COMANCHE COUNTY, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2025

LOYD GROUP, LLC

Certified Public Accountants

COMANCHE COUNTY, KANSAS

For the Year Ended December 31, 2025

BOARD OF COUNTY COMMISSIONERS

Zackery Ellis	Joseph Moore Chairman	Saige Gerstner

LIST OF PRINCIPAL OFFICIALS

Bri Uhl County Clerk	Laura Sawyers County Treasurer	Clay Kuhns County Attorney
Heather Puderbaugh Register of Deeds	Jacob Bruckner Sheriff	Cheryl Budge County Appraiser
Anthony Becker Road & Bridge/Solid Waste	Britt Lenertz Emergency Management	Jerri McKnight Health Department Administrator
	Terri Brosius Ambulance	

COMANCHE COUNTY, KANSAS

For the Year Ended December 31, 2025

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COMANCHE COUNTY, KANSAS

For the Year Ended December 31, 2025

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Comanche County, Kansas
Coldwater, KS 67029

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Comanche County, Kansas (County), a Municipal Financial Reporting Entity, 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 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), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (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 Comanche County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued their report thereon dated February 16, 2026, which contained a disclaimer of opinion on the basic financial statement. The 2024 basic financial statement and their 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.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
August 21, 2026

COMANCHE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:							
General Fund	$ 689,293	$ 2,049	$ 1,900,907	$ 1,701,007	$ 891,242	$ 17,212	$ 908,454
SPECIAL PURPOSE FUNDS:							
Road and Bridge Fund	532,213	-	1,467,430	1,497,971	501,672	15,611	517,283
Special Bridge Fund	228,726	-	31,104	-	259,830	-	259,830
Noxious Weed Fund	34,638	-	58,241	1,917	90,962	-	90,962
Extension Council Fund	-	-	137,197	130,000	7,197	-	7,197
County Health Fund	67,029	-	183,347	183,793	66,583	3,015	69,598
County Fire Fund	260,936	-	89,831	146,912	203,855	1,797	205,652
Election Fund	8,124	-	49,472	25,689	31,907	23	31,930
Hospital Maintenance Fund	43,346	-	316,929	333,061	27,214	-	27,214
Employee Benefits Fund	291,488	-	904,777	772,065	424,200	(47,314)	376,886
Ambulance Fund	219,379	-	308,849	306,235	221,993	6,336	228,329
County Building Fund	30,517	-	31,035	23,406	38,146	2,833	40,979
Appraiser's Cost Fund	23,442	-	159,216	153,325	29,333	1,773	31,106
Airport Maintenance Fund	7,584	(3,295)	559,754	533,011	31,032	259	31,291
Special Alcohol and Drug Fund	38,315	-	1,739	-	40,054	-	40,054
Emergency 911 Fund	125,160	-	71,126	56,688	139,598	750	140,348
Ambulance Special Equipment Fund	113,448	(495)	-	-	112,953	495	113,448
Noxious Weed Capital Outlay Fund	-	-	-	-	-	-	-
Motor Vehicle Operating Fund	4,991	-	13,488	11,240	7,239	-	7,239
Equipment Reserve Fund	1,223,868	-	-	27,902	1,195,966	-	1,195,966
Special Machinery Fund	24,201	-	-	11,000	13,201	-	13,201
Special Highway Improvement Fund	226,438	-	-	48,448	177,990	-	177,990
Special Fire Equipment Fund	405,092	-	1,000	144,758	261,334	-	261,334
Airport Memorial Fund	2,450	-	-	-	2,450	-	2,450
Register of Deeds Technology Fund	16,019	-	3,916	3,183	16,752	-	16,752
County Clerk Technology Fund	1,726	-	946	153	2,519	-	2,519
County Treasurer Technology Fund	5,667	-	946	4,341	2,272	-	2,272
P.A.T.F. Fund	3,934	-	485	251	4,168	-	4,168
EMT Grant Fund	34,083	-	7,475	7,774	33,784	(22,891)	10,893
Concealed Weapon Fees Fund	4,345	-	-	-	4,345	-	4,345
Special Law Enforcement Trust Fund	3,011	-	-	1,331	1,680	-	1,680
Registered Offender Fees Fund	2,436	-	500	-	2,936	-	2,936
Health Grant Fund	-	-	-	-	-	-	-
Opioid Settlement Fund	6,419	-	1,965	-	8,384	-	8,384
SCCF Grant Fund	4,354	-	-	-	4,354	-	4,354
Sheriff Grant Fund	1,294	-	18,586	-	19,880	(247)	19,633
TOTAL SPECIAL PURPOSE FUNDS	3,994,673	(3,790)	4,419,354	4,424,454	3,985,783	(37,560)	3,948,223
BOND AND INTEREST FUND:							
Hospital Bond and Interest Fund	28,485	-	277,885	283,250	23,120	-	23,120
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 4,712,451	$ (1,741)	$ 6,598,146	$ 6,408,711	$ 4,900,145	$ (20,348)	$ 4,879,797

Composition of Cash:	
Cash on Hand	$ 92,208
Checking Account - Bank of Protection	3,692,208
Checking Account - Bank of Coldwater	870,483
Savings Account - Bank of Coldwater	621,973
Checking Account - Peoples Bank	745,625
Certificates of Deposit	3,750,000
	9,772,497
Law Library	
Checking Account	7,634
Total Cash	9,780,131
Less Agency Funds per Schedule 3	(4,900,334)
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 4,879,797

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

COMANCHE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Comanche County, Kansas (County) is a municipal corporation governed by an elected three-member commission. This financial statement includes all of the funds for which the County directly administers and controls, but does not include related municipal entities. Related municipal entites of the County are as follows:

Comanche County Hospital

The Hospital's Board operates the Comanche County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Comanche County Extension Council

The Comanche County Extension Council (the Council) provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons of the County. The Council is a related municipal entity of the County because of their fiscal dependency. The Council has an elected executive board. The County annually budgets an appropriation for the Council. The Council's financial statements are available at their offices.

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

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

Capital 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 (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(c) Basis of Accounting

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

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

(d) 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) and Bond and Interest 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 of 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 municipality 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 municipality 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 the 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 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, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's disbursements, 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 budget expenditure authority lapse at year end.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

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

In accordance with state statutes, property taxes levied during the current year are a revenue 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 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County Funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The County had outstanding checks over two years, contrary to K.S.A. 10-816.

Deposits were not adequately secured as of December 31, 2025 per statute K.S.A. 9-1402 and K.S.A. 9-1405.

3. DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well a the securing of those deposits and investments.

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, 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. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). 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.

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 not legally secured at December 31, 2025.

3. DEPOSITS AND INVESTMENTS (CONT.)

At December 31, 2025, the County's carrying amount of deposits was $9,687,923 and the bank balance was $9,759,668. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance, and the remaining $9,259,668 was partially collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of $898,252 was unsecured.

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. 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	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions of Principal	Balance End of Year	Interest Paid
Comanche County, KS:									
General Obligation Bonds - Hospital Improvements:									
Series 2015 A	3.00%	11/3/2015	$ 2,810,000	9/1/2027	$ 775,000	$ -	$ 260,000	$ 515,000	$ 23,250

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

	Year				
	2026	2027	2028	2029	Total
PRINCIPAL:					
General Obligation Bonds:					
Series 2015-A	$ 260,000	$ 255,000	$ -	$ -	$ 515,000
INTEREST:					
General Obligation Bonds:					
Series 2015-A	15,450	7,650	-	-	23,100
TOTAL PRINCIPAL AND INTEREST	$ 275,450	$ 262,650	$ -	$ -	$ 538,100

5. DEFINED BENEFIT PENSION PLAN

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

5. DEFINED BENEFIT PENSION PLAN (CONT.)

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $158,913 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 $1,362,066. 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.

6. OTHER POST EMPLOYEE BENEFITS - Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability 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 was set at 1% for the year ended December 31, 2025.

7. CLAIMS AND JUDGMENTS

The County is exposed to various risks of loss reltaed 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 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 the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as commo risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provides that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for cliams in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage. There were no significant reductions in coverage during the past fiscal year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Medical benefits were provided to employees and their eligible dependents through commercial insurance.

During the ordinary course of its operations the County is a party to various claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

8. SUBSEQUENT EVENTS

On January 23, 2026 the County Commission entered into a lease agreement in the amount of $160,600 for the purpose of financing a John Deere motor grader. As of July 10, 2026 the leased equipment has not been received by the County. Therefore, lease payments have not be issued on the equipment.

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

COMANCHE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
GENERAL FUND:					
General Fund	$ 2,012,977	$ -	$ 2,012,977	$ 1,701,007	$ (311,970)
SPECIAL PURPOSE FUNDS:					
Road and Bridge Fund	1,239,850	344,007	1,583,857	1,497,971	(85,886)
Special Bridge Fund	225,000	-	225,000	-	(225,000)
Noxious Weed Fund	72,198	-	72,198	1,917	(70,281)
Extension Council Fund	130,000	-	130,000	130,000	-
County Health Fund	167,100	47,279	214,379	183,793	(30,586)
County Fire Fund	218,491	-	218,491	146,912	(71,579)
Election Fund	48,200	-	48,200	25,689	(22,511)
Hospital Maintenance Fund	333,061	-	333,061	333,061	-
Employee Benefits Fund	1,062,300	-	1,062,300	772,065	(290,235)
Ambulance Fund	365,000	-	365,000	306,235	(58,765)
County Building Fund	50,087	-	50,087	23,406	(26,681)
Appraiser's Cost Fund	158,000	-	158,000	153,325	(4,675)
Airport Maintenance Fund	36,000	504,034	540,034	533,011	(7,023)
Special Alcohol and Drug Fund	40,328	-	40,328	-	(40,328)
Emergency 911 Fund	212,851	-	212,851	56,688	(156,163)
Ambulance Special Equipment Fund	93,448	-	93,448	-	(93,448)
Noxious Weed Capital Outlay Fund	8,179	-	8,179	-	(8,179)
BOND AND INTEREST FUND:					
Hospital Bond and Interest Fund	298,350	-	298,350	283,250	(15,100)

COMANCHE 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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and Shared Revenue				
Ad valorem property tax	$ 1,160,236	$ 1,455,592	$ 1,403,636	$ 51,956
Back tax collections	64,152	58,986	8,500	50,486
Motor vehicle tax	66,020	67,850	66,914	936
Recreational vehicle tax	412	410	577	(167)
16/20M vehicle tax	131	28,777	27,417	1,360
Watercraft tax	-	1,272	481	791
Commerical tax	-	-	1,836	(1,836)
Excise tax	9	16	-	16
Mineral tax	13,179	8,668	10,000	(1,332)
Neighborhood revitalization rebate	1,950	1,500	(16,927)	18,427
Total Taxes and Shared Revenue	1,306,089	1,623,071	1,502,434	120,637
Licenses and Fees -				
Officers' fees	39,255	37,956	40,000	(2,044)
Transfer from - Motor Vehicle Operating Fund	3,592	-	3,000	(3,000)
Antique motor vehicle registration fees	1,240	1,010	600	410
Diversion and attorney fees	9,503	12,457	3,000	9,457
Total Licenses and Fees	53,590	51,423	46,600	4,823
Use of Money and Property -				
Interest on idle funds	249,242	198,207	30,000	168,207
Other -				
Reimbursements	12,717	2,943	3,000	(57)
Reimbursements - Extension Council	-	-	34,035	(34,035)
Solid waste user fees	6,280	10,671	7,500	3,171
Miscellaneous	42,257	14,592	-	14,592
Transfer from Equipment Reserve	-	-	90,000	(90,000)
Total Miscellaneous	61,254	28,206	134,535	(104,200)
Total Receipts	1,670,175	1,900,907	$ 1,713,569	$ 189,467

COMANCHE 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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Expenditures				
County Commission -				
Personal services	$ 34,853	$ 35,440	$ 36,000	$ (560)
Supplies and services	5,629	4,059	6,500	(2,441)
Total County Commission	40,482	39,499	42,500	(3,001)
County Clerk -				
Personal services	97,059	86,435	109,970	(23,535)
Supplies and services	25,990	82,036	15,200	66,836
Total County Clerk	123,049	168,471	125,170	43,301
County Treasurer -				
Personal services	117,931	113,814	120,000	(6,186)
Supplies and services	6,828	5,163	12,000	(6,837)
Total County Treasurer	124,759	118,977	132,000	(13,023)
County Attorney -				
Personal services	67,875	67,548	75,000	(7,452)
Supplies and services	100	1,155	8,000	(6,845)
Total County Attorney	67,975	68,703	83,000	(14,297)
Register of Deeds -				
Personal services	97,352	95,218	97,000	(1,782)
Supplies and services	7,458	13,171	12,000	1,171
Total Register of Deeds	104,810	108,389	109,000	(611)
Sheriff -				
Personal services	250,501	247,938	255,000	(7,062)
Supplies and services	114,246	113,120	125,000	(11,880)
Total Sheriff	364,747	361,058	380,000	(18,942)

COMANCHE 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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Expenditures (cont.)				
Courthouse -				
Personal services	$ 77,055	$ 69,159	$ 69,500	$ (341)
Supplies and services	329,443	340,110	174,000	166,110
Courthouse and legal publications	3,641	3,301	2,500	801
Computer replacement and support	-	-	5,000	(5,000)
Legal expenses	-	-	2,500	(2,500)
Other	3,839	-	10,000	(10,000)
Total Courthouse	413,978	412,570	263,500	149,070
Unified Court -				
Supplies and services	42,528	37,196	37,500	(304)
Capital outlay	-	-	6,000	(6,000)
District expenses	-	-	6,000	(6,000)
Total Unified court	42,528	37,196	49,500	(12,304)
Solid Waste -				
Personal services	16,561	14,206	30,000	(15,794)
Supplies and services	14,971	13,107	20,000	(6,893)
Total Solid Waste	31,532	27,313	50,000	(22,687)
Emergency Services Dispatching -				
Personal services	207,331	222,507	220,000	2,507
Supplies and services	17,114	10,996	15,000	(4,004)
Total Emergency Services Dispatching	224,445	233,503	235,000	(1,497)
Emergency Management -				
Personal services	12,250	12,150	15,000	(2,850)
Supplies and services	1,664	3,127	2,500	627
Total Emergency Management	13,914	15,277	17,500	(2,223)

COMANCHE 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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Expenditures (cont.)				
Appropriations and Other				
Agency on Aging	$ 600	$ -	$ 600	$ (600)
Airport improvements	24,683	37,577	26,000	11,577
CASA	1,000	1,000	1,000	-
Conservation District	11,500	24,000	24,000	-
Economic Development	-	-	25,000	(25,000)
Equipment reserve supplies	4,000	-	-	-
Fair building	2,541	5,082	5,082	-
Fair premiums	2,250	4,500	4,500	-
Heritage Trust fees	1,307	1,419	1,000	419
Historical records	1,250	2,500	2,500	-
Mental health	15,656	15,656	16,125	(469)
Mental retardation	7,500	15,000	15,000	-
Prisoner care	18,736	1,169	60,000	(58,831)
Public safety vehicle	15,686	2,148	45,000	(42,852)
Public safety building	-	-	200,000	(200,000)
Transfer to Health Fund	10,065	-	-	-
Stabilization	49	-	100,000	(100,000)
Total Appropriations and Other	116,823	110,051	525,807	(415,756)
Total Expenditures	1,669,042	1,701,007	$ 2,012,977	$ (311,970)
Receipts Over (Under) Expenditures	1,133	199,900		
Unencumbered Cash, Beginning	688,160	689,293		
Prior Year Canceled Encumbrances	-	2,049		
Unencumbered Cash, Ending	$ 689,293	$ 891,242		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 990,188	$ 1,028,368	$ 858,027	$ 170,341
Back tax collections	16,773	20,551	4,000	16,551
Motor vehicle tax	53,245	50,149	48,466	1,683
Recreational vehicle tax	334	302	418	(116)
16/20M vehicle tax	114	22,609	19,857	2,752
Commerical tax	-	-	1,330	(1,330)
Watercraft tax	-	938	349	589
Special highway fuel tax	114,777	492	150,367	(149,875)
Excise tax	8	14	-	14
Neighborhood revitalization rebate	(62)	-	(12,259)	12,259
Grant proceeds	-	344,007	-	344,007
Reimbursements	-	-	10,000	(10,000)
Total Receipts	1,175,377	1,467,430	$ 1,080,555	$ 386,875
Expenditures				
Personal services	451,542	439,549	$ 510,000	$ (70,451)
Supplies and services	606,950	987,950	429,850	558,100
Capital outlay	-	-	200,000	(200,000)
Road improvement	-	70,472	100,000	(29,528)
Budget Credits	-	-	344,007	(344,007)
Total Expenditures	1,058,492	1,497,971	$ 1,239,850	$ (85,886)
Receipts Over (Under) Expenditures	116,885	(30,541)		
Unencumbered Cash, Beginning	415,328	532,213		
Unencumbered Cash, Ending	$ 532,213	$ 501,672		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 28,476	$ 27,752	$ 29,920	$ (2,168)
Back tax collections	626	787	100	687
Motor vehicle tax	1,781	1,749	1,702	47
Recreational vehicle tax	11	11	15	(4)
16/20M vehicle tax	4	773	697	76
Commerical tax	-	-	47	(47)
Watercraft tax	-	32	12	20
Neighborhood revitalization rebate	(2)	-	(431)	431
Total Receipts	30,896	31,104	$ 32,062	$ (958)
Expenditures				
Road improvement	-	-	$ 225,000	$ (225,000)
Receipts Over (Under) Expenditures	30,896	31,104		
Unencumbered Cash, Beginning	197,830	228,726		
Unencumbered Cash, Ending	$ 228,726	$ 259,830		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 739	$ 53,155	$ 57,322	$ (4,167)
Back tax collections	717	1,034	100	934
Motor vehicle tax	3,333	2,373	1,883	490
Recreational vehicle tax	20	14	16	(2)
16/20M vehicle tax	5	1,621	772	849
Commerical tax	-	-	52	(52)
Watercraft tax	-	43	14	29
Neighborhood revitalization rebate	(2)	-	(477)	477
Reimbursements	31,190	-	-	-
Total Receipts	35,934	58,241	$ 59,682	$ (1,441)
Expenditures				
Personal services	13,300	-	$ 31,200	$ (31,200)
Supplies and services	20,140	1,917	10,998	(9,081)
Chemical	14,420	-	30,000	(30,000)
Total Expenditures	47,860	1,917	$ 72,198	$ (70,281)
Receipts Over (Under) Expenditures	(11,926)	56,324		
Unencumbered Cash, Beginning	46,564	34,638		
Unencumbered Cash, Ending	$ 34,638	$ 90,962		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EXTENSION COUNCIL 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)

		2025		
	2024 Actual	Actual	Budget	Variance- Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 114,488	$ 125,512	$ 135,388	$ (9,876)
Back tax collections	2,150	2,854	500	2,354
Motor vehicle tax	5,400	6,503	6,853	(350)
Recreational vehicle tax	34	40	59	(19)
16/20M vehicle tax	13	2,165	2,808	(643)
Commerical tax	-	-	188	(188)
Watercraft tax	-	123	49	74
Neighborhood revitalization rebate	(9)	-	(1,734)	1,734
Total Receipts	122,076	137,197	$ 144,111	$ (6,914)
Expenditures				
Appropriation	120,556	130,000	$ 130,000	$ -
Receipts Over (Under) Expenditures	1,520	7,197		
Unencumbered Cash, Beginning	(1,520)	-		
Unencumbered Cash, Ending	$ -	$ 7,197		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 1,074	$ 46,938	$ 50,611	$ (3,673)
Back tax collections	915	1,161	10	1,151
Motor vehicle tax	2,697	2,756	2,737	19
Recreational vehicle tax	17	17	24	(7)
16/20M vehicle tax	6	1,144	1,121	23
Commerical tax	-	-	75	(75)
Watercraft tax	-	52	20	32
Neighborhood revitalization rebate	(4)	-	(692)	692
Reimbursements	253,600	131,279	84,000	47,279
Total Receipts	258,305	183,347	$ 137,906	$ 45,441
Expenditures				
Personal services	87,202	82,179	$ 86,000	$ (3,821)
Supplies and services	108,016	101,614	72,500	29,114
Capital outlay	-	-	4,000	(4,000)
Reimbursements				
Employee benefits	-	-	4,600	(4,600)
Budget credits	-	-	47,279	(47,279)
Total Expenditures	195,218	183,793	$ 214,379	$ (30,586)
Receipts Over (Under) Expenditures	63,087	(446)		
Unencumbered Cash, Beginning	3,942	67,029		
Unencumbered Cash, Ending	$ 67,029	$ 66,583		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY FIRE 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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 174,961	$ 73,405	$ 77,020	$ (3,615)
Back tax collections	3,242	3,231	500	2,731
Motor vehicle tax	8,187	9,780	10,373	(593)
Recreational vehicle tax	52	60	89	(29)
16/20M vehicle tax	23	3,170	4,250	(1,080)
Commerical tax	-	-	285	(285)
Watercraft tax	-	185	75	110
Neighborhood revitalization rebate	(13)	-	(2,624)	2,624
Total Receipts	186,452	89,831	$ 89,968	$ (137)
Expenditures				
Personal services	34,511	42,827	$ 60,352	$ (17,525)
Supplies and services	62,380	104,085	138,539	(34,454)
Capital outlay	-	-	19,600	(19,600)
Total Expenditures	96,891	146,912	$ 218,491	$ (71,579)
Receipts Over (Under) Expenditures	89,561	(57,081)		
Unencumbered Cash, Beginning	171,375	260,936		
Unencumbered Cash, Ending	$ 260,936	$ 203,855		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

ELECTION 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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 59,377	$ 44,866	$ 47,476	$ (2,610)
Back tax collections	803	962	50	912
Motor vehicle tax	1,653	2,871	3,218	(347)
Recreational vehicle tax	10	18	28	(10)
16/20M vehicle tax	4	700	1,318	(618)
Commerical tax	-	-	88	(88)
Watercraft tax	-	55	23	32
Neighborhood revitalization rebate	(4)	-	(814)	814
Total Receipts	61,843	49,472	$ 51,387	$ (1,915)
Expenditures				
Personal services	15,183	5,271	$ 10,000	$ (4,729)
Supplies and services	39,001	20,418	38,200	(17,782)
Total Expenditures	54,184	25,689	$ 48,200	$ (22,511)
Receipts Over (Under) Expenditures	7,659	23,783		
Unencumbered Cash, Beginning	465	8,124		
Unencumbered Cash, Ending	$ 8,124	$ 31,907		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

HOSPITAL MAINTENANCE 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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 353,785	$ 277,386	$ 299,240	$ (21,854)
Back tax collections	7,122	8,144	500	7,644
Motor vehicle tax	21,409	21,562	20,423	1,139
Recreational vehicle tax	134	130	176	(46)
16/20M vehicle tax	43	9,297	8,367	930
Commerical tax	-	-	561	(561)
Watercraft tax	-	404	147	257
Neighborhood revitalization rebate	(27)	-	(5,166)	5,166
Excise tax	-	6	-	6
Total Receipts	382,466	316,929	$ 324,248	$ (7,319)
Expenditures				
Appropriation	385,453	333,061	$ 333,061	$ -
Receipts Over (Under) Expenditures	(2,987)	(16,132)		
Unencumbered Cash, Beginning	46,333	43,346		
Unencumbered Cash, Ending	$ 43,346	$ 27,214		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMPLOYEE BENEFITS 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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 847,902	$ 822,044	$ 822,638	$ (594)
Back tax collections	14,227	17,692	3,500	14,192
Motor vehicle tax	37,547	46,427	47,454	(1,027)
Recreational vehicle tax	232	282	409	(127)
16/20M vehicle tax	59	17,447	19,443	(1,996)
Commerical tax	-	-	1,302	(1,302)
Excise tax	4	11	-	11
Watercraft tax	-	874	341	533
Neighborhood revitalization rebate	(61)	-	(12,004)	12,004
Reimbursement - Health Department	-	-	3,600	(3,600)
Total Receipts	899,910	904,777	$ 886,683	$ 18,094
Expenditures				
Health insurance	593,161	441,610	$ 609,600	$ (167,990)
Social Security	136,776	134,381	150,200	(15,819)
KPERS	171,043	168,630	200,000	(31,370)
Workers' compensation	860	209	70,000	(69,791)
Unemployment tax	2,204	1,435	2,500	(1,065)
Other insurance	25,603	24,838	25,000	(162)
Other	3,791	962	5,000	(4,038)
Total Expenditures	933,438	772,065	$ 1,062,300	$ (290,235)
Receipts Over (Under) Expenditures	(33,528)	132,712		
Unencumbered Cash, Beginning	325,016	291,488		
Unencumbered Cash, Ending	$ 291,488	$ 424,200		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 5,477	$ 169,542	$ 182,904	$ (13,362)
Back tax collections	4,238	4,686	750	3,936
Motor vehicle tax	13,196	16,452	13,957	2,495
Recreational vehicle tax	82	86	120	(34)
16/20M vehicle tax	21	6,142	5,718	424
Commerical tax	-	-	383	(383)
Watercraft tax	-	267	100	167
Neighborhood revitalization rebate	(18)	-	(3,531)	3,531
Excise tax	-	3	-	3
Collections for services	339,772	111,671	75,000	36,671
Total Receipts	362,768	308,849	$ 275,401	$ 33,448
Expenditures				
Personal services	180,597	185,908	$ 190,000	$ (4,092)
Supplies and services	97,246	120,327	145,000	(24,673)
Capital outlay	-	-	30,000	(30,000)
Total Expenditures	277,843	306,235	$ 365,000	$ (58,765)
Receipts Over (Under) Expenditures	84,925	2,614		
Unencumbered Cash, Beginning	134,454	219,379		
Unencumbered Cash, Ending	$ 219,379	$ 221,993		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY BUILDING 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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 28,476	27,757	$ 29,920	$ (2,163)
Back tax collections	578	712	100	612
Motor vehicle tax	1,781	1,749	1,702	47
Recreational vehicle tax	11	11	15	(4)
16/20M vehicle tax	4	773	697	76
Commerical tax	-	-	47	(47)
Watercraft tax	-	33	12	21
Neighborhood revitalization rebate	(2)	-	(431)	431
Total Receipts	30,848	31,035	$ 32,062	$ (1,027)
Expenditures				
Personal services	209	-	$ -	$ -
Capital outlay	9,337	23,406	50,087	(26,681)
Total Expenditures	9,546	23,406	$ 50,087	$ (26,681)
Receipts Over (Under) Expenditures	21,302	7,629		
Unencumbered Cash, Beginning	9,215	30,517		
Unencumbered Cash, Ending	$ 30,517	$ 38,146		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

APPRAISER'S COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 3,264	$ 141,312	$ 152,418	$ (11,106)
Back tax collections	2,532	3,251	200	3,051
Motor vehicle tax	6,525	8,063	8,318	(255)
Recreational vehicle tax	41	49	72	(23)
16/20M vehicle tax	13	2,928	3,408	(480)
Commerical tax	-	-	228	(228)
Watercraft tax	-	152	60	92
Neighborhood revitalization rebate	(11)	-	(2,104)	2,104
Reimbursements	139,201	3,461	-	3,461
Total Receipts	151,565	159,216	$ 162,600	$ (3,384)
Expenditures				
Personal services	75,082	95,881	$ 80,000	$ 15,881
Supplies and services	59,093	47,145	67,500	(20,355)
GIS maintenance and projects	9,799	10,299	10,500	(201)
Total Expenditures	143,974	153,325	$ 158,000	$ (4,675)
Receipts Over (Under) Expenditures	7,591	5,891		
Unencumbered Cash, Beginning	15,851	23,442		
Unencumbered Cash, Ending	$ 23,442	$ 29,333		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

AIRPORT MAINTENANCE 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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 20,199	30,824	$ 30,409	$ 415
Back tax collections	444	604	100	504
Motor vehicle tax	1,468	1,268	1,196	72
Recreational vehicle tax	9	8	10	(2)
16/20M vehicle tax	3	610	490	120
Commerical tax	-	-	33	(33)
Excise tax	(211)	-	-	-
Watercraft tax	-	24	9	15
Neighborhood revitalization rebate	(2)	-	(303)	303
Fuel and hangar rent	6,665	382	2,500	(2,118)
Grant proceeds	-	504,034	-	504,034
Reimbursement	-	22,000	-	22,000
Total Receipts	28,575	559,754	$ 34,444	$ 525,310
Expenditures				
Supplies and services	34,000	533,011	$ 36,000	$ 497,011
Adjustment for qualifying budget credits	-	-	504,034	(504,034)
Total Expenditures	34,000	533,011	$ 540,034	$ (7,023)
Receipts Over (Under) Expenditures	(5,425)	26,743		
Unencumbered Cash, Beginning	13,009	7,584		
Prior Year Cancelled Encumbrances	-	(3,295)		
Unencumbered Cash, Ending	$ 7,584	$ 31,032		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Private club liquor tax	$ 1,787	$ 1,739	$ 2,900	$ (1,161)
Expenditures				
Alcohol and drug abuse programs	-	-	$ 40,328	$ (40,328)
Receipts Over (Under) Expenditures	1,787	1,739		
Unencumbered Cash, Beginning	36,528	38,315		
Unencumbered Cash, Ending	$ 38,315	$ 40,054		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMERGENCY 911 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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Fees and interest	$ 65,881	$ 71,126	$ 60,100	$ 11,026
Expenditures				
Equipment and services	56,672	56,688	$ 212,851	$ (156,163)
Receipts Over (Under) Expenditures	9,209	14,438		
Unencumbered Cash, Beginning	115,951	125,160		
Unencumbered Cash, Ending	$ 125,160	$ 139,598		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE SPECIAL EQUIPMENT 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)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue Transfer	$ -	$ -	$ -	$ -
Expenditures				
Capital outlay	-	-	$ 93,448	$ (93,448)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	113,448	113,448		
Prior Year Cancelled Encumbrances	-	(495)		
Unencumbered Cash, Ending	$ 113,448	$ 112,953		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

NOXIOUS WEED 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)

		2025		
	2024 Actual	Actual	Budget	Variance- Over (Under)
Receipts				
Taxes and shared revenue				
Transfer	$ -	$ -	$ -	$ -
Expenditures				
Capital outlay	-	-	$ 8,179	$ (8,179)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

MOTOR VEHICLE OPERATING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ 18,493	$ 13,488
Expenditures		
Personal services	3,286	3,243
Supplies and services	10,215	7,997
Transfer out	3,592	-
Total Expenditures	17,093	11,240
Receipts Over (Under) Expenditures	1,400	2,248
Unencumbered Cash, Beginning	3,591	4,991
Unencumbered Cash, Ending	$ 4,991	$ 7,239

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Capital outlay	525,718	27,902
Transfer to Special Machinery Fund	29,500	-
Total Expenditures	555,218	27,902
Receipts Over (Under) Expenditures	(555,218)	(27,902)
Unencumbered Cash, Beginning	1,779,086	1,223,868
Unencumbered Cash, Ending	$ 1,223,868	$ 1,195,966

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL MACHINERY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from Equipment Reserve Fund	$ 29,500	$ -
Expenditures		
Supplies and services	29,500	-
Lease payment	-	11,000
Total Expenditures	29,500	11,000
Receipts Over (Under) Expenditures	-	(11,000)
Unencumbered Cash, Beginning	24,201	24,201
Unencumbered Cash, Ending	$ 24,201	$ 13,201

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY IMPROVEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Commodities	-	48,448
Receipts Over (Under) Expenditures	-	(48,448)
Unencumbered Cash, Beginning	226,438	226,438
Unencumbered Cash, Ending	$ 226,438	$ 177,990

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL FIRE EQUIPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ 750	$ 1,000
Expenditures		
Supplies and services	-	144,758
Total Expenditures	-	144,758
Receipts Over (Under) Expenditures	750	(143,758)
Unencumbered Cash, Beginning	404,342	405,092
Unencumbered Cash, Ending	$ 405,092	$ 261,334

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

AIRPORT MEMORIAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Personal services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	2,450	2,450
Unencumbered Cash, Ending	$ 2,450	$ 2,450

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

REGISTER OF DEEDS TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ 4,088	$ 3,784
Interest income	38	132
Total Receipts	4,126	3,916
Expenditures		
Supplies and services	13,605	3,183
Receipts Over (Under) Expenditures	(9,479)	733
Unencumbered Cash, Beginning	25,498	16,019
Unencumbered Cash, Ending	$ 16,019	$ 16,752

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY CLERK TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ 1,013	$ 946
Expenditures		
Supplies and services	-	153
Receipts Over (Under) Expenditures	1,013	793
Unencumbered Cash, Beginning	713	1,726
Unencumbered Cash, Ending	$ 1,726	$ 2,519

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY TREASURER TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ 1,013	$ 946
Expenditures		
Supplies and services	-	4,341
Receipts Over (Under) Expenditures	1,013	(3,395)
Unencumbered Cash, Beginning	4,654	5,667
Unencumbered Cash, Ending	$ 5,667	$ 2,272

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

P.A.T.F. FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ 485	$ 485
Expenditures		
Supplies and services	225	251
Receipts Over (Under) Expenditures	260	234
Unencumbered Cash, Beginning	3,674	3,934
Unencumbered Cash, Ending	$ 3,934	$ 4,168

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMT GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants and reimbursements	$ 12,415	$ 7,475
Expenditures		
Supplies and services	-	7,774
Receipts Over (Under) Expenditures	12,415	(299)
Unencumbered Cash, Beginning	21,668	34,083
Unencumbered Cash, Ending	$ 34,083	$ 33,784

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

CONCEALED WEAPON FEES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Personal services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	4,345	4,345
Unencumbered Cash, Ending	$ 4,345	$ 4,345

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL LAW ENFORCEMENT TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Supplies and services	1,257	1,331
Receipts Over (Under) Expenditures	(1,257)	(1,331)
Unencumbered Cash, Beginning	4,268	3,011
Unencumbered Cash, Ending	$ 3,011	$ 1,680

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

REGISTERED OFFENDER FEES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Fees	$ 620	$ 500
Expenditures		
Supplies and services	-	-
Receipts Over (Under) Expenditures	620	500
Unencumbered Cash, Beginning	1,816	2,436
Unencumbered Cash, Ending	$ 2,436	$ 2,936

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

HEALTH GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants and reimbursements	$ (780)	$ -
Transfer from General Fund	10,065	-
Total Receipts	9,285	-
Expenditures		
Supplies and services	-	-
Receipts Over (Under) Expenditures	9,285	-
Unencumbered Cash, Beginning	(9,285)	-
Unencumbered Cash, Ending	$ -	$ -

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

OPIOID SETTLEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
State of Kansas distribution	$ 3,186	$ 1,965
Expenditures		
Personal services	-	-
Receipts Over (Under) Expenditures	3,186	1,965
Unencumbered Cash, Beginning	3,233	6,419
Unencumbered Cash, Ending	$ 6,419	$ 8,384

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SCCF GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants and reimbursements	$ 4,354	$ -
Expenditures		
Supplies and services	4,181	-
Receipts Over (Under) Expenditures	173	-
Unencumbered Cash, Beginning	4,181	4,354
Unencumbered Cash, Ending	$ 4,354	$ 4,354

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SHERIFF GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants and reimbursements	$ 1,294	$ 18,586
Expenditures		
Supplies and services	-	-
Receipts Over (Under) Expenditures	1,294	18,586
Unencumbered Cash, Beginning	-	1,294
Unencumbered Cash, Ending	$ 1,294	$ 19,880

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

HOSPITAL BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 252,539	$ 249,242	$ 268,834	$ (19,592)
Back tax collections	5,132	6,421	1,500	4,921
Motor vehicle tax	15,328	15,311	15,075	236
Recreational vehicle tax	96	93	130	(37)
16/20M vehicle tax	35	6,527	6,176	351
Commerical tax	-	287	414	(127)
Watercraft tax	-	-	108	(108)
Neighborhood revitalization rebate	(19)	-	(3,813)	3,813
Excise tax	-	4	-	4
Total Receipts	273,111	277,885	$ 288,424	$ (10,539)
Expenditures				
Bond principal	255,000	260,000	$ 260,000	$ -
Bond interest	30,900	23,250	23,250	-
Commission and postage	-	-	100	(100)
Cash basis requirement	-	-	15,000	(15,000)
Total Expenditures	285,900	283,250	$ 298,350	$ (15,100)
Receipts Over (Under) Expenditures	(12,789)	(5,365)		
Unencumbered Cash, Beginning	41,274	28,485		
Unencumbered Cash, Ending	$ 28,485	$ 23,120		

COMANCHE COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad Valorem Property Taxes	$ 4,754,001	$ (25,248)	$ 73,973	$ 4,654,780
Redemptions	57,445	(24,651)	-	32,794
Delinquent Personal Property Tax	10,036	5,206	496	14,746
Delinquent Tax - partial payments	19,607	56,641	47,854	28,394
Tax Foreclosure Sale	-	-	-	-
Motor Vehicle Tax	97,979	17,593	8,260	107,312
Commercial Vehicle Fees	11,461	13,138	-	24,599
Neighborhood Revitalization	-	98,497	98,497	-
Total Distributable Funds	4,950,529	141,176	229,080	4,862,625
State Funds				
Educational Building	-	31,484	31,484	-
Institutional Building	-	15,742	15,742	-
Sales and Compensating Tax	13,684	197,477	201,390	9,771
Game Licenses	-	2,101	2,037	64
Motor Vehicle Licenses	6,067	171,445	169,776	7,736
Drivers' Licenses	2	4,014	3,582	434
Total State Funds	19,753	422,263	424,011	18,005
Subdivision Funds				
Schools	2,763	1,549,778	1,550,311	2,230
Cities	-	595,214	595,214	-
Townships	1	22,340	22,340	1
Cemeteries	-	38,562	38,418	144
Libraries	-	158,207	158,352	(145)
Total Subdivision Funds	2,764	2,364,101	2,364,635	2,230
Other Agency Funds				
Comanche County - flex benefits	980	900	757	1,123
Comanche County - payroll clearing	291	504,024	503,733	582
Long/short	885	3,956	4,031	810
Comanche County Angel Fund	631	-	254	377
Law Library	7,634	6,948	-	14,582
Total Other Agency Funds	10,421	515,828	508,775	17,474
Grand Total Agency Funds	$ 4,983,467	$ 3,443,368	$ 3,526,501	$ 4,900,334

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

SCHEDULE 4

COMANCHE COUNTY, KANSAS

RECONCILIATION OF 2024 TAX ROLL
December 31, 2025

2024 Tax Roll - As Adjusted		
County Clerk's abstract of 2024 tax roll		$ 6,814,709
Adjustments to original tax roll:		
Added taxes		11,172
Abated taxes		(197,155)
Adjuster 2021 tax roll		6,628,726
2024 Tax Roll - Accounted For		
Collections during 2023/2024	$ 6,460,738	6,460,738
Neighborhood revitalization refunds		-
Deduct refunds and cancellations - 2023 and 2024		(34,143)
Net tax roll collections		6,426,595
Delinquent personal property taxes for which tax warrants were issued	80,080	
Delinquent real estate taxes entered on the tax sale record	122,051	202,131
2024 tax roll accounted for		6,628,726
Difference		$ 0