,000	(20,000)
Commodities	$ 265,479	**217,088**	63,000	154,088

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued)				
County Fair Building				
Personal Services	$ 1,477	**987**	1,600	(613)
Contractual Services	5,859	**6,900**	10,000	(3,100)
Commodities	266	**-**	1,960	(1,960)
Zoning				
Personal Services	1,940	**1,956**	5,000	(3,044)
Contractual Services	791	**735**	5,000	(4,265)
Commodities	143	**349**	500	(151)
Public Transportation				
Contractual Services	1,340	**134**	670	(536)
Commodities	3,239	**668**	4,000	(3,332)
Non Departmental				
Coroner	12,238	**12,000**	12,000	-
Airport	26,877	**60,970**	45,000	15,970
Miscellaneous	27,144	**22,092**	80,000	(57,908)
Special Projects	832,396	**76,541**	350,000	(273,459)
Topeka St. Annex	13,629	**37,148**	20,600	16,548
Special Liability	172,303	**207,443**	189,533	17,910
Indigent Expenses	82,060	**65,283**	133,500	(68,217)
Sexual Predator	1,419	**343**	30,000	(29,657)
Student Resource Officer	37,387	**39,996**	45,000	(5,004)
County IT	72,866	**60,327**	70,000	(9,673)
Appropriations				
Conservation District	25,000	**25,000**	25,000	-
Economic Development	40,000	**40,000**	40,000	-
County Fair	12,793	**12,793**	12,793	-
CKLEPG	7,487	**7,487**	7,487	-
Central Dispatch	185,555	**142,933**	130,000	12,933
Mental Health	25,165	**-**	-	-
SDSI	19,600	**-**	-	-
Sunflower Diversified	25,000	**-**	-	-
Pawnee County Extension	141,535	**141,535**	141,535	-
Services to the Elderly	15,994	**-**	-	-
Miscellaneous Appropriations	7,000	**2,083**	1,670	413
Transfers Out	-	**12,177**	-	12,177
Total Expenditures	5,362,098	**4,637,927**	5,146,957	(509,030)
Receipts Over (Under) Expenditures	(278,353)	**332,964**		
Unencumbered Cash - Beginning	1,028,658	**750,305**		
Prior Year Cancelled Encumbrances	-	**15,798**		
Unencumbered Cash - Ending	$ 750,305	**1,099,067**		

PAWNEE COUNTY, KANSAS
Road & Bridge/Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 2,242,853	**2,183,307**	2,244,698	(61,391)
Delinquent Tax	46,023	**51,841**	25,000	26,841
Motor Vehicle Tax	178,511	**191,730**	190,404	1,326
Recreational Vehicle Tax	2,847	**2,492**	2,676	(184)
Commercial Vehicle Tax	9,244	**7,844**	8,717	(873)
Intergovernmental Receipts	345,971	**344,159**	340,000	4,159
Charges for Services	2,200	**14,171**	2,500	11,671
Reimbursements	328,333	**294,353**	300,000	(5,647)
Total Receipts	3,155,982	**3,089,897**	3,113,995	(24,098)
Expenditures				
Maintenance				
Personal Services	797,112	**812,548**	843,570	(31,022)
Contractual Services	298,546	**296,570**	225,000	71,570
Commodities	1,369,632	**1,428,693**	1,550,000	(121,307)
Capital Outlay	285,584	**278,319**	35,000	243,319
Bridge				
Contractual Services	22,997	**74,960**	60,000	14,960
Commodities	18,537	**49,192**	95,000	(45,808)
Noxious Weed				
Contractual Services	37,409	**30,755**	40,000	(9,245)
Commodities	13,318	**8,449**	-	8,449
Chemical	48,093	**49,383**	70,000	(20,617)
Special Non Noxious	18,416	**33,056**	25,000	8,056
Lease Purchase Contracts	-	**-**	200,000	(200,000)
Total Expenditures	2,909,644	**3,061,925**	3,143,570	(81,645)
Receipts Over (Under) Expenditures	246,338	**27,972**		
Unencumbered Cash - Beginning	3,536	**249,874**		
Unencumbered Cash - Ending	$ 249,874	**277,846**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 39,612	**39,273**	39,975	(702)
Delinquent Tax	611	**451**	-	451
Motor Vehicle Tax	1,969	**1,935**	2,192	(257)
Recreational Vehicle Tax	44	**34**	37	(3)
Commercial Vehicle Tax	106	**86**	102	(16)
Total Receipts	42,342	**41,779**	42,306	(527)
Expenditures				
Appropriation	42,541	**42,393**	42,675	(282)
Receipts Over (Under) Expenditures	(199)	**(614)**		
Unencumbered Cash - Beginning	2,226	**2,027**		
Unencumbered Cash - Ending	$ 2,027	**1,413**		

PAWNEE COUNTY, KANSAS
Historical Collections Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 48,495	**59,152**	60,806	(1,654)
Delinquent Tax	1,220	**1,320**	-	1,320
Motor Vehicle Tax	4,323	**4,413**	4,130	283
Recreational Vehicle Tax	71	**56**	58	(2)
Commercial Vehicle Tax	233	**172**	189	(17)
Total Receipts	54,342	**65,113**	65,183	(70)
Expenditures				
Personal Services	24,791	**25,280**	30,000	(4,720)
Contractual Services	-	**-**	1,000	(1,000)
Capital Outlay	-	**81**	19,000	(18,919)
Appropriation	35,000	**35,000**	35,000	-
Total Expenditures	59,791	**60,361**	85,000	(24,639)
Receipts Over (Under) Expenditures	(5,449)	**4,752**		
Unencumbered Cash - Beginning	29,303	**23,854**		
Unencumbered Cash - Ending	$ 23,854	**28,606**		

PAWNEE COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 1,191,962	**1,099,506**	1,132,106	(32,600)
Delinquent Tax	19,341	**24,155**	10,000	14,155
Motor Vehicle Tax	77,385	**95,779**	101,297	(5,518)
Recreational Vehicle Tax	1,221	**1,274**	1,424	(150)
Commercial Vehicle Tax	3,948	**4,114**	4,638	(524)
Reimbursements and Miscellaneous	368,565	**420,244**	310,000	110,244
Total Receipts	1,662,422	**1,645,072**	1,559,465	85,607
Expenditures				
Social Security	327,722	**325,264**	332,500	(7,236)
KPERS Retirement	429,319	**445,826**	427,000	18,826
Health Insurance	641,988	**771,230**	750,000	21,230
Workers Compensation	82,356	**87,556**	100,000	(12,444)
Unemployment Insurance	3,566	**3,518**	10,000	(6,482)
Administration	17,509	**26,638**	23,000	3,638
(a) Adjustment for Qualifying Budget Credits	-	**-**	17,532	(17,532)
Total Expenditures	1,502,460	**1,660,032**	1,660,032	-
Receipts Over (Under) Expenditures	159,962	**(14,960)**		
Unencumbered Cash - Beginning	29,634	**189,596**		
Unencumbered Cash - Ending	$ 189,596	**174,636**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements and Miscellaneous Over Amount Budgeted	$ 17,532

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 85,071	**49,890**	51,017	(1,127)
Delinquent Tax	6,725	**4,589**	-	4,589
Motor Vehicle Tax	15,310	**6,955**	6,915	40
Recreational Vehicle Tax	194	**90**	97	(7)
Commercial Vehicle Tax	573	**285**	317	(32)
Licenses, Fees and Miscellaneous	242,453	**218,353**	200,000	18,353
State Aid	29,508	**38,325**	-	38,325
Grants	-	**-**	162,769	(162,769)
Federal Aid	189,040	**118,130**	-	118,130
Transfers In	168,199	**-**	-	-
Total Receipts	737,073	**436,617**	421,115	15,502
Expenditures				
Personal Services	296,742	**313,810**	337,959	(24,149)
Contractual Services	79,861	**46,796**	62,228	(15,432)
Commodities	251,615	**190,482**	148,300	42,182
Capital Outlay	-	**-**	114,874	(114,874)
Transfers Out	1,000,000	**-**	-	-
Cash Forward	-	**-**	50,000	(50,000)
Total Expenditures	1,628,218	**551,088**	713,361	(162,273)
Receipts Over (Under) Expenditures	(891,145)	**(114,471)**		
Unencumbered Cash - Beginning	1,316,491	**425,346**		
Prior Year Cancelled Encumbrances	-	**426**		
Unencumbered Cash - Ending	$ 425,346	**311,301**		

PAWNEE COUNTY, KANSAS
Health Sales Tax (1%) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Sales Tax	$ 1,021,386	**1,003,134**	720,000	283,134
EMS Receipts	-	**394,584**	350,000	44,584
State Aid	11,616	**4,500**	-	4,500
Federal Aid	72,000	**-**	-	-
Grants	500	**1,000**	-	1,000
Reimbursements and Miscellaneous	666,220	**6,639**	800	5,839
Total Receipts	1,771,722	**1,409,857**	1,070,800	339,057
Expenditures				
EMS				
Personal Services	795,237	**828,049**	972,436	(144,387)
Contractual Services	70,770	**88,061**	74,255	13,806
Commodities	246,588	**64,511**	90,000	(25,489)
Capital Outlay	-	**-**	9,000	(9,000)
Non Departmental				
Contractual Services	950	**10,085**	-	10,085
Commodities	16,266	**9,585**	-	9,585
Capital Outlay	-	**-**	-	-
Miscellaneous	115,105	**119,416**	230,248	(110,832)
Special Projects	-	**-**	1,548,717	(1,548,717)
Transfers Out	1,000,000	**-**	-	-
Total Expenditures	2,244,916	**1,119,707**	2,924,656	(1,804,949)
Receipts Over (Under) Expenditures	(473,194)	**290,150**		
Unencumbered Cash - Beginning	2,929,601	**2,456,407**		
Unencumbered Cash - Ending	$ 2,456,407	**2,746,557**		

PAWNEE COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Liquor Tax	$ 2,762	**4,063**	3,000	1,063
Reimbursements and Miscellaneous	-	**-**	700	(700)
Total Receipts	2,762	**4,063**	3,700	363
Expenditures				
Appropriation	-	**-**	24,282	(24,282)
Receipts Over (Under) Expenditures	2,762	**4,063**		
Unencumbered Cash - Beginning	16,882	**19,644**		
Unencumbered Cash - Ending	$ 19,644	**23,707**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursed Expenses Out of County	$ 2,978	**4,208**	3,500	708
Reimbursed Expenses Pawnee County	12,000	**12,000**	12,000	-
Total Receipts	14,978	**16,208**	15,500	708
Expenditures				
Personal Services	6,046	**6,023**	6,500	(477)
Contractual Services	5,051	**6,326**	12,333	(6,007)
Total Expenditures	11,097	**12,349**	18,833	(6,484)
Receipts Over (Under) Expenditures	3,881	**3,859**		
Unencumbered Cash - Beginning	3,833	**7,714**		
Unencumbered Cash - Ending	$ 7,714	**11,573**		

PAWNEE COUNTY, KANSAS
Law Enforcement Forfeiture Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 34,647	**52,757**	50,052	2,705
Expenditures				
Commodities	26,889	**61,474**	71,946	(10,472)
Receipts Over (Under) Expenditures	7,758	**(8,717)**		
Unencumbered Cash - Beginning	14,136	**21,894**		
Unencumbered Cash - Ending	$ 21,894	**13,177**		

PAWNEE COUNTY, KANSAS
Auto Administration Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**
Receipts		
Motor Vehicle License Fee	$ 54,778	**53,660**
Expenditures		
Personal Services	9,624	**9,550**
Transfers Out	45,154	**44,110**
Total Expenditures	54,778	**53,660**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

PAWNEE COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees from Case Charges	$ 2,626	**3,701**	4,500	(799)
Expenditures				
Attorney Training Fees	701	**1,023**	27,296	(26,273)
Receipts Over (Under) Expenditures	1,925	**2,678**		
Unencumbered Cash - Beginning	21,577	**23,502**		
Unencumbered Cash - Ending	$ 23,502	**26,180**		

PAWNEE COUNTY, KANSAS
Adult Department of Corrections Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 232,038	**289,371**	269,117	20,254
Expenditures				
Personal Services	167,523	**191,671**	237,395	(45,724)
Contractual	76,895	**96,524**	107,100	(10,576)
Commodities	5,208	**3,250**	8,175	(4,925)
Total Expenditures	249,626	**291,445**	352,670	(61,225)
Receipts Over (Under) Expenditures	(17,588)	**(2,074)**		
Unencumbered Cash - Beginning	17,588	**-**		
Unencumbered Cash - Ending	$ -	**(2,074)**		

PAWNEE COUNTY, KANSAS
Adult Department of Corrections Payout Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ 5,000	**-**	-	-
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	5,000	**-**		
Unencumbered Cash - Beginning	5,000	**10,000**		
Unencumbered Cash - Ending	$ 10,000	**10,000**		

PAWNEE COUNTY, KANSAS
Juvenile Department of Corrections Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 230,999	**230,999**	270,999	(40,000)
Expenditures				
Personal Services	159,541	**153,795**	205,824	(52,029)
Contractual	61,513	**77,447**	62,655	14,792
Commodities	5,214	**3,068**	9,250	(6,182)
Total Expenditures	226,268	**234,310**	277,729	(43,419)
Receipts Over (Under) Expenditures	4,731	**(3,311)**		
Unencumbered Cash - Beginning	(4,731)	**-**		
Unencumbered Cash - Ending	$ -	**(3,311)**		

PAWNEE COUNTY, KANSAS
Juvenile Department of Corrections Payout Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ 5,000	**-**	-	-
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	5,000	**-**		
Unencumbered Cash - Beginning	5,000	**10,000**		
Unencumbered Cash - Ending	$ 10,000	**10,000**		

PAWNEE COUNTY, KANSAS
Pawnee County Diversion Supervision Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 3,750	**5,000**	10,000	(5,000)
Reimbursements and Miscellaneous	8,254	**8,954**	-	8,954
Total Receipts	12,004	**13,954**	10,000	3,954
Expenditures				
Personal Services	3,745	**15,200**	-	15,200
Contractual	1,354	**8,421**	43,225	(34,804)
Total Expenditures	5,099	**23,621**	43,225	(19,604)
Receipts Over (Under) Expenditures	6,905	**(9,667)**		
Unencumbered Cash - Beginning	27,256	**34,161**		
Unencumbered Cash - Ending	$ 34,161	**24,494**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ 9,304	**11,511**	5,000	6,511
Expenditures				
Contractual	5,815	**-**	11,698	(11,698)
Commodities	691	**467**	-	467
Total Expenditures	6,506	**467**	11,698	(11,231)
Receipts Over (Under) Expenditures	2,798	**11,044**		
Unencumbered Cash - Beginning	89,124	**91,922**		
Unencumbered Cash - Ending	$ 91,922	**102,966**		

PAWNEE COUNTY, KANSAS
Department of Corrections Reinvestment Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ -	**19,860**
Expenditures		
Personal Services	37,916	**19,691**
Contractual	11,675	**10,278**
Commodities	1,196	**748**
Capital Outlay	788	**-**
Total Expenditures	51,575	**30,717**
Receipts Over (Under) Expenditures	(51,575)	**(10,857)**
Unencumbered Cash - Beginning	111,089	**59,514**
Unencumbered Cash - Ending	$ 59,514	**48,657**

Schedule 2-20

PAWNEE COUNTY, KANSAS
Juvenile Crime Comm. Prevention Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Contractual Services	1,328	**-**
Receipts Over (Under) Expenditures	(1,328)	**-**
Unencumbered Cash - Beginning	1,328	**-**
Unencumbered Cash - Ending	$ -	**-**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ 1,402	**24,824**
Expenditures		
Personal Services	45,597	**25,116**
Contractual	16,740	**12,315**
Commodities	1,629	**748**
Total Expenditures	63,966	**38,179**
Receipts Over (Under) Expenditures	(62,564)	**(13,355)**
Unencumbered Cash - Beginning	75,919	**13,355**
Unencumbered Cash - Ending	$ 13,355	**-**

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

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	**-**
Expenditures				
Transfers Out	16,798	**-**	-	**-**
Receipts Over (Under) Expenditures	(16,798)	**-**		
Unencumbered Cash - Beginning	16,798	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Transfers Out	17,646	**-**	-	-
Receipts Over (Under) Expenditures	(17,646)	**-**		
Unencumbered Cash - Beginning	17,646	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Transfers Out	9,560	**-**	-	-
Receipts Over (Under) Expenditures	(9,560)	**-**		
Unencumbered Cash - Beginning	9,560	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Transfers Out	885	**-**	-	-
Receipts Over (Under) Expenditures	(885)	**-**		
Unencumbered Cash - Beginning	885	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Transfers Out	9,227	**-**	-	-
Receipts Over (Under) Expenditures	(9,227)	**-**		
Unencumbered Cash - Beginning	9,227	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Transfers Out	79,101	**-**	-	-
Receipts Over (Under) Expenditures	(79,101)	**-**		
Unencumbered Cash - Beginning	79,101	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Transfers Out	98	**-**	-	-
Receipts Over (Under) Expenditures	(98)	**-**		
Unencumbered Cash - Beginning	98	**-**		
Unencumbered Cash - Ending	$ -	**-**		

PAWNEE COUNTY, KANSAS
County Health ELC Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Transfers Out	24,080	**-**
Receipts Over (Under) Expenditures	(24,080)	**-**
Unencumbered Cash - Beginning	24,080	**-**
Unencumbered Cash - Ending	$ -	**-**

PAWNEE COUNTY, KANSAS
County Health COVID 19 IAP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Transfers Out	10,730	**-**
Receipts Over (Under) Expenditures	(10,730)	**-**
Unencumbered Cash - Beginning	10,730	**-**
Unencumbered Cash - Ending	$ -	**-**

Schedule 2-31

PAWNEE COUNTY, KANSAS
County Health UHVEP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Transfers Out	74	**-**
Receipts Over (Under) Expenditures	(74)	**-**
Unencumbered Cash - Beginning	74	**-**
Unencumbered Cash - Ending	$ -	**-**

PAWNEE COUNTY, KANSAS
Special Oil Royalty Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Royalties Received	$ 6,044	**5,660**	6,000	(340)
Expenditures				
Contractual Services	-	**-**	95,616	(95,616)
Receipts Over (Under) Expenditures	6,044	**5,660**		
Unencumbered Cash - Beginning	93,616	**99,660**		
Unencumbered Cash - Ending	$ 99,660	**105,320**		

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

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	2,554	**2,554**
Unencumbered Cash - Ending	$ 2,554	**2,554**

PAWNEE COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Other	5,800	**-**
Receipts Over (Under) Expenditures	(5,800)	**-**
Unencumbered Cash - Beginning	95,848	**90,048**
Unencumbered Cash - Ending	$ 90,048	**90,048**

PAWNEE COUNTY, KANSAS
Courthouse Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	224,214	**224,214**
Unencumbered Cash - Ending	$ 224,214	**224,214**

PAWNEE COUNTY, KANSAS
County Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursements and Miscellaneous	$ 5,000	**5,000**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	5,000	**5,000**
Unencumbered Cash - Beginning	409,347	**414,347**
Unencumbered Cash - Ending	$ 414,347	**419,347**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 8,978	**11,840**
Expenditures		
Contractual Services	8,096	**2,456**
Receipts Over (Under) Expenditures	882	**9,384**
Unencumbered Cash - Beginning	31,547	**32,429**
Unencumbered Cash - Ending	$ 32,429	**41,813**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 2,248	**3,021**
Expenditures		
Contractual Services	-	**970**
Receipts Over (Under) Expenditures	2,248	**2,051**
Unencumbered Cash - Beginning	6,861	**9,109**
Unencumbered Cash - Ending	$ 9,109	**11,160**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,248	**3,021**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,248	**3,021**
Unencumbered Cash - Beginning		5,729	**7,977**
Unencumbered Cash - Ending	$	7,977	**10,998**

PAWNEE COUNTY, KANSAS
Micro Loans Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	19,791	**19,791**
Unencumbered Cash - Ending	$ 19,791	**19,791**

PAWNEE COUNTY, KANSAS
Citizens Review Board Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ 12,495	**13,062**
Expenditures		
Commodities	13,376	**13,933**
Receipts Over (Under) Expenditures	(881)	**(871)**
Unencumbered Cash - Beginning	11,700	**10,819**
Unencumbered Cash - Ending	$ 10,819	**9,948**

PAWNEE COUNTY, KANSAS
24th District Drug/Alcohol T&D Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ 5,423	**6,328**	7,500	(1,172)
Expenditures				
Contractual	34	**37**	25,335	(25,298)
Commodities	1,373	**1,804**	2,000	(196)
Total Expenditures	1,407	**1,841**	27,335	(25,494)
Receipts Over (Under) Expenditures	4,016	**4,487**		
Unencumbered Cash - Beginning	24,335	**28,351**		
Unencumbered Cash - Ending	$ 28,351	**32,838**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ -	**-**	2,000	(2,000)
Expenditures				
Contractual Services	-	**-**	3,226	(3,226)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	1,226	**1,226**		
Unencumbered Cash - Ending	$ 1,226	**1,226**		

PAWNEE COUNTY, KANSAS
American Rescue Plan Act Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Interest	$ 10,374	**1,141**
Expenditures		
Contractual	616,622	**29,065**
Receipts Over (Under) Expenditures	(606,248)	**(27,924)**
Unencumbered Cash - Beginning	662,126	**55,878**
Unencumbered Cash - Ending	$ 55,878	**27,954**

PAWNEE COUNTY, KANSAS
Pawnee County EMS Memorial Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursements and Miscellaneous	$ 855	**2,845**
Expenditures		
Contractual Services	1,025	**3,508**
Receipts Over (Under) Expenditures	(170)	**(663)**
Unencumbered Cash - Beginning	2,981	**2,811**
Unencumbered Cash - Ending	$ 2,811	**2,148**

PAWNEE COUNTY, KANSAS
Pawnee County EMS Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursements and Miscellaneous	$ -	**4,129**
Expenditures		
Miscellaneous	-	**4,099**
Receipts Over (Under) Expenditures	-	**30**
Unencumbered Cash - Beginning	2,476	**2,476**
Unencumbered Cash - Ending	$ 2,476	**2,506**

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

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Contractual	85,527	**-**
Receipts Over (Under) Expenditures	(85,527)	**-**
Unencumbered Cash - Beginning	85,527	**-**
Unencumbered Cash - Ending	$ -	**-**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 2,000,000	**-**	-	-
Expenditures				
Capital Outlay	-	**-**	2,000,000	(2,000,000)
Receipts Over (Under) Expenditures	2,000,000	**-**		
Unencumbered Cash - Beginning	-	**2,000,000**		
Unencumbered Cash - Ending	$ 2,000,000	**2,000,000**		

PAWNEE COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Settlement Funds	$ 1,670	**-**	-	-
State Aid	12,001	**5,767**	-	5,767
Transfers In	-	**12,177**	-	12,177
Total Receipts	13,671	**17,944**	-	17,944
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	13,671	**17,944**		
Unencumbered Cash - Beginning	-	**13,671**		
Unencumbered Cash - Ending	$ 13,671	**31,615**		

PAWNEE COUNTY, KANSAS
LEO Memorial/Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Settlement Funds	$ -	**5,537**
Expenditures		
Miscellaneous	-	**5,424**
Receipts Over (Under) Expenditures	-	**113**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**113**

PAWNEE COUNTY, KANSAS
KS Foundation Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Grants	$ -	**5,000**
Expenditures		
Contractual	-	**2,299**
Receipts Over (Under) Expenditures	-	**2,701**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**2,701**

PAWNEE COUNTY, KANSAS
Pawnee County Self Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Other Receipts from Local Sources	$ 466,335	**496,636**
Interest	3,106	**41,780**
Total Receipts	469,441	**538,416**
Expenditures		
Reimbursements	487,573	**487,700**
Receipts Over (Under) Expenditures	(18,132)	**50,716**
Unencumbered Cash - Beginning	1,139,777	**1,121,645**
Unencumbered Cash - Ending	$ 1,121,645	**1,172,361**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ 71	**3,121**
Expenditures		
Commodities	-	**160**
Miscellaneous	-	**964**
Total Expenditures	-	**1,124**
Receipts Over (Under) Expenditures	71	**1,997**
Unencumbered Cash - Beginning	2,519	**2,590**
Unencumbered Cash - Ending	$ 2,590	**4,587**

PAWNEE COUNTY, KANSAS
Distributable Funds, State Funds, Subdivision Funds and Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 9,387,257	14,549,933	14,705,081	**9,232,109**
Redemptions	214,718	260,121	330,906	**143,933**
Delinquent Personal Property Tax	937	31,571	29,723	**2,785**
Foreclosure Sales	73,665	-	46,338	**27,327**
Special City-County Highway	-	387,871	387,871	**-**
Motor Vehicle/ Comm. Vehicle Tax	345,204	1,203,891	1,255,773	**293,322**
Recreational Vehicle Tax	2,819	15,231	15,403	**2,647**
Mineral Production Tax	3,567	13,124	13,779	**2,912**
Vehicle Rental Excise Tax	158	817	893	**82**
Neighborhood Revitalization	-	223,046	223,046	**-**
Motor Vehicle Licenses	-	536,031	536,031	**-**
Commercial Vehicle Licenses	-	113,923	113,923	**-**
Sales and Compensating Tax	-	406,115	406,115	**-**
Total Distributable Funds	10,028,325	17,741,674	18,064,882	**9,705,117**
State Funds				
State Educational Building	-	95,766	95,766	**-**
State Institutional Building	-	47,883	47,883	**-**
Total State Funds	-	143,649	143,649	**-**
Subdivision Funds				
School Districts	-	5,140,762	5,141,101	**(339)**
Townships	-	1,481,003	1,481,003	**-**
Cemeteries	-	96,750	96,830	**(80)**
Cities	26	1,812,841	1,812,867	**-**
Watersheds	-	311,747	311,747	**-**
Total Subdivision Funds	26	8,843,103	8,843,548	**(419)**
Other Agency Funds				
VIN Inspection Fees	192	-	-	**192**
EBC Flexible Spending	16,258	39,981	42,065	**14,174**
Court Trustee	206,504	14,897	-	**221,401**
Clerk of District Court	3,140	35,271	38,211	**200**
Law Library	14,737	31,884	31,934	**14,687**
Sheriff	1,042	9,108	10,150	**-**
Total Other Agency Funds	241,873	131,141	122,360	**250,654**
Total	$ 10,270,224	26,859,567	27,174,439	**9,955,352**