# EDWARDS COUNTY, KANSAS

# FINANCIAL STATEMENT
# with
# INDEPENDENT AUDITOR'S REPORT

# YEAR ENDED DECEMBER 31, 2025

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# INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
County of Edwards, Kansas

## *Adverse and Unmodified Opinions*

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

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

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

*Unmodified Opinion on Regulatory Basis of Accounting*

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

## *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 Edwards County, Kansas 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 A of the financial statement, the financial statement is prepared by Edwards County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A 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 A; 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 Edwards County, Kansas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgement 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 Edwards County, Kansas' 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 Edwards County, Kansas' 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 (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures, 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 A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Edwards County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated November 13, 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 website 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 column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures 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 A.

Kennedy McKee & Company LLP

October 29, 2026

## EDWARDS COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2025

| Funds | Beginning unencumbered cash balance (deficit) | Prior year canceled encumbrances |
|---|---|---|
| General fund | $ 910,782 | $ - |
| Special purpose funds: | | |
| Road and bridge | 246,298 | - |
| Noxious weed | 16,638 | - |
| Employee benefits | 715,121 | - |
| Health | 131,423 | - |
| Hospital maintenance | 2,067 | - |
| Special drug and alcohol | 1,723 | - |
| Special parks and recreation | 2,362 | - |
| Noxious weed capital outlay | 79,320 | - |
| Edwards County 911 | 162,215 | - |
| Non-budgeted special purpose funds: | | |
| Economic development | - | - |
| Special law enforcement | 10,193 | - |
| Kansas fights addiction | 10,445 | - |
| Lef and diversion | 66,015 | - |
| Special drug enforcement | 39,696 | - |
| Special highway improvement | 106,473 | - |
| Special machinery | 147,425 | - |
| Multi-year capital improvement | 739,718 | - |
| Equipment reserve | 1,045,206 | - |
| COPS grant | (2,452) | - |
| Deeds technology | 62,412 | - |
| Skybound IRB | 571,412 | - |
| Concealed carry handgun | 6,768 | - |
| COVID-19 grant | - | - |
| WFD | (17,406) | - |
| Emergency preparedness | 4,721 | - |
| Offender registration | 10,097 | - |
| Clerk technology | 10,639 | - |
| Treasurer technology | 11,489 | - |
| 24th Judicial district drug-alcohol | 15 | - |
| KDOT grant | (994,600) | - |
| Prosecutor's training and assistance | 6,502 | - |
| Special motor vehicle | 16,044 | - |
| Total special purpose funds | 3,207,979 | - |
| Business fund: | | |
| Risk management reserve | 1,074,820 | - |
| Bond and interest fund: | | |
| Bond and interest | 91,709 | - |
| Capital project fund: | | |
| Capital project | 54,683 | - |
| Total reporting entity - excluding agency funds | $ 5,339,973 | $ - |

| Receipts | Expenditures | Ending unencumbered cash balance | Add encumbrances and accounts payable | Ending cash balance |
|---|---|---|---|---|
| $ 2,984,620 | $ 3,080,623 | $ 814,779 | $ 76,957 | $ 891,736 |
| 1,712,035 | 1,798,528 | 159,805 | 15,359 | 175,164 |
| 119,052 | 112,277 | 23,413 | 1,513 | 24,926 |
| 1,308,706 | 1,333,294 | 690,533 | 9,591 | 700,124 |
| 247,488 | 213,998 | 164,913 | 4,596 | 169,509 |
| 394,287 | 390,554 | 5,800 | - | 5,800 |
| 1,247 | 1,450 | 1,520 | - | 1,520 |
| 700 | - | 3,062 | - | 3,062 |
| - | 15,874 | 63,446 | - | 63,446 |
| 74,745 | 50,468 | 186,492 | - | 186,492 |
| 181,471 | 181,471 | - | - | - |
| - | - | 10,193 | - | 10,193 |
| 3,197 | - | 13,642 | - | 13,642 |
| 12,666 | 30,453 | 48,228 | - | 48,228 |
| - | - | 39,696 | - | 39,696 |
| 52,200 | 17,551 | 141,122 | - | 141,122 |
| 70,000 | - | 217,425 | - | 217,425 |
| 798,119 | 665,790 | 872,047 | - | 872,047 |
| 335,000 | 478,343 | 901,863 | - | 901,863 |
| 2,452 | - | - | - | - |
| 7,998 | - | 70,410 | - | 70,410 |
| - | 111,153 | 460,259 | - | 460,259 |
| 260 | - | 7,028 | - | 7,028 |
| 8,619 | - | 8,619 | - | 8,619 |
| 17,406 | - | - | - | - |
| 720 | 1,897 | 3,544 | - | 3,544 |
| 1,600 | 552 | 11,145 | - | 11,145 |
| 1,858 | - | 12,497 | - | 12,497 |
| 1,883 | - | 13,372 | - | 13,372 |
| 986 | 1,001 | - | - | - |
| 994,600 | - | - | - | - |
| 739 | 380 | 6,861 | - | 6,861 |
| 31,326 | 29,115 | 18,255 | - | 18,255 |
| 6,381,360 | 5,434,149 | 4,155,190 | 31,059 | 4,186,249 |
| 998,745 | 834,520 | 1,239,045 | 159,304 | 1,398,349 |
| 179,826 | 182,163 | 89,372 | - | 89,372 |
| - | 54,683 | - | - | - |
| $ 10,544,551 | $ 9,586,138 | $ 6,298,386 | $ 267,320 | $ 6,565,706 |

# EDWARDS COUNTY, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2025

| | |
|---|---|
| Composition of cash balance: | |
| Cash on hand | $ 12,127 |
| Checking accounts | 8,255,279 |
| Money market account | 3,392,834 |
| Certificates of deposit | 1,893,000 |
| Total cash | 13,553,240 |
| Agency funds | (6,987,534) |
| Total reporting entity - excluding agency funds | $ 6,565,706 |

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

## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement, notes, and schedules are the representations of the County's management, which is responsible for their integrity and objectivity.

### 1. Municipal Financial Reporting Entity

Edwards County, Kansas, is a municipal corporation governed by an elected three-member commission. A related municipal entity is an entity established to benefit the County and/or its constituents. This regulatory financial statement does not include the following related municipal entities:

**Edwards County Hospital.** The members of the governing board of the Hospital are appointed by the County Commissioners. Although the County Commissioners do not have the authority to modify or approve the Hospital's operating budget, the Hospital is fiscally dependent on the County because the County provides substantial support.

**Edwards County Historical Society.** The Historical Society's governing body members are appointed by the County Commissioners. The Society is fiscally dependent upon the County because the operating budget is approved by the County Commissioners and the County provides substantial financial support to the Society.

**Edwards County Fair Board.** The Fair Board is fiscally dependent upon the County because the County provides substantial financial support.

### 2. 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 year 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 funds – 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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES (CONTINUED)

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

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.

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

3. 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.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund and 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 ten days after publication of notice of hearing.

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

If the municipality 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 meet. 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 not hold a revenue neutral rate hearing for this year.

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

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

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

A legal operating budget is not required for agency funds, the business fund, the capital project fund, and the following special purpose funds:

Economic Development
Special Law Enforcement
Kansas Fights Addiction
Lef and Diversion
Special Drug Enforcement
Special Highway Improvement
Special Machinery
Multi-Year Capital Improvement
Equipment Reserve
COPS Grant
Deeds Technology
Skybound IRB
Concealed Carry Handgun
COVID-19 Grant
WFD
Emergency Preparedness
Offender Registration
Clerk Technology
Treasurer Technology
24th Judicial District Drug-Alcohol
KDOT Grant
Prosecutor's Training and Assistance
Special Motor Vehicle

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.

## B. 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 to 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.

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

At December 31, 2025 the County's carrying amount of deposits, including certificates of deposit, was $13,541,113 and the bank balance was $13,747,042. Of the bank balance, $6,576,592 was covered by federal depository insurance and $7,170,450 was collateralized with securities held by the pledging financial institution's agents in the County's name.

## C. LONG-TERM DEBT

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

| Issue | Balance beginning of year | Additions/ net change | Reductions/ net change | Balance end of year | Interest paid |
|---|---|---|---|---|---|
| General obligation bond: | | | | | |
| Road Improvements Series 2023-A Issued October 24, 2023 In the amount of $1,470,000 At interest rate of 4.25% Maturing September 1, 2033 | $1,345,000 | $ - | $ 125,000 | $1,220,000 | $ 57,163 |
| Finance leases: | | | | | |
| ASTRO Site Repeater Issued June 23, 2023 In the amount of $1,495,698 At interest rate of 4.66% Maturing July 1, 2033 | 1,374,883 | - | 126,445 | 1,248,438 | 64,070 |

C. LONG-TERM DEBT (CONTINUED)

| Issue | Balance beginning of year | Additions/ net change | Reductions/ net change | Balance end of year | Interest paid |
|---|---|---|---|---|---|
| Finance leases (continued): | | | | | |
| OFCI 300' GT Tower Issued October 15, 2023 In the amount of $447,332 At interest rate of 5.09% Maturing July 1, 2033 | $ 406,375 | $ - | $ 36,716 | $ 369,659 | $ 20,689 |
| 2025 Caterpillar Motor Grader Issued December 22, 2025 In the amount of $272,453 At interest rate of 4.99% Maturing January 7, 2033 | - | 272,453 | - | 272,453 | - |
| Total leases | 1,781,258 | 272,453 | 163,161 | 1,890,550 | 84,759 |
| Total long-term debt | $3,126,258 | $ 272,453 | $ 288,161 | $3,110,550 | $ 141,922 |

Current maturities of the general obligation bond and interest for the next five years and through maturity are as follows:

| | Principal due | Interest due | Total due |
|---|---|---|---|
| 2026 | $ 130,000 | $ 51,850 | $ 181,850 |
| 2027 | 135,000 | 46,325 | 181,325 |
| 2028 | 140,000 | 40,587 | 180,587 |
| 2029 | 150,000 | 34,638 | 184,638 |
| 2030 | 155,000 | 28,263 | 183,263 |
| 2031-2033 | 510,000 | 43,775 | 553,775 |
| Total | $ 1,220,000 | $ 245,438 | $ 1,465,438 |

Current maturities of finance leases and interest for the next five years and through maturity are as follows:

| | Principal due | Interest due | Total due |
|---|---|---|---|
| 2026 | $ 204,627 | $ 90,360 | $ 294,987 |
| 2027 | 214,169 | 80,818 | 294,987 |
| 2028 | 224,440 | 70,548 | 294,988 |
| 2029 | 235,204 | 59,784 | 294,988 |
| 2030 | 246,485 | 48,502 | 294,987 |
| 2031-2033 | 765,625 | 72,269 | 837,894 |
| Total | $ 1,890,550 | $ 422,281 | $ 2,312,831 |

D. OPERATING LEASE

On February 24, 2023, the County entered into a lease agreement for a postage machine. The agreement calls for monthly payments of $337 for sixty-three months. Payments totaling $3,550 were made in 2025.

On February 6, 2025, the County entered into a lease agreement for a copier. The agreement calls for monthly payments of $81 for sixty months. Payments totaling $809 were made in 2025.

D. OPERATING LEASE (CONTINUED)

The following is a yearly schedule of future minimum rental payments under the operating leases:

| | |
|---|---|
| 2026 | $ 5,507 |
| 2027 | 5,014 |
| 2028 | 4,262 |
| 2029 | 971 |
| 2030 | 162 |
| | $ 15,916 |

E. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

| | Project commitments authorized | Cash disbursements and accounts payable to date | Remaining financial commitment |
|---|---|---|---|
| Road O Improvements | $ 3,000,000 | $ 3,000,000 | $ - |
| Road S Improvements | 1,454,683 | 1,454,683 | - |
| FAS 14 Bridge | 55,000 | 5,500 | 49,500 |
| Total | $ 4,509,683 | $ 4,460,183 | $ 49,500 |

F. TRANSFERS

Operating transfers were as follows:

| From | To | Amount | Regulatory authority |
|---|---|---|---|
| General | Economic Development | $ 48,671 | K.S.A. 19-4102 |
| General | Multi-year Capital Improvement | 320,000 | K.S.A. 19-120 |
| General | Equipment Reserve | 320,000 | K.S.A. 19-119 |
| Road and Bridge | Multi-year Capital Improvement | 338,119 | K.S.A. 19-120 |
| Road and Bridge | Special Highway Improvement | 50,000 | K.S.A. 68-590 |
| Road and Bridge | Special Machinery | 70,000 | K.S.A. 68-141g |
| Health | Multi-year Capital Improvement | 15,000 | K.S.A. 19-120 |
| Health | Equipment Reserve | 15,000 | K.S.A. 19-119 |
| Special Motor Vehicle | General | 16,044 | K.S.A. 8-145 |
| Total operating transfers | | $1,192,834 | |

Transfers to related municipal entities:

| From | To | Amount |
|---|---|---|
| General | County Fair | $ 13,000 |
| General | Historical Society | 12,000 |
| Hospital Maintenance | Edwards County Hospital | 390,554 |
| Total transfers to related municipal entities | | $ 415,554 |

## G. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

*Plan description*. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its 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 the County 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 were $170,263 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 $1,465,164. 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 report including all actuarial assumptions and methods, and the report on the allocation of the KPERS net pension liability to all participating employers are publicly available on the website at www.kspers.gov or can be obtained as described above.

## H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

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

*Death and disability other post-employment benefits*. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% and contributions were $17,263 for the year ended December 31, 2025.

*Section 125 cafeteria plan*. The County offers a Section 125 cafeteria plan for all employees electing to participate. It can be used for certain disability insurance premiums, dental, vision, and medical expenses. The plan is administered by an independent insurance company.

*Vacation leave*. The County's policies regarding vacations permit non-elected employees to accumulate and carry over up to 120 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation, provided two weeks' notice is given.

*Sick leave*. The County's policies regarding sick leave permit non-elected employees on permanent status to accumulate up to 720 hours of sick leave. Upon termination or resignation from service with the County, employees are entitled to payment for up to fifty percent of accrued sick leave earned prior to termination or resignation, provided two weeks' notice is given.

I. CONTINGENCIES

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, would be insignificant.

J. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and medical needs of employees. The County participates in public entity risk pools to cover property, liability, and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

## K. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group-funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to $850,000 each and aggregate excess reinsurance provides aggregate coverage up to $1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group-funded pool for property, liability, crime, and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is $38,360,506, $500,000 for liability and $1,000,000 for crime. Excess reinsurance provides aggregate coverage up to $3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

## L. MEDICAL SELF-INSURANCE

The County maintains a self-insurance program that is handled by an outside administrator who determines claims to be paid by the County. A stop loss insurance policy is purchased by the County to cover claims above $40,000 per employee. Changes in claims liability for the past two years have been as follows:

| | Beginning of year liability | Claims and changes in estimates | Stop loss reimbursement | Claim payments | End of year liability |
|---|---|---|---|---|---|
| 2024 | $ 40,948 | $ 592,964 | $ - | $ 401,139 | $232,773 |
| 2025 | 232,773 | 550,171 | - | 623,640 | 159,304 |

## M. COMMITMENTS

In September 2021, Edwards County entered into an agreement with Ford County to operate and maintain an emergency service communication center for Edwards County. The term of the agreement is five years and requires an annual payment of $30,000.

## N. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 29, 2026, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in the financial statement.

# REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

# EDWARDS 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 favorable (unfavorable) |
|---|---|---|---|---|---|
| General fund | $ 3,265,646 | $ - | $ 3,265,646 | $ 3,080,623 | $ 185,023 |
| Special purpose funds: | | | | | |
| Road and bridge | 1,475,000 | 380,219 | 1,855,219 | 1,798,528 | 56,691 |
| Noxious weed | 126,800 | - | 126,800 | 112,277 | 14,523 |
| Employee benefits | 1,780,000 | - | 1,780,000 | 1,333,294 | 446,706 |
| Health | 251,000 | - | 251,000 | 213,998 | 37,002 |
| Hospital maintenance | 390,554 | - | 390,554 | 390,554 | - |
| Special drug and alcohol | 10,000 | - | 10,000 | 1,450 | 8,550 |
| Special parks and recreation | 6,000 | - | 6,000 | - | 6,000 |
| Noxious weed capital outlay | 68,000 | - | 68,000 | 15,874 | 52,126 |
| Edwards County 911 | 200,000 | - | 200,000 | 50,468 | 149,532 |
| Bond and interest fund: | | | | | |
| Bond and interest | 194,663 | - | 194,663 | 182,163 | 12,500 |
| Total | $ 7,767,663 | $ 380,219 | $ 8,147,882 | $ 7,179,229 | $ 968,653 |

See Independent Auditor's Report.

# EDWARDS 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 | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem tax | $ 2,175,008 | $ 1,860,025 | $ 1,846,240 | $ 13,785 |
| Delinquent tax | 38,885 | 31,619 | 10,000 | 21,619 |
| Motor vehicle tax | 101,658 | 133,696 | 123,767 | 9,929 |
| Recreational vehicle tax | 1,889 | 2,182 | 2,156 | 26 |
| 16/20M truck tax | 21,919 | 23,526 | 25,990 | (2,464) |
| Commercial vehicle tax | 8,402 | 9,509 | 9,858 | (349) |
| Interest on delinquent tax | 41,364 | 44,297 | 25,000 | 19,297 |
| In lieu of tax | 989 | 816 | - | 816 |
| Motor vehicle excise tax | 2 | - | - | - |
| Shared revenue: | | | | |
| Local sales tax | 269,756 | 329,200 | 200,000 | 129,200 |
| Mineral production tax | 6,642 | 5,256 | 2,500 | 2,756 |
| Grants | - | 2,500 | - | 2,500 |
| Local alcohol tax | 770 | 700 | 500 | 200 |
| State assistance | 3,661 | - | - | - |
| Licenses, permits and fees: | | | | |
| County officer fees | 39,063 | 46,604 | 25,000 | 21,604 |
| Other fees | 23,006 | 22,960 | 15,000 | 7,960 |
| Charges for services: | | | | |
| Law enforcement contract | 160,000 | 160,000 | 160,000 | - |
| Tonnage fees | - | 1,450 | - | 1,450 |
| Interest | 247,494 | 261,038 | 100,000 | 161,038 |
| Miscellaneous | 35,831 | 48,438 | 10,000 | 38,438 |
| Transfer from special motor vehicle | 18,715 | 16,044 | 10,000 | 6,044 |
| Neighborhood revitalization | (18,096) | (15,240) | (15,690) | 450 |
| Total receipts | 3,176,958 | 2,984,620 | $ 2,550,321 | $ 434,299 |
| Expenditures: | | | | |
| General government: | | | | |
| County commissioners | 63,228 | 64,940 | $ 70,000 | $ 5,060 |
| County clerk | 112,196 | 104,251 | 119,000 | 14,749 |
| County treasurer | 96,689 | 99,720 | 121,000 | 21,280 |
| County attorney | 112,201 | 112,443 | 119,200 | 6,757 |
| Register of deeds | 88,056 | 95,082 | 100,650 | 5,568 |
| District court | 66,369 | 52,927 | 55,841 | 2,914 |
| Courthouse general | 416,720 | 507,881 | 417,000 | (90,881) |
| Appraisal | 108,176 | 113,296 | 140,000 | 26,704 |

# EDWARDS 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 | Budget | Variance favorable (unfavorable) |
| General government (continued): | | | | |
| Zoning | $ 18,795 | $ 10,723 | $ 10,900 | $ 177 |
| Election | 39,726 | 30,414 | 56,000 | 25,586 |
| Insurance cost | 120,173 | 140,940 | 135,000 | (5,940) |
| Soil conservation | 29,320 | 30,000 | 30,000 | - |
| | 1,271,649 | 1,362,617 | 1,374,591 | 11,974 |
| Public safety: | | | | |
| Sheriff | 554,312 | 560,384 | 599,362 | 38,978 |
| Emergency preparedness | 8,771 | 11,417 | 12,000 | 583 |
| | 563,083 | 571,801 | 611,362 | 39,561 |
| Health and welfare: | | | | |
| Ambulance | 131,840 | 148,142 | 148,142 | - |
| Mental health | 28,551 | 28,551 | 28,551 | - |
| Mental retardation | 31,500 | 31,500 | 31,500 | - |
| | 191,891 | 208,193 | 208,193 | - |
| Public works: | | | | |
| Prairie dog | - | - | 2,500 | 2,500 |
| Culture and recreation: | | | | |
| Fairgrounds maintenance | 17,295 | 34,921 | 24,000 | (10,921) |
| Sanitation: | | | | |
| Transfer station | 173,772 | 189,420 | 215,000 | 25,580 |
| Transfers out: | | | | |
| Equipment reserve | 500,000 | 320,000 | 500,000 | 180,000 |
| Multi-year capital improvement | 250,000 | 320,000 | 255,000 | (65,000) |
| Economic development | 50,000 | 48,671 | 50,000 | 1,329 |
| | 800,000 | 688,671 | 805,000 | 116,329 |

# EDWARDS 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 | Budget | Variance favorable (unfavorable) |
| Transfers to related municipal entities: | | | | |
| County fair | $ 13,000 | $ 13,000 | $ 13,000 | $ - |
| Historical society | 12,000 | 12,000 | 12,000 | - |
| | 25,000 | 25,000 | 25,000 | - |
| Total expenditures | 3,042,690 | 3,080,623 | $ 3,265,646 | $ 185,023 |
| Receipts over (under) expenditures | 134,268 | (96,003) | | |
| Unencumbered cash, beginning of year | 776,514 | 910,782 | $ 715,325 | $ 195,457 |
| Unencumbered cash, end of year | $ 910,782 | $ 814,779 | | |

See Independent Auditor's Report.

# EDWARDS COUNTY, KANSAS

## ROAD AND BRIDGE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

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

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem tax | $ 847,191 | $ 951,533 | $ 944,440 | $ 7,093 |
| Delinquent tax | 17,566 | 15,086 | 7,500 | 7,586 |
| Motor vehicle tax | 53,671 | 52,874 | 48,205 | 4,669 |
| Recreational vehicle tax | 999 | 861 | 840 | 21 |
| 16/20M truck tax | 11,048 | 12,442 | 10,123 | 2,319 |
| Commercial vehicle tax | 4,443 | 3,703 | 3,840 | (137) |
| In lieu of tax | 385 | 418 | - | 418 |
| Shared revenue: | | | | |
| Gasoline tax | 271,780 | 272,312 | 264,502 | 7,810 |
| Federal assistance | 19,749 | 4,464 | - | 4,464 |
| State assistance | 42,147 | 375,755 | - | 375,755 |
| Charges for services | 35,198 | 30,384 | - | 30,384 |
| Neighborhood revitalization | (7,048) | (7,797) | (8,070) | 273 |
| Total receipts | 1,297,129 | 1,712,035 | $ 1,271,380 | $ 440,655 |
| Expenditures: | | | | |
| Highways, streets and bridges: | | | | |
| Personal services | 509,287 | 550,295 | $ 550,000 | $ (295) |
| Commodities | 626,914 | 627,327 | 660,000 | 32,673 |
| Contractual services | 97,477 | 107,511 | 200,000 | 92,489 |
| Capital outlay | 10,671 | 55,276 | 65,000 | 9,724 |
| Transfers out: | | | | |
| Multi-year capital improvement | - | 338,119 | - | (338,119) |
| Special machinery | 100,000 | 70,000 | - | (70,000) |
| Special highway improvement | 50,000 | 50,000 | - | (50,000) |
| Budget credit for grants | - | - | 380,219 | 380,219 |
| Total expenditures | 1,394,349 | 1,798,528 | $ 1,855,219 | $ 56,691 |
| Receipts over (under) expenditures | (97,220) | (86,493) | | |
| Unencumbered cash, beginning of year | 343,518 | 246,298 | $ 203,620 | $ 42,678 |
| Unencumbered cash, end of year | $ 246,298 | $ 159,805 | | |

See Independent Auditor's Report.

# EDWARDS COUNTY, KANSAS

## NOXIOUS WEED FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

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

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem tax | $ 109,700 | $ 109,626 | $ 108,837 | $ 789 |
| Delinquent tax | 1,921 | 1,721 | 500 | 1,221 |
| Motor vehicle tax | 5,243 | 6,750 | 6,243 | 507 |
| Recreational vehicle tax | 98 | 110 | 109 | 1 |
| 16/20M truck tax | 1,097 | 1,215 | 1,311 | (96) |
| Commercial vehicle tax | 434 | 480 | 497 | (17) |
| In lieu of tax | 50 | 48 | - | 48 |
| Licenses, permits and fees: | | | | |
| Other fees | 348 | - | - | - |
| Neighborhood revitalization | (913) | (898) | (930) | 32 |
| Total receipts | 117,978 | 119,052 | $ 116,567 | $ 2,485 |
| Expenditures: | | | | |
| Highways, streets and bridges: | | | | |
| Personal services | 49,853 | 31,843 | $ 54,000 | $ 22,157 |
| Commodities | 55,890 | 77,791 | 123,850 | 46,059 |
| Contractual services | 7,607 | 11,423 | 10,950 | (473) |
| Capital outlay | 1,790 | 3,185 | | (3,185) |
| Reimbursed expenditures | (29,100) | (11,965) | (71,000) | (59,035) |
| Transfers out: | | | | |
| Noxious weed capital outlay | 20,000 | - | 9,000 | 9,000 |
| Total expenditures | 106,040 | 112,277 | $ 126,800 | $ 14,523 |
| Receipts over (under) expenditures | 11,938 | 6,775 | | |
| Unencumbered cash, beginning of year | 4,700 | 16,638 | $ 10,233 | $ 6,405 |
| Unencumbered cash, end of year | $ 16,638 | $ 23,413 | | |

See Independent Auditor's Report.

# EDWARDS COUNTY, KANSAS

## EMPLOYEE BENEFITS FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

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

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem tax | $ 990,496 | $ 1,209,474 | $ 1,200,500 | $ 8,974 |
| Delinquent tax | 23,615 | 20,715 | 7,500 | 13,215 |
| Motor vehicle tax | 84,170 | 63,027 | 56,355 | 6,672 |
| Recreational vehicle tax | 1,566 | 1,023 | 982 | 41 |
| 16/20M truck tax | 17,213 | 19,518 | 11,834 | 7,684 |
| Commercial vehicle tax | 6,969 | 4,329 | 4,489 | (160) |
| In lieu of tax | 450 | 531 | - | 531 |
| Neighborhood revitalization | (8,239) | (9,911) | (10,258) | 347 |
| Total receipts | 1,116,240 | 1,308,706 | $ 1,271,402 | $ 37,304 |
| Expenditures: | | | | |
| General government: | | | | |
| Social security | 133,257 | 133,284 | $ 140,000 | $ 6,716 |
| KPERS | 180,086 | 184,653 | 215,000 | 30,347 |
| Vision and life insurance | 9,617 | 9,356 | 15,000 | 5,644 |
| Short-term disability | 12,418 | 12,609 | 15,000 | 2,391 |
| Health insurance premiums | 972,582 | 902,869 | 1,300,000 | 397,131 |
| Kansas unemployment tax | 1,388 | 1,427 | 10,000 | 8,573 |
| Worker's compensation insurance | 24,898 | 33,771 | 30,000 | (3,771) |
| Dental insurance | 44,338 | 52,600 | 50,000 | (2,600) |
| Flexible spending | 2,295 | 2,295 | 5,000 | 2,705 |
| Reimbursements | - | 430 | - | (430) |
| Total expenditures | 1,380,879 | 1,333,294 | $ 1,780,000 | $ 446,706 |
| Receipts over (under) expenditures | (264,639) | (24,588) | | |
| Unencumbered cash, beginning of year | 979,760 | 715,121 | $ 508,598 | $ 206,523 |
| Unencumbered cash, end of year | $ 715,121 | $ 690,533 | | |

See Independent Auditor's Report.

# EDWARDS COUNTY, KANSAS

## HEALTH FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem tax | $ 128,437 | $ 148,276 | $ 147,179 | $ 1,097 |
| Delinquent tax | 2,405 | 2,261 | 500 | 1,761 |
| Motor vehicle tax | 6,336 | 7,914 | 7,309 | 605 |
| Recreational vehicle tax | 118 | 129 | 127 | 2 |
| 16/20M truck tax | 1,373 | 1,466 | 1,535 | (69) |
| Commercial vehicle tax | 524 | 561 | 582 | (21) |
| In lieu of tax | 58 | 65 | - | 65 |
| Shared revenue: | | | | |
| Federal and state assistance | 65,227 | 45,400 | 35,000 | 10,400 |
| Charges for services | 15,309 | 31,113 | 25,000 | 6,113 |
| Other | 3,757 | 11,518 | - | 11,518 |
| Neighborhood revitalization | (1,069) | (1,215) | (1,258) | 43 |
| Total receipts | 222,475 | 247,488 | $ 215,974 | $ 31,514 |
| Expenditures: | | | | |
| Health and welfare: | | | | |
| Personal services | 96,410 | 156,176 | $ 195,000 | $ 38,824 |
| Commodities | 4,275 | 3,848 | 28,000 | 24,152 |
| Contractual services | 26,575 | 22,423 | 28,000 | 5,577 |
| Capital outlay | 3,414 | 1,551 | - | (1,551) |
| Transfers out: | | | | |
| Multi-year capital improvement | - | 15,000 | - | (15,000) |
| Equipment reserve | - | 15,000 | - | (15,000) |
| Total expenditures | 130,674 | 213,998 | $ 251,000 | $ 37,002 |
| Receipts over (under) expenditures | 91,801 | 33,490 | | |
| Unencumbered cash, beginning of year | 39,622 | 131,423 | $ 35,026 | $ 96,397 |
| Unencumbered cash, end of year | $ 131,423 | $ 164,913 | | |

See Independent Auditor's Report.

# EDWARDS COUNTY, KANSAS

## HOSPITAL MAINTENANCE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

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

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem tax | $ 367,722 | $ 361,749 | $ 359,079 | $ 2,670 |
| Delinquent tax | 6,570 | 5,687 | 1,500 | 4,187 |
| Motor vehicle tax | 20,967 | 22,818 | 20,925 | 1,893 |
| Recreational vehicle tax | 390 | 372 | 365 | 7 |
| 16/20M truck tax | 4,388 | 4,858 | 4,394 | 464 |
| Commercial vehicle tax | 1,735 | 1,608 | 1,667 | (59) |
| In lieu of tax | 167 | 159 | - | 159 |
| Neighborhood revitalization | (3,059) | (2,964) | (3,067) | 103 |
| Total receipts | 398,880 | 394,287 | $ 384,863 | $ 9,424 |
| Expenditures: | | | | |
| Transfer to related municipal entity | 404,500 | 390,554 | $ 390,554 | $ - |
| Receipts over (under) expenditures | (5,620) | 3,733 | | |
| Unencumbered cash, beginning of year | 7,687 | 2,067 | $ 5,691 | $ (3,624) |
| Unencumbered cash, end of year | $ 2,067 | $ 5,800 | | |

See Independent Auditor's Report.

# EDWARDS COUNTY, KANSAS

## SPECIAL DRUG AND ALCOHOL 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 | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Local alcohol and liquor tax | $ 847 | $ 1,247 | $ 5,000 | $ (3,753) |
| Expenditures: | | | | |
| Health and welfare: | | | | |
| Contractual services | 1,925 | 1,450 | $ 10,000 | $ 8,550 |
| Receipts over (under) expenditures | (1,078) | (203) | | |
| Unencumbered cash, beginning of year | 2,801 | 1,723 | $ 5,000 | $ (3,277) |
| Unencumbered cash, end of year | $ 1,723 | $ 1,520 | | |

See Independent Auditor's Report.

# EDWARDS COUNTY, KANSAS

## SPECIAL PARKS AND RECREATION 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 | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Local alcohol and liquor tax | $ 770 | $ 700 | $ 2,500 | $ (1,800) |
| Expenditures: | | | | |
| Culture and recreation: | | | | |
| Contractual services | - | - | $ 6,000 | $ 6,000 |
| Receipts over (under) expenditures | 770 | 700 | | |
| Unencumbered cash, beginning of year | 1,592 | 2,362 | $ 3,500 | $ (1,138) |
| Unencumbered cash, end of year | $ 2,362 | $ 3,062 | | |

See Independent Auditor's Report.

# EDWARDS COUNTY, KANSAS

## 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 | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Transfer from noxious weed | $ 20,000 | $ - | $ 9,000 | $ (9,000) |
| Expenditures: | | | | |
| Highways, streets and bridges: | | | | |
| Capital outlay | - | 15,874 | $ 68,000 | $ 52,126 |
| Receipts over (under) expenditures | 20,000 | (15,874) | | |
| Unencumbered cash, beginning of year | 59,320 | 79,320 | $ 59,000 | $ 20,320 |
| Unencumbered cash, end of year | $ 79,320 | $ 63,446 | | |

See Independent Auditor's Report.

# EDWARDS COUNTY, KANSAS

## EDWARDS COUNTY 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 | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Licenses, permits and fees | $ 64,977 | $ 70,089 | $ 60,000 | $ 10,089 |
| Interest | 5,048 | 4,656 | 7,500 | (2,844) |
| Total receipts | 70,025 | 74,745 | $ 67,500 | $ 7,245 |
| Expenditures: | | | | |
| Public safety: | | | | |
| Contractual services | 40,598 | 38,303 | $ 60,000 | $ 21,697 |
| Capital outlay | 8,158 | 12,165 | 140,000 | 127,835 |
| Total expenditures | 48,756 | 50,468 | $ 200,000 | $ 149,532 |
| Receipts over (under) expenditures | 21,269 | 24,277 | | |
| Unencumbered cash, beginning of year | 140,946 | 162,215 | $ 132,500 | $ 29,715 |
| Unencumbered cash, end of year | $ 162,215 | $ 186,492 | | |

See Independent Auditor's Report.

**EDWARDS COUNTY, KANSAS**

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2025

| | Economic development | Special law enforcement | Kansas fights addiction | Lef and diversion | Special drug enforcement |
|---|---|---|---|---|---|
| Receipts: | | | | | |
| Grants | $ - | $ - | $ - | $ - | $ - |
| Federal and state assistance | - | - | 2,491 | - | - |
| Local sales tax | 132,800 | - | - | - | - |
| Licenses, permits and fees | - | - | - | 12,666 | - |
| Interest | - | - | - | - | - |
| Settlement proceeds | - | - | - | - | - |
| Other | - | - | 706 | - | - |
| Transfers in | 48,671 | - | - | - | - |
| Total receipts | 181,471 | - | 3,197 | 12,666 | - |
| Expenditures: | | | | | |
| Personal services | 48,671 | - | - | - | - |
| Commodities | - | - | - | - | - |
| Contractual services | - | - | - | - | - |
| Capital outlay | - | - | - | 30,453 | - |
| Appropriations | 132,800 | - | - | - | - |
| Debt service | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total expenditures | 181,471 | - | - | 30,453 | - |
| Receipts over (under) expenditures | - | - | 3,197 | (17,787) | - |
| Unencumbered cash (deficit), beginning of year | - | 10,193 | 10,445 | 66,015 | 39,696 |
| Unencumbered cash, end of year | $ - | $ 10,193 | $ 13,642 | $ 48,228 | $ 39,696 |

| Special highway improvement | Special machinery | Multi-year capital improvement | Equipment reserve | COPS grant | Deeds technology | Skybound IRB |
|---|---|---|---|---|---|---|
| $ 2,200 | $ - | $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | 2,452 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 6,138 | - |
| - | - | - | - | - | 1,860 | - |
| - | - | 125,000 | - | - | - | - |
| - | - | - | - | - | - | - |
| 50,000 | 70,000 | 673,119 | 335,000 | - | - | - |
| 52,200 | 70,000 | 798,119 | 335,000 | 2,452 | 7,998 | - |
| - | - | - | - | - | - | - |
| 17,551 | - | - | - | - | - | - |
| - | - | - | - | - | - | 7,425 |
| - | - | 665,790 | 230,423 | - | - | 103,728 |
| - | - | - | - | - | - | - |
| - | - | - | 247,920 | - | - | - |
| - | - | - | - | - | - | - |
| 17,551 | - | 665,790 | 478,343 | - | - | 111,153 |
| 34,649 | 70,000 | 132,329 | (143,343) | 2,452 | 7,998 | (111,153) |
| 106,473 | 147,425 | 739,718 | 1,045,206 | (2,452) | 62,412 | 571,412 |
| $ 141,122 | $ 217,425 | $ 872,047 | $ 901,863 | $ - | $ 70,410 | $ 460,259 |

**EDWARDS COUNTY, KANSAS**

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2025

| | Concealed carry handgun | COVID-19 grant | WFD | Emergency prepared-ness | Offender registration |
|---|---|---|---|---|---|
| Receipts: | | | | | |
| Grants | $ - | $ - | $ - | $ - | $ - |
| Federal and state assistance | - | 8,619 | 17,406 | - | - |
| Local sales tax | - | - | - | - | - |
| Licenses, permits and fees | 260 | - | - | - | 1,600 |
| Interest | - | - | - | - | - |
| Settlement proceeds | - | - | - | - | - |
| Other | - | - | - | 720 | - |
| Transfers in | - | - | - | - | - |
| Total receipts | 260 | 8,619 | 17,406 | 720 | 1,600 |
| Expenditures: | | | | | |
| Personal services | - | - | - | - | - |
| Commodities | - | - | - | - | - |
| Contractual services | - | - | - | - | 552 |
| Capital outlay | - | - | - | 1,897 | - |
| Appropriations | - | - | - | - | - |
| Debt service | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total expenditures | - | - | - | 1,897 | 552 |
| Receipts over (under) expenditures | 260 | 8,619 | 17,406 | (1,177) | 1,048 |
| Unencumbered cash (deficit), beginning of year | 6,768 | - | (17,406) | 4,721 | 10,097 |
| Unencumbered cash, end of year | $ 7,028 | $ 8,619 | $ - | $ 3,544 | $ 11,145 |

See Independent Auditor's Report.

| Clerk technology | Treasurer technology | 24th Judicial district drug-alcohol | KDOT Grant | Prosecutor's training and assistance | Special motor vehicle | Total |
|---|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - | $ 2,200 |
| - | - | - | 994,600 | - | - | 1,025,568 |
| - | - | - | - | - | - | 132,800 |
| 1,536 | 1,536 | 986 | - | 739 | 31,326 | 56,787 |
| 322 | 347 | - | - | - | - | 2,529 |
| - | - | - | - | - | - | 125,000 |
| - | - | - | - | - | - | 1,426 |
| - | - | - | - | - | - | 1,176,790 |
| 1,858 | 1,883 | 986 | 994,600 | 739 | 31,326 | 2,523,100 |
| - | - | - | - | - | 6,148 | 54,819 |
| - | - | - | - | - | 2,387 | 19,938 |
| - | - | 1,001 | - | 380 | 4,536 | 13,894 |
| - | - | - | - | - | - | 1,032,291 |
| - | - | - | - | - | - | 132,800 |
| - | - | - | - | - | - | 247,920 |
| - | - | - | - | - | 16,044 | 16,044 |
| - | - | 1,001 | - | 380 | 29,115 | 1,517,706 |
| 1,858 | 1,883 | (15) | 994,600 | 359 | 2,211 | 1,005,394 |
| 10,639 | 11,489 | 15 | (994,600) | 6,502 | 16,044 | 1,850,812 |
| $ 12,497 | $ 13,372 | $ - | $ - | $ 6,861 | $ 18,255 | $ 2,856,206 |

# EDWARDS COUNTY, KANSAS

## RISK MANAGEMENT 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)

| | 2024 | 2025 |
|---|---|---|
| Receipts: | | |
| Premiums | $ 983,616 | $ 989,267 |
| Interest | 8,702 | 9,478 |
| Total receipts | 992,318 | 998,745 |
| Expenditures: | | |
| Health and welfare: | | |
| Contractual services | 887,506 | 834,520 |
| Receipts over (under) expenditures | 104,812 | 164,225 |
| Unencumbered cash, beginning of year | 970,008 | 1,074,820 |
| Unencumbered cash, end of year | $ 1,074,820 | $ 1,239,045 |

See Independent Auditor's Report.

# EDWARDS COUNTY, KANSAS

## BOND AND INTEREST

## 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 | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property tax | $ 192,423 | $ 166,320 | $ 165,080 | $ 1,240 |
| Delinquent tax | 1,619 | 2,028 | - | 2,028 |
| Motor vehicle tax | - | 12,163 | 10,952 | 1,211 |
| Recreational vehicle tax | - | 186 | 191 | (5) |
| 16/20M truck tax | - | - | 2,300 | (2,300) |
| Commercial vehicle tax | - | - | 872 | (872) |
| In lieu of tax | 87 | 73 | - | 73 |
| Interest | 77,458 | 419 | - | 419 |
| Neighborhood revitalization | (1,601) | (1,363) | (1,410) | 47 |
| Total receipts | 269,986 | 179,826 | $ 177,985 | $ 1,841 |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal | 125,000 | 125,000 | $ 125,000 | $ - |
| Interest | 53,277 | 57,163 | 57,163 | - |
| Commissions | - | - | 2,500 | 2,500 |
| Cash reserve | - | - | 10,000 | 10,000 |
| Total expenditures | 178,277 | 182,163 | $ 194,663 | $ 12,500 |
| Receipts over (under) expenditures | 91,709 | (2,337) | | |
| Unencumbered cash, beginning of year | - | 91,709 | $ 16,678 | $ 75,031 |
| Unencumbered cash, end of year | $ 91,709 | $ 89,372 | | |

See Independent Auditor's Report.

# EDWARDS COUNTY, KANSAS

## CAPITAL PROJECT 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)

| | 2024 | 2025 |
|---|---|---|
| Receipts | $ - | $ - |
| Expenditures: | | |
| Capital outlay | 1,400,000 | 54,683 |
| Receipts over (under) expenditures | (1,400,000) | (54,683) |
| Unencumbered cash, beginning of year | 1,454,683 | 54,683 |
| Unencumbered cash, end of year | $ 54,683 | $ - |

See Independent Auditor's Report.

# EDWARDS COUNTY, KANSAS

## 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 |
|---|---|---|---|---|
| County Clerk | $ 291 | $ 2,351 | $ 2,395 | $ 247 |
| Register of Deeds | - | 60,665 | 60,665 | - |
| District Court | 200 | 24,658 | 24,658 | 200 |
| Law Library | 17,477 | 3,864 | 4,108 | 17,233 |
| Sheriff | 2,593 | 20,577 | 22,257 | 913 |
| Tax collection accounts | 6,982,404 | 11,861,345 | 11,892,264 | 6,951,485 |
| Local taxing districts | - | 6,202,209 | 6,202,209 | - |
| Motor vehicle fees and sales tax collections | 22,969 | 571,041 | 583,656 | 10,354 |
| Heritage Trust | 496 | 4,181 | 3,740 | 937 |
| Payroll clearing funds | 6,735 | 1,894,042 | 1,894,612 | 6,165 |
| Total | $ 7,033,165 | $ 20,644,933 | $ 20,690,564 | $ 6,987,534 |

See Independent Auditor's Report.