GOVE COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2025

GOVE COUNTY, KANSAS

Regulatory Basis
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For the Year Ended December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

Gove County Commissioners
Gove County, Kansas
P.O. Box 128
Gove, KS 67736

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Gove 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 my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my 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 Gove 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 my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Gove County, Kansas as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of my report. I am required to be independent of Gove County, Kansas, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Gove County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally

accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Gove 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

My 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 my 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, I:

- 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 Gove 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Gove County, Kansas' ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and schedule of regulatory basis receipts and expenditures – 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 my 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.

Prior Year Comparative Analysis
I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Gove County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued my report thereon dated September 12, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and my 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 my 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.

James V. Myers
Certified Public Accountant

October 16, 2026

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Fund:						
General	$ 2,013,086	$ 2,565,728	$ 2,035,722	$ 2,543,092	$ 20,186	$ 2,563,278
Special Purpose Funds:						
Road and Bridge	565,274	2,116,361	2,110,550	571,085	18,790	589,875
Noxious Weed	27,627	197,320	224,123	824	6,444	7,268
Hospital Maintenance	-	1,327,037	1,327,037	-	-	-
Employee Benefits	805,861	1,628,854	1,452,189	982,526	-	982,526
Mental Health	-	18,390	18,390	-	-	-
Developmental Sevices	-	57,073	57,073	-	-	-
Sheriff	118,865	618,961	657,120	80,706	21,725	102,431
Sheriff Special Equipment	23,926	-	-	23,926	-	23,926
Noxious Weed Capital Outlay	162,807	-	78,390	84,417	-	84,417
Special Alcohol	18,564	2,439	-	21,003	-	21,003
911 Emergency Services	55,219	-	55,219	-	-	-
911 Wireless	7,718	-	-	7,718	-	7,718
Landfill Closure Reserve	350,000	25,000	-	375,000	-	375,000
Airport	78,873	277,579	144,473	211,979	-	211,979
Special Highway Improvement	629,245		-	629,245	-	629,245
Special Machinery	252,327	296,750	17,800	531,277	-	531,277
Register of Deeds Technology	3,589	7,480	1,926	9,143	-	9,143
Bio Terrorism Local	14,240	10,174	15,544	8,870	43	8,913
Bio Terrorism Regional	33,008	32,803	45,954	19,857	-	19,857
DEA Sheriff	458	-	-	458	-	458
Diversion Fees	208	930	-	1,138	-	1,138
Treasurer's Special Auto	20,523	31,037	34,859	16,701	-	16,701
Prosecuting Attorney Training	13,163	1,743	767	14,139	-	14,139
Attorney's Trust	21,257	30	-	21,287	-	21,287
Sheriff's Special Law Enforcement	50,505	8,500	30,908	28,097	464	28,561
Concealed Carry	7,329	98	-	7,427	-	7,427
K-9	1,136	550	-	1,686	-	1,686
Porta Count Machine	2,314	-	1,486	828	-	828

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

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued):						
Chronic Disease Risk	7,778	-	1,649	6,129	-	6,129
County Health Car Seats	7,591	1,000	6,189	2,402	315	2,717
GCHD Building	22	1	-	23	-	23
Ebola	3	-	-	3	-	3
Sheriff VINS	28,966	4,070	8,693	24,343	8,203	32,546
Sheriff Seizure	38,088	6,510	37,035	7,563	-	7,563
Clerk Technology	6,462	3,695	1,861	8,296	-	8,296
Treasurer Technology	8,773	1,824	1,298	9,299	-	9,299
Medical Reimbursement Reserve	662,000	63,905	26,617	699,288	-	699,288
Sheriff Offender Registration	890	880	-	1,770	-	1,770
COVID-19 ELC Expanding	913	-	899	14	5	19
COVID-19	27,999	-	27,999	-	-	-
American Recovery	-	-	-	-	-	-
Kansas Fights Addiction	10,395	3,269	10,000	3,664	-	3,664
Comprehensive Housing Improvement	213,979	-	11,046	202,933	-	202,933
Drug Tax	2,925	1,318	-	4,243	-	4,243
Grant Clearing	37,509	100,000	127,500	10,009	-	10,009
Sheriff Emergency Preparedness	160	-	-	160	-	160
Public Health Infrastructure Grant/Workforce	3,702	27,622	31,050	274	-	274
Equipment Reserve (Landfill)	112,216	24,041	44,470	91,787	-	91,787
Workforce Recruit Grant	-	30,000	-	30,000	-	30,000
Bond and Interest Funds:						
Hospital Revenue Bonds	-	55,655	55,655	-	-	-
Business Funds:						
Independent Living Facility	112,207	71,299	58,620	124,886	3,799	128,685
Solid Waste	360,799	313,628	228,624	445,803	13,780	459,583
Total Reporting Entity (excluding Agency Funds)	$ 6,920,499	$ 9,933,554	$ 8,988,735	$ 7,865,318	$ 93,754	$ 7,959,072

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

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

Composition of Cash:	
Primary Government:	
Cash on hand	$ 2,836
CDARS Accounts - Equity Bank	717,228
Certificates of Deposit - Equity Bank	2,811,616
Certificates of Deposit - The Bank	4,400,000
Checking Accounts - The Bank	9,436,065
ROD - Treasurer:	
Checking Acccount	1,000
District Court:	
Checking Account	203
Law Library:	
Checking Account	25,759
Total Cash	$ 17,394,707
Agency Funds per Schedule 3	(9,435,635)
Total Reporting Entity (Excluding Agency Funds)	$ 7,959,072

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

GOVE COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
For the Year Ended December 31, 2025

Note 1: Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity
Gove County, Kansas, is a municipal corporation governed by an elected three-member commission. The regulatory financial statement does not include any related municipal entities. It presents only Gove County, Kansas.

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

Gove County, Kansas 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 Gove County, Kansas to use the regulatory basis of accounting.

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

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.

Note 1: Summary of Significant Accounting Policies (continued)

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

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

Trust 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.).

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

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

D. Cash and investments

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

E. Property taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year; such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

Note 1: Summary of Significant Accounting Policies (continued)

F. Interfund transactions

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

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

G. Reimbursements

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

Note 2: Budgetary Information

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

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

If Gove County, Kansas 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. Gove County, Kansas did not hold a revenue neutral rate hearing for this year.

Note 2: Budgetary Information (continued)

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 ending December 31, 2025.

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 the prior year's accounts payable and encumbrances. Encumbrances are commitments by Gove County, Kansas for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Special Highway Improvement
Special Machinery
Register of Deeds Technology
Bio Terrorism Local
Bio Terrorism Regional
DEA Sheriff
Diversion Fees
Treasurer's Special Auto
Prosecuting Attorney Training
Attorney's Trust
Sheriff's Special Law Enforcement
Concealed Carry
K-9
Porta Count Machine
Chronic Disease Risk
County Health Car Seats
GCHD Building
Ebola
Sheriff VINS
Sheriff Seizure
Clerk Technology

Note 2: Budgetary Information (continued)

Treasurer Technology
Medical Reimbursement Reserve
Sheriff Offender Registration
COVID-19 ELC Expanding
COVID-19
American Recovery
Kansas Fights Addiction
Comprehensive Housing Improvement
Drug Tax
Grant Clearing
Sheriff Emergency Preparedness
Public Health Infrastructure Grant/Workforce
Equipment Reserve (Landfill)
Workforce Recruit Grant

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

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Gove County, Kansas. The statute requires banks eligible to hold Gove County, Kansas' funds have a main or branch bank in the county in which Gove County, Kansas is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorized 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). Gove County, Kansas has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Gove County, Kansas' 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. Gove County, Kansas has no investment policy that would further limit its investment choices.

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

Note 3: Deposits and Investments (continued)

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

At December 31, 2025, Gove County, Kansas' carrying amount of deposits was $17,394,707 and the bank balance was $17,600,207. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $1,244,975 was covered by federal depository insurance, $16,355,232 was collateralized with securities held by the pledging financial institutions' agents in Gove County, Kansas' name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Gove County, Kansas 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.

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Noxious Weed	Resolution	9,000
General	Oil & Gas Val	Resolution	4,916
Road & Bridge	Special Machinery	68-141g	250,000
Employee Benefits	Med Reimb Reserve	Resolution	43,398
Treas Special Auto	General	8-145	20,523
Solid Waste	Landfill Clos Res	Resolution	25,000
Total			$ 352,837

Note 5: Risk Management

Gove County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Gove County, Kansas has been unable to obtain property, liability, and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, Gove County, Kansas joined together with other counties in the state to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 88 participating members.

Note 5: Risk Management (continued)

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

Gove County, Kansas has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, Gove County, Kansas joined together with other counties in the state to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 101 participating members.

Gove County, Kansas pays an annual premium to KCAMP for its property and casualty insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP's management.

Note 6: Municipal Solid Waste Landfill

State and federal laws and regulations require Gove County, Kansas to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste fund in these financial statements, Gove County, Kansas is incurring a liability based on the future closure and post closure costs that will be incurred near or after the date the landfill no longer accepts waste. These amounts are based on what it would cost to perform all closure and post closure care in 2025. Actual cost may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The estimate of closure and post closure care liability at year-end would be $797,194. This liability is based on the use of 71.65% of the estimated capacity of the landfill. Gove County, Kansas will recognize the remaining estimated cost of closure and post closure care of $890,389 as the remaining estimated capacity is filled. Gove County, Kansas expects the landfill to continue to operate for approximately 24 years. Gove County, Kansas has established a Landfill Closure Reserve Fund for payment of closure and post-closure care cost. As of December 31, 2025, the ending fund balance for the Landfill Closure Reserve Fund was $375,000.

Note 6: Municipal Solid Waste Landfill (continued)

Gove County, Kansas is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notes, record keeping and reporting, and calculation of costs to be assured. Gove County, Kansas has satisfied all four requirements.

Note 7: Compensated Absences

Vacation Leave

On January 1 of each year, all employees, except first year employees, are entitled to paid vacation leave as follows:

0 - 5 years	1 day per month
6 - 15 years	1.5 days per month
16 or more years	2 days per month

For new employees, vacation leave may be used after six months of employment. Vacation leave may not be used in excess of the days accrued during the first year of employment.

Employees may carry over three days of unused vacation leave for use in the next year. Any unused vacation leave will be paid to the employee at the current rate of pay when an employee leaves employment unless the employee voluntarily leaves employment without giving two weeks' notice or is terminated with cause.

Personal Leave

All full-time employees are allowed one day of paid personal leave per month. Personal leave accrues on the first day of January and may be used for any reason. All personal leave not used during the calendar year is carried over as medical leave, up to a maximum of ninety days. Any additional unused personal leave will be paid to the employee at 50% of the employee's current rate of pay with the first payroll in the proceeding January. Unused personal leave is not paid on termination of employment. Employees who retire with a personal leave balance will be paid at 50% of the employee's current rate of pay no later than the last day of the month of retirement.

Medical Leave

Unused personal leave is carried over as medical leave, up to a maximum of ninety days. Unused medical leave is not paid on termination of employment. Employees who retire with a medical leave balance will be paid at 50% of the employee's current rate of pay no later than the last day of the month of retirement.

Note 8: General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from Gove County, Kansas were $226,013 for the year ended December 31, 2025.

Net Pension Liability: At December 31, 2025, Gove County, Kansas' proportionate share of the collective net pension liability reported by KPERS was $1,721,928. 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. Gove County, Kansas' proportion of the net pension liability was based on the ratio of Gove County, Kansas' contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 9: Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Gove County, Kansas 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 employee contribution rate is set at 1% for the year ended December 31, 2025.

Note 10: Contingencies

In the normal course of operations, Gove County, Kansas participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 11: Stewardship, Compliance, and Accountability

Expenditures in the Airport Fund and Hospital Revenue Bonds Fund exceeded the adopted budget for the year ended December 31, 2025, which is a violation of K.S.A. 79-2935.

Note 12: Litigation

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

Note 13: Evaluation of Subsequent Events

The organization has evaluated subsequent events through October 16, 2026, the date which the financial statements were available to be issued.

Note 14: Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds:									
2016 Hospital Revenue Bonds	0.00%	3/30/2016	278,275	3/30/2026	$ 55,654	$ -	$ 55,654	$ -	$ -
Capital Leases Payable									
HVAC - KansasLand Bank**	4.20%	11/9/2015	2,076,725	5/15/2026	332,502	-	232,649	99,853	9,520
JD 644P Wheel Loader	2.97%	5/26/2021	226,692	5/26/2026	94,675	-	46,645	48,030	2,012
Total Contractual Indebtedness					$ 482,831	$ -	$ 334,948	$ 147,883	$ 11,532

** Gove County, Kansas, is listed as a Co-Lessee along with Gove County Medical Center on the equipment lease purchase agreement dated November 9, 2015. For the year ended December 31, 2025, Gove County Medical Center made all the principal and interest payments.

Note 14: Long-Term Debt (continued)

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

Issue	2026	2027	2028	2029	2030	Total
Principal:						
Revenue Bonds	$ -	$ -	$ -	$ -	$ -	$ -
Capital Leases Payable						
HVAC - KansasLand Bank	99,853	-	-	-	-	99,853
JD 644P Wheel Loader	48,030	-	-	-	-	48,030
Total Principal	147,883	-	-	-	-	147,883
Interest:						
Revenue Bonds	-	-	-	-	-	-
Capital Leases Payable						
HVAC - KansasLand Bank	1,051	-	-	-	-	1,051
JD 644P Wheel Loader	1,426	-	-	-	-	1,426
Total Interest	2,477	-	-	-	-	2,477
Total Principal and Interest	$ 150,360	$ -	$ -	$ -	$ -	$ 150,360

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

Schedule 1

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
Governmental Fund Types:						
General Funds:						
General	$ 4,381,998	$ -	$ 4,381,998	2,035,722	$ (2,346,276)	
Special Purpose Funds:						
Road and Bridge	2,699,014	-	2,699,014	2,110,550	(588,464)	
Noxious Weed	310,104	-	310,104	224,123	(85,981)	
Hospital Maintenance	1,400,000	-	1,400,000	1,327,037	(72,963)	
Employee Benefits	2,244,353	-	2,244,353	1,452,189	(792,164)	
Mental Health	18,000	-	18,000	18,390	390	*
Developmental Services	56,500	-	56,500	57,073	573	*
Sheriff	713,671	-	713,671	657,120	(56,551)	
Sheriff Special Equipment	86,826	-	86,826	-	(86,826)	
Noxious Weed Capital Outlay	162,807	-	162,807	78,390	(84,417)	
Special Alcohol	18,351	-	18,351	-	(18,351)	
911 Emergency Services	55,219	-	55,219	55,219	-	
911 Wireless	7,718	-	7,718	-	(7,718)	
Landfill Closure Reserve	375,000	-	375,000	-	(375,000)	
Airport	138,100	-	138,100	144,473	6,373	
Bond and Interest Funds:						
Hospital Revenue Bonds	27,828	-	27,828	55,655	27,827	
Business Funds:						
Independent Living Facility	163,022	-	163,022	58,620	(104,402)	
Solid Waste	547,887	-	547,887	228,624	(319,263)	

* Exempt from budget law per K.S.A. 19-4007

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad valorem property tax	$ 1,349,034	$ 1,317,304	$ 1,315,552	$ 1,752
Commercial vehicle tax	6,357	7,042	7,556	(514)
Delinquent tax	31,658	16,840	3,500	13,340
Intangible tax	10,288	20,070	-	20,070
Motor vehicle tax	62,359	67,488	55,339	12,149
Recreational vehicle tax	1,333	1,446	1,156	290
Watercraft tax	-	117	570	(453)
16/20M vehicle tax	2,597	3,680	5,288	(1,608)
Interest/charges on delinquent taxes	29,984	33,858	20,000	13,858
Total Taxes and Shared Revenues	$ 1,493,610	$ 1,467,845	$ 1,408,961	$ 58,884
Intergovernmental				
Local sales & use tax	472,509	473,070	480,000	(6,930)
Mineral production tax	34,040	31,603	35,000	(3,397)
Total Taxes and Shared Revenues	$ 506,549	$ 504,673	$ 515,000	$ (10,327)
Licenses, Permits and Fees				
County official fees	$ 577,853	$ 95,755	$ 120,000	$ (24,245)
County Health - federal aid	34,470	49,851	6,500	43,351
County Health - fees & grants	6,439	17,131	14,000	3,131
County Health - state aid	13,451	12,000	12,000	-
Total Licenses, Permits and Fees	$ 632,213	$ 174,737	$ 152,500	$ 22,237
Use of Money and Property				
Interest on idle fund investments	$ 376,320	$ 341,076	$ 250,000	$ 91,076
Rent on building	-	-	2,000	(2,000)
Total Use of Money and Property	$ 376,320	$ 341,076	$ 252,000	$ 89,076

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Other				
Lead Poison Prevention	$ 5,043	$ -	$ -	$ -
Reimbursement	2,923	56,874	10,000	46,874
Surplus property sales	-	-	50	(50)
Transfer from ARPA	2,272	-	-	-
Transfer from Treasurer's Special Auto	18,960	20,523	25,000	(4,477)
Total Other	$ 29,198	$ 77,397	$ 35,050	$ 42,347
Total Receipts	$ 3,037,890	$ 2,565,728	$ 2,363,511	$ 202,217

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures				
Ambulance	$ 20,000	$ -	$ 80,000	$ (80,000)
Appraiser	154,946	168,662	168,350	312
County attorney	84,577	102,141	92,920	9,221
County clerk	141,524	140,940	152,500	(11,560)
County commission	79,551	85,346	75,500	9,846
County health	222,089	258,652	234,638	24,014
County register of deeds	107,421	110,040	110,833	(793)
County treasurer	142,457	149,900	155,000	(5,100)
Court and trial costs	-	-	65,000	(65,000)
Courthouse general	1,026,860	546,591	362,000	184,591
District court	23,877	37,346	37,000	346
Economic development	66,597	21,291	89,270	(67,979)
Election	40,684	33,543	67,224	(33,681)
Grants	20,002	19,892	-	19,892
Healthy Start	2,929	-	-	-
Landfill	320,914	278,888	359,600	(80,712)
Prisoner care	24,736	12,266	95,000	(82,734)
Total County Expenditures	$ 2,479,164	$ 1,965,498	$ 2,144,835	$ (179,337)
Apportionments				
4-H Building	$ 8,531	$ 11,085	$ 24,580	$ (13,495)
Area Agency on Aging	3,000	3,000	3,000	-
CASA	500	500	500	-
Foster grandparents	1,000	1,000	1,000	-
Kansas Child Advocacy Center	5,000	5,000	5,000	-
KNRC	-	-	5,000	(5,000)
NWKS planning & development	8,026	7,723	6,832	891
Options (NW KS family)	1,000	1,000	1,000	-
Juvenile Detention	-	-	5,000	(5,000)
Senior companion	2,000	2,000	2,000	-

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Apportionments (continued)				
Soil conservation	25,000	25,000	25,000	-
Western Kansas RC&D	-	-	500	(500)
Total Apportionments	$ 54,057	$ 56,308	$ 79,412	$ (23,104)
Transfer to Independent Living	$ 100,000	$ -	$ -	$ -
Transfer to Equipment Reserve (Landfill)	162,807	-	25,000	(25,000)
Transfer to Noxious Weed	-	9,000		9,000
Transfer to Oil & Gas Valuation	-	4,916	-	4,916
Transfer to Rescue Equipment Reserve	-	-	24,000	(24,000)
Total Transfers	$ 262,807	$ 13,916	$ 49,000	$ (35,084)
Cash Basis Reserve	$ -	$ -	$ 2,108,751	$ (2,108,751)
Total Expenditures	$ 2,796,028	$ 2,035,722	$ 4,381,998	$ (2,346,276)
Receipts Over (Under) Expenditures	$ 241,862	$ 530,006		
Unencumbered Cash, Beginning	1,771,224	2,013,086		
Unencumbered Cash, Ending	$ 2,013,086	$ 2,543,092		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 1,452,864	$ 1,662,341	$ 1,661,522	$ 819
Commercial vehicle tax	8,591	7,626	8,145	(519)
Delinquent tax	39,796	20,791	5,000	15,791
Motor vehicle tax	101,922	74,663	59,653	15,010
Recreational vehicle tax	2,134	1,589	1,246	343
Watercraft tax	-	127	614	(487)
16/20M vehicle tax	7,458	4,501	5,701	(1,200)
Intergovernmental				
DOT-Connecting links	39,061	-	45,000	(45,000)
Special highway	273,106	267,204	280,000	(12,796)
State aid-Equal & adjustment	-	1,642	-	1,642
Permits	2,000	600	3,000	(2,400)
Reimbursement	14,752	-	40,000	(40,000)
Reimbursement-Fuel Tax	-	75,277	20,000	55,277
Total Receipts	$ 1,941,684	$ 2,116,361	$ 2,129,881	$ (13,520)
Expenditures				
Capital outlay	$ 426,676	$ 445,293	$ 250,000	$ 195,293
Commodities	545,254	495,991	653,000	(157,009)
Contractual	204,685	210,951	225,000	(14,049)
Personal services	677,557	708,315	700,000	8,315
Transfer to Special Highway Improvement	-	-	-	-
Transfer to Special Machinery	250,000	250,000	351,450	(101,450)
Cash basis reserve	-	-	519,564	(519,564)
Total Expenditures	$ 2,104,172	$ 2,110,550	$ 2,699,014	$ (588,464)
Receipts Over (Under) Expenditures	$ (162,488)	$ 5,811		
Unencumbered Cash, Beginning	727,762	565,274		
Unencumbered Cash, Ending	$ 565,274	$ 571,085		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 156,686	$ 127,681	$ 127,645	$ 36
Commercial vehicle tax	513	809	876	(67)
Delinquent tax	3,149	1,627	1,000	627
Motor vehicle tax	4,921	7,439	6,417	1,022
Recreational vehicle tax	105	162	134	28
Watercraft tax	-	14	66	(52)
16/20M vehicle tax	184	319	613	(294)
Reimbursement	-	9	50	(41)
Reimbursement-Chemical sale	46,642	50,260	120,000	(69,740)
Transfer from General Fund	-	9,000	-	9,000
Total Receipts	$ 212,200	$ 197,320	$ 256,801	$ (59,481)
Expenditures				
Capital outlay	$ -	$ -	$ 12,000	$ (12,000)
Commodities	119,695	120,971	120,000	971
Contractual	25,720	24,319	17,000	7,319
Personal services	59,261	78,833	67,130	11,703
Transfer to Noxious Weed Capital Outlay	-	-	40,000	(40,000)
Cash basis reserve	-	-	53,974	(53,974)
Total Expenditures	$ 204,676	$ 224,123	$ 310,104	$ (85,981)
Receipts Over (Under) Expenditures	$ 7,524	$ (26,803)		
Unencumbered Cash, Beginning	20,103	27,627		
Unencumbered Cash, Ending	$ 27,627	$ 824		

Schedule 2-D

GOVE 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 1,282,501	$ 1,232,852	$ -	$ 1,232,852
Commercial vehicle tax	7,245	6,733	7,190	(457)
Delinquent tax	32,480	16,011	-	16,011
Motor vehicle tax	77,002	65,942	52,659	13,283
Recreational vehicle tax	1,631	1,403	1,100	303
Watercraft tax	-	112	542	(430)
16/20M vehicle tax	4,286	3,984	5,033	(1,049)
Local sales & use tax	742,998	-	1,400,000	(1,400,000)
Total Receipts	$ 2,148,143	$ 1,327,037	$ 1,466,524	$ (139,487)
Expenditures				
Appropriations-sales tax	$ 742,997	$ -	$ 1,400,000	$ (1,400,000)
Appropriations-tax distribution	1,405,146	1,327,037	-	1,327,037
Total Expenditures	$ 2,148,143	$ 1,327,037	$ 1,400,000	$ (72,963)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

GOVE 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 1,452,325	$ 1,492,812	$ 1,490,623	$ 2,189
Commercial vehicle tax	7,797	7,613	8,140	(527)
Delinquent tax	35,294	18,207	4,000	14,207
Motor vehicle tax	79,777	74,164	59,618	14,546
Recreational vehicle tax	1,697	1,581	1,245	336
Watercraft tax	-	126	613	(487)
16/20M vehicle tax	3,921	4,374	5,698	(1,324)
Reimbursement	30,078	29,977	35,000	(5,023)
Total Receipts	$ 1,610,889	$ 1,628,854	$ 1,604,937	$ 23,917
Expenditures				
Contractual	$ 92,817	$ 115,736	$ 120,000	$ (4,264)
Employer contributions-FICA/KPERS	374,134	387,154	400,000	(12,846)
Employer contributions-H S A	177,500	154,584	190,000	(35,416)
Freedom Claims Fees	-	-	31,500	(31,500)
Health insurance	549,218	751,317	800,000	(48,683)
Transfer to Medical Reimbursement Reserve	173,089	43,398	125,000	(81,602)
Cash reserve basis	-	-	577,853	(577,853)
Total Expenditures	$ 1,366,758	$ 1,452,189	$ 2,244,353	$ (792,164)
Receipts Over (Under) Expenditures	$ 244,131	$ 176,665		
Unencumbered Cash, Beginning	561,730	805,861		
Unencumbered Cash, Ending	$ 805,861	$ 982,526		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 16,939	$ 17,114	$ 17,096	$ 18
Commercial vehicle tax	103	89	95	(6)
Delinquent tax	488	241	24	217
Motor vehicle tax	1,248	873	696	177
Recreational vehicle tax	26	19	15	4
Watercraft tax	-	1	7	(6)
16/20M vehicle tax	95	53	67	(14)
Total Receipts	$ 18,899	$ 18,390	$ 18,000	$ 390
Expenditures				
Contractual	$ 18,899	$ 18,390	$ 18,000	$ 390
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 53,152	$ 53,133	$ 53,039	$ 94
Commercial vehicle tax	305	279	298	(19)
Delinquent tax	1,402	700	175	525
Motor vehicle tax	3,339	2,733	2,183	550
Recreational vehicle tax	71	58	46	12
Watercraft tax	-	5	22	(17)
16/20M vehicle tax	203	165	209	(44)
Total Receipts	$ 58,472	$ 57,073	$ 55,972	$ 1,101
Expenditures				
Contractual	$ 58,472	$ 57,073	$ 56,500	$ 573
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-H

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 561,533	$ 566,396	$ 565,585	$ 811
Commercial vehicle tax	3,173	2,947	3,148	(201)
Delinquent tax	14,033	7,003	1,500	5,503
Motor vehicle tax	33,978	28,855	23,056	5,799
Recreational vehicle tax	719	614	482	132
Watercraft tax	-	49	237	(188)
16/20M vehicle tax	1,935	1,740	2,204	(464)
Miscellaneous fees	48,517	7,370	15,000	(7,630)
Towing	12,983	3,987	5,790	(1,803)
Transfer from American Recovery	684	-	-	-
Total Receipts	$ 677,555	$ 618,961	$ 617,002	$ 1,959
Expenditures				
Capital outlay	$ 108,506	$ 86,039	$ 79,000	$ 7,039
Commodities	102,098	105,656	130,800	(25,144)
Contractual	115,340	131,116	115,773	15,343
EOC	12,072	12,211	35,000	(22,789)
Personal services	302,141	314,166	315,069	(903)
Towing expense	10,612	7,932	15,000	(7,068)
Transfer to Sheriff Special Equipment	-	-	-	-
Cash basis reserve	-	-	23,029	(23,029)
Total Expenditures	$ 650,769	$ 657,120	$ 713,671	$ (56,551)
Receipts Over (Under) Expenditures	$ 26,786	$ (38,159)		
Unencumbered Cash, Beginning	92,079	118,865		
Unencumbered Cash, Ending	$ 118,865	$ 80,706		

GOVE COUNTY, KANSAS
Sheriff 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Asset Sales	$ 7,100	$ -	$ -	$ -
Transfer from Sheriff	-	-	35,000	(35,000)
Total Receipts	$ 7,100	$ -	$ 35,000	$ (35,000)
Expenditures				
Capital outlay	$ -	$ -	$ 86,826	$ (86,826)
Receipts Over (Under) Expenditures	$ 7,100	$ -		
Unencumbered Cash, Beginning	16,826	23,926		
Unencumbered Cash, Ending	$ 23,926	$ 23,926		

Schedule 2-J

GOVE 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Transfer from Noxious Weed	$ -	$ -	$ -	$ -
Expenditures				
Capital outlay	$ -	$ 78,390	$ 162,807	$ (84,417)
Receipts Over (Under) Expenditures	$ -	$ (78,390)		
Unencumbered Cash, Beginning	162,807	162,807		
Unencumbered Cash, Ending	$ 162,807	$ 84,417		

Schedule 2-K

GOVE COUNTY, KANSAS
Special 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Liquor tax	$ 4,213	$ 2,439	$ 2,000	$ 439
Expenditures				
Contractual	$ -	$ -	$ 18,351	$ (18,351)
Receipts Over (Under) Expenditures	$ 4,213	$ 2,439		
Unencumbered Cash, Beginning	14,351	18,564		
Unencumbered Cash, Ending	$ 18,564	$ 21,003		

Schedule 2-L

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
911 fees	$ -	$ -	$ -	$ -
Expenditures				
Contractual	$ -	$ 55,219	$ 55,219	$ -
Receipts Over (Under) Expenditures	$ -	$ (55,219)		
Unencumbered Cash, Beginning	55,219	55,219		
Unencumbered Cash, Ending	$ 55,219	$ -		

Schedule 2-M

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
911 fees	$ -	$ -	$ -	$ -
Expenditures				
Contractual	$ -	$ -	$ 7,718	$ (7,718)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	7,718	7,718		
Unencumbered Cash, Ending	$ 7,718	$ 7,718		

Schedule 2-N

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Transfer from Solid Waste	$ 25,000	$ 25,000	$ 25,000	$ -
Expenditures				
Closure/post closure costs	$ -	$ -	$ 375,000	(375,000)
Receipts Over (Under) Expenditures	$ 25,000	$ 25,000		
Unencumbered Cash, Beginning	325,000	350,000		
Unencumbered Cash, Ending	$ 350,000	$ 375,000		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 50,511	$ 86,075	$ 86,341	$ (266)
Commercial vehicle tax	263	265	283	(18)
Delinquent tax	1,006	741	71	670
Motor vehicle tax	2,201	2,597	2,074	523
Recreational vehicle tax	48	55	43	12
Watercraft tax	-	4	21	(17)
16/20M vehicle tax	23	157	198	(41)
Grants/Contributions	-	98,000	-	98,000
Miscellaenous income	48	-	-	-
Rent income	-	403	-	403
State aid	-	89,282	-	89,282
Total Receipts	$ 54,100	$ 277,579	$ 89,031	$ 188,548
Expenditures				
Capital outlay	$ 7,108	$ -	$ 40,000	$ (40,000)
Commodities	1,148	3,043	4,000	(957)
Contractual	6,031	132,439	8,000	124,439
Personal services	5,912	8,991	5,000	3,991
Cash basis reserve	-	-	81,100	(81,100)
Total Expenditures	$ 20,199	$ 144,473	$ 138,100	$ 6,373
Receipts Over (Under) Expenditures	$ 33,901	$ 133,106		
Unencumbered Cash, Beginning	44,972	78,873		
Unencumbered Cash, Ending	$ 78,873	$ 211,979		

Schedule 2-P

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Reimbursement-GCMC	$ 27,828	$ 55,655	$ 27,828	$ 27,827
Expenditures				
Bond payment	$ 27,828	$ 55,655	$ 27,828	$ 27,827
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Rent income	$ 57,564	$ 71,299	$ 150,000	$ (78,701)
Transfer from General	100,000	-	-	-
Total Receipts	$ 157,564	$ 71,299	$ 150,000	$ (78,701)
Expenditures				
Capital outlay	$ -	$ -	$ -	$ -
Commodities	3,579	-	30,000	(30,000)
Contractual	35,061	46,555	30,000	16,555
Personal services	9,739	12,065	30,000	(17,935)
Cash basis reserve	-	-	73,022	(73,022)
Total Expenditures	$ 48,379	$ 58,620	$ 163,022	$ (104,402)
Receipts Over (Under) Expenditures	$ 109,185	$ 12,679		
Unencumbered Cash, Beginning	3,022	112,207		
Unencumbered Cash, Ending	$ 112,207	$ 124,886		

Schedule 2-R

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Charges for solid waste	$ 207,556	$ 231,070	$ 175,000	$ 56,070
Delinquent specials	4,825	5,828	-	5,828
Landfill charges	60,294	67,079	40,000	27,079
Special assessments	9,142	9,651	8,000	1,651
Total Receipts	$ 281,817	$ 313,628	$ 223,000	$ 90,628
Expenditures				
Capital outlay	$ -	$ 1,298	$ 5,000	$ (3,702)
Commodities	-	101	1,000	(899)
Contractual	212,905	202,225	200,000	2,225
Transfer to Landfill Closure Reserve	25,000	25,000	25,000	-
Cash Basis Reserve	-	-	316,887	(316,887)
Total Expenditures	$ 237,905	$ 228,624	$ 547,887	$ (319,263)
Receipts Over (Under) Expenditures	$ 43,912	$ 85,004		
Unencumbered Cash, Beginning	316,887	360,799		
Unencumbered Cash, Ending	$ 360,799	$ 445,803		

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

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ -	$ -
Transfer from Road and Bridge	-	-
Total Receipts	$ -	$ -
Expenditures		
Capital outlay	$ -	$ -
Contractual	262,557	-
Total Expenditures	$ 262,557	$ -
Receipts Over (Under) Expenditures	$ (262,557)	$ -
Unencumbered Cash, Beginning	891,802	629,245
Unencumbered Cash, Ending	$ 629,245	$ 629,245

Schedule 2-T

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

	Prior Year Actual	Current Year Actual
Receipts		
Sale of Assets	$ -	$ 46,750
Transfer from Road and Bridge	250,000	250,000
Total Receipts	$ 250,000	$ 296,750
Expenditures		
Capital outlay	$ 349,886	$ 17,800
Receipts Over (Under) Expenditures	$ (99,886)	$ 278,950
Unencumbered Cash, Beginning	352,213	252,327
Unencumbered Cash, Ending	$ 252,327	$ 531,277

Schedule 2-U

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 7,308	$ 7,296
Interest on idle fund investments	277	184
Total Receipts	$ 7,585	$ 7,480
Expenditures		
Capital outlay	$ -	$ -
Commodities	13,537	1,926
Total Expenditures	$ 13,537	$ 1,926
Receipts Over (Under) Expenditures	$ (5,952)	$ 5,554
Unencumbered Cash, Beginning	9,541	3,589
Unencumbered Cash, Ending	$ 3,589	$ 9,143

Schedule 2-V

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 17,644	$ 9,167
Reimbursements	-	1,007
Total Receipts	$ 17,644	$ 10,174
Expenditures		
Capital Outlay	$ -	$ -
Commodities	4,168	14,921
Contractual	6,102	623
Transfer to Bio Terrorism Regional	9,420	-
Total Expenditures	$ 19,690	$ 15,544
Receipts Over (Under) Expenditures	$ (2,046)	$ (5,370)
Unencumbered Cash, Beginning	16,286	14,240
Unencumbered Cash, Ending	$ 14,240	$ 8,870

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 56,930	$ 32,755
Fees	-	48
Transfer from Bio Terrorism Local	9,420	-
Total Receipts	$ 66,350	$ 32,803
Expenditures		
Commodities	$ 1,474	$ 913
Contractual	2,070	10,772
Personal services	63,111	34,269
Total Expenditures	$ 66,655	$ 45,954
Receipts Over (Under) Expenditures	$ (305)	$ (13,151)
Unencumbered Cash, Beginning	33,313	33,008
Unencumbered Cash, Ending	$ 33,008	$ 19,857

Schedule 2-X

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	458	458
Unencumbered Cash, Ending	$ 458	$ 458

Schedule 2-Y

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

	Prior Year Actual	Current Year Actual
Receipts		
Court fees	$ 425	$ 930
Expenditures		
Contractual	$ 9,717	$ -
Receipts Over (Under) Expenditures	$ (9,292)	$ 930
Unencumbered Cash, Beginning	9,500	208
Unencumbered Cash, Ending	$ 208	$ 1,138

Schedule 2-Z

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 34,564	$ 31,037
Expenditures		
Contractual	$ 481	$ 485
Meeting expense	6,981	7,523
Personal services	6,580	6,328
Transfer to General	18,960	20,523
Total Expenditures	$ 33,002	$ 34,859
Receipts Over (Under) Expenditures	$ 1,562	$ (3,822)
Unencumbered Cash, Beginning	18,961	20,523
Unencumbered Cash, Ending	$ 20,523	$ 16,701

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 2,125	$ 1,743
Expenditures		
Contractual	$ 1,086	$ 767
Receipts Over (Under) Expenditures	$ 1,039	$ 976
Unencumbered Cash, Beginning	12,124	13,163
Unencumbered Cash, Ending	$ 13,163	$ 14,139

Schedule 2-AB

GOVE COUNTY, KANSAS
Attorney's Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 20	$ 30
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ 20	$ 30
Unencumbered Cash, Beginning	21,237	21,257
Unencumbered Cash, Ending	$ 21,257	$ 21,287

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 4,840	$ 8,500
Transfer from Sheriff Seizure	2,621	-
Total Receipts	$ 7,461	$ 8,500
Expenditures		
Commodities	$ 4,360	$ 30,673
Contractual	-	235
Total Expenditures	$ 4,360	$ 30,908
Receipts Over (Under) Expenditures	$ 3,101	$ (22,408)
Unencumbered Cash, Beginning	47,404	50,505
Unencumbered Cash, Ending	$ 50,505	$ 28,097

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

	Prior Year Actual	Current Year Actual
Receipts		
Drug seizure fees	$ 195	$ 98
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ 195	$ 98
Unencumbered Cash, Beginning	7,134	7,329
Unencumbered Cash, Ending	$ 7,329	$ 7,427

GOVE COUNTY, KANSAS
K-9 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 410	$ 550
Expenditures:		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ 410	$ 550
Unencumbered Cash, Beginning	726	1,136
Unencumbered Cash, Ending	$ 1,136	$ 1,686

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Commodities	$ -	$ 1,212
Contractual	-	274
Total Expenditures	$ -	$ 1,486
Receipts Over (Under) Expenditures	$ -	$ (1,486)
Unencumbered Cash, Beginning	2,314	2,314
Unencumbered Cash, Ending	$ 2,314	$ 828

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Commodities	$ -	$ 1,520
Contractual	1,735	129
Total Expenditures	$ 1,735	$ 1,649
Receipts Over (Under) Expenditures	$ (1,735)	$ (1,649)
Unencumbered Cash, Beginning	9,513	7,778
Unencumbered Cash, Ending	$ 7,778	$ 6,129

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ 1,000
Expenditures		
Contractual	$ 1,099	$ 6,189
Receipts Over (Under) Expenditures	$ (1,099)	$ (5,189)
Unencumbered Cash, Beginning	8,690	7,591
Unencumbered Cash, Ending	$ 7,591	$ 2,402

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

	Prior Year Actual	Current Year Actual
Receipts		
Interest on idle funds	$ 1,029	$ 1
Expenditures		
Contractual	$ 29,492	$ -
Receipts Over (Under) Expenditures	$ (28,463)	$ 1
Unencumbered Cash, Beginning	28,485	22
Unencumbered Cash, Ending	$ 22	$ 23

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Contractual	$ 351	$ -
Receipts Over (Under) Expenditures	$ (351)	$ -
Unencumbered Cash, Beginning	354	3
Unencumbered Cash, Ending	$ 3	$ 3

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 2,860	$ 4,070
Expenditures		
Contractual	$ 400	$ 8,693
Receipts Over (Under) Expenditures	$ 2,460	$ (4,623)
Unencumbered Cash, Beginning	26,506	28,966
Unencumbered Cash, Ending	$ 28,966	$ 24,343

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 39,656	$ 6,510
Expenditures		
Contractual	$ 6,031	$ 37,035
Transfer to Sheriff's Special Law Enforcement	2,621	-
Total Expenditures	$ 8,652	$ 37,035
Receipts Over (Under) Expenditures	$ 31,004	$ (30,525)
Unencumbered Cash, Beginning	7,084	38,088
Unencumbered Cash, Ending	$ 38,088	$ 7,563

Schedule 2-AM

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,827	$ 3,695
Expenditures		
Commodities	$ -	$ 1,861
Receipts Over (Under) Expenditures	$ 1,827	$ 1,834
Unencumbered Cash, Beginning	4,635	6,462
Unencumbered Cash, Ending	$ 6,462	$ 8,296

Schedule 2-AN

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,827	$ 1,824
Expenditures		
Commodities	$ 712	$ 1,298
Receipts Over (Under) Expenditures	$ 1,115	$ 526
Unencumbered Cash, Beginning	7,658	8,773
Unencumbered Cash, Ending	$ 8,773	$ 9,299

Schedule 2-AO

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

	Prior Year Actual	Current Year Actual
Receipts		
Interest on idle funds	$ 23,372	$ 20,507
Transfer from Employee Benefits	173,089	43,398
Total Receipts	$ 196,461	$ 63,905
Expenditures		
Contractual	$ 56,848	$ 26,617
Receipts Over (Under) Expenditures	$ 139,613	$ 37,288
Unencumbered Cash, Beginning	522,387	662,000
Unencumbered Cash, Ending	$ 662,000	$ 699,288

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 780	$ 880
Expenditures		
Capital outlay	$ 3,750	$ -
Receipts Over (Under) Expenditures	$ (2,970)	$ 880
Unencumbered Cash, Beginning	3,860	890
Unencumbered Cash, Ending	$ 890	$ 1,770

Schedule 2-AQ

GOVE COUNTY, KANSAS
Covid-19 ELC Expanding Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ -	$ -
Expenditures		
Capital outlay	$ -	$ -
Commodities	454	899
Contractual	2	-
Total Expenditures	$ 456	$ 899
Receipts Over (Under) Expenditures	$ (456)	$ (899)
Unencumbered Cash, Beginning	1,369	913
Unencumbered Cash, Ending	$ 913	$ 14

GOVE COUNTY, KANSAS
Covid-19 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ -	$ -
Expenditures		
Commodities	$ -	$ 27,999
Receipts Over (Under) Expenditures	$ -	$ (27,999)
Unencumbered Cash, Beginning	27,999	27,999
Unencumbered Cash, Ending	$ 27,999	$ -

Schedule 2-AS

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ -	$ -
Interest on idle funds	291	-
Total Receipts	$ 291	$ -
Expenditures		
Contractual	$ 14,679	$ -
Transfer to General	2,272	-
Transfer to Sheriff	684	-
Total Expenditures	$ 17,635	$ -
Receipts Over (Under) Expenditures	$ (17,344)	$ -
Unencumbered Cash, Beginning	17,344	-
Unencumbered Cash, Ending	$ -	$ -

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 4,941	$ 3,048
Interest on idle funds	287	221
Total Receipts	$ 5,228	$ 3,269
Expenditures		
Contractual	$ -	$ 10,000
Receipts Over (Under) Expenditures	$ 5,228	$ (6,731)
Unencumbered Cash, Beginning	5,167	10,395
Unencumbered Cash, Ending	$ 10,395	$ 3,664

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

	Prior Year Actual	Current Year Actual
Receipts		
Grant proceeds	$ -	$ -
Transfer from Oil & Gas Valuation Fund	-	-
Total Receipts	$ -	$ -
Expenditures		
Contractual	$ -	$ 11,046
Receipts Over (Under) Expenditures	$ -	$ (11,046)
Unencumbered Cash, Beginning	213,979	213,979
Unencumbered Cash, Ending	$ 213,979	$ 202,933

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ 1,318
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ 1,318
Unencumbered Cash, Beginning	2,925	2,925
Unencumbered Cash, Ending	$ 2,925	$ 4,243

Schedule 2-AW

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

	Prior Year Actual	Current Year Actual
Receipts		
Grant proceeds	$ 61,246	$ 100,000
Expenditures		
Contractual	$ 23,746	$ 127,500
Receipts Over (Under) Expenditures	$ 37,500	$ (27,500)
Unencumbered Cash, Beginning	9	37,509
Unencumbered Cash, Ending	$ 37,509	$ 10,009

Schedule 2-AX

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 160	$ -
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ 160	$ -
Unencumbered Cash, Beginning	-	160
Unencumbered Cash, Ending	$ 160	$ 160

Schedule 2-AY

GOVE COUNTY, KANSAS
Public Health Infrastructure Grant/Workforce Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 4,062	$ 27,622
Expenditures		
Capital Outlay	$ -	13,149
Commodities	-	2,000
Contractual	360	10,713
Personal Services	-	5,188
Total Expendtiures	$ 360	$ 31,050
Receipts Over (Under) Expenditures	$ 3,702	$ (3,428)
Unencumbered Cash, Beginning	-	3,702
Unencumbered Cash, Ending	$ 3,702	$ 274

Schedule 2-AZ

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

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	$ -	$ 24,041
Transfer from General	162,807	-
Total Receipts	$ 162,807	$ 24,041
Expenditures		
Capital Outlay	$ 50,591	$ 44,470
Receipts Over (Under) Expenditures	$ 112,216	$ (20,429)
Unencumbered Cash, Beginning	-	112,216
Unencumbered Cash, Ending	$ 112,216	$ 91,787

Schedule 2-AAA

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

	Prior Year Actual	Current Year Actual
Receipts		
Grant Proceeds	$ -	$ 30,000
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ 30,000
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 30,000

Schedule 3

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

Fund	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
Distributable Funds:				
Advance vehicle tax	$ -	$ -	$ -	$ -
Commercial vehicle tax	1,637	142,739	142,474	1,902
Current tax holding	7,724,183	13,153,114	12,285,261	8,592,036
Delinquent tax holding	23,425	175,652	159,734	39,343
Excise Tax	-	1	1	-
Hospital Sales Tax	-	755,186	755,186	-
Motor vehicle holding	101,527	631,470	606,375	126,622
NRP holding	-	-	-	-
Recreational vehicle holding	1,863	14,334	13,862	2,335
Tax holding	-	40,145	40,145	-
Total Distributable Funds	$ 7,852,635	$ 14,912,641	$ 14,003,038	$ 8,762,238
State Funds:				
Driver's license	$ -	$ 4,682	$ 4,682	$ -
I&C tax collections	33,941	329,095	336,053	26,983
State education building	-	81,568	81,568	-
State institutional building	-	40,784	40,784	-
Total State Funds	$ 33,941	$ 456,129	$ 463,087	$ 26,983
Subdivision Funds:				
Cities	$ -	$ 861,098	$ 861,098	$ -
Extension district	-	170,610	170,610	-
Fire districts	30,968	183,263	181,943	32,288
Regional library	-	92,105	92,105	-
School districts	-	4,357,451	4,363,605	(6,154)
Special assessments	22,555	33,121	30,249	25,427
Townships	(2)	85,121	85,119	-
Total Subdivision Funds	$ 53,521	$ 5,782,769	$ 5,784,729	$ 51,561
Couty Officer Accounts:				
Clerk of district court	$ 4,203	$ 2,594	$ 6,594	$ 203
Heritage trust	964	3,648	3,762	850
Insufficient Check Fund	-	625	779	(154)
Law library	30,464	7,144	11,850	25,758
Oil & gas depletion	545,887	22,309	-	568,196
Treasurer - IAA title clearing	35	-	35	-
Total County Officer Funds	$ 581,553	$ 36,320	$ 23,020	$ 594,853
Total Agency Funds	$ 8,521,650	$ 21,187,859	$ 20,273,874	$ 9,435,635