MONTGOMERY COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2025

MONTGOMERY COUNTY, KANSAS
December 31, 2025
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Montgomery County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Montgomery 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 Montgomery County, Kansas as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, schedules of receipts and expenditures – actual and budget – regulatory basis for each individual fund, and summary of receipts and disbursements – agency funds, regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Montgomery County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated September 26, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2026, on our consideration of Montgomery County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Montgomery County, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Montgomery County, Kansas' internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 12, 2026

MONTGOMERY COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balances December 31, 2025
General	$ 4,470,480.35	$ 11,141,524.93	$ 13,214,719.29	$ 2,397,285.99	$ 642,833.26	$ 3,040,119.25
Special Purpose Funds:						
Ambulance	-	520,804.23	520,804.23	-	-	-
Economic Development	679.46	151,376.88	152,056.34	-	-	-
Employee Benefits	1,787,096.34	6,623,419.61	7,958,892.39	451,623.56	16,129.19	467,752.75
Health	680,721.03	617,674.22	510,628.61	787,766.64	9,760.50	797,527.14
Mental Health	472.05	94,547.72	95,019.77	-	-	-
Intellectual Disability	229.90	52,034.46	52,264.36	-	-	-
Noxious Weed	67,797.02	215,514.38	220,274.64	63,036.76	54,293.34	117,330.10
Road and Bridge	1,251,751.06	6,224,119.08	6,131,071.90	1,344,798.24	130,891.63	1,475,689.87
Rural Fire District No. 1	352,172.18	717,013.51	678,243.15	390,942.54	2,657.77	393,600.31
Rural Fire Employee Benefits	41,630.71	803.95	-	42,434.66	-	42,434.66
Service Program for the Elderly	150,656.01	95,016.20	118,101.80	127,570.41	-	127,570.41
Special Alcohol Program	6,003.82	14,054.89	18,170.67	1,888.04	-	1,888.04
Special Bridge	2,084,369.64	2,208,651.37	433,693.58	3,859,327.43	17,631.78	3,876,959.21
Special Liability	19,590.16	243.79	-	19,833.95	-	19,833.95
Special Park and Recreation	4,153.82	14,054.89	17,570.67	638.04	-	638.04
Tourism and Convention Promotion	69,337.86	438,259.65	375,000.00	132,597.51	-	132,597.51
Special Equipment Reserve	10,371.09	-	-	10,371.09	-	10,371.09
Risk Management Reserve	519,905.17	-	-	519,905.17	-	519,905.17
Special Noxious Weed	79,719.72	-	-	79,719.72	-	79,719.72
Special Highway	1,450,137.39	403,087.47	63,678.05	1,789,546.81	-	1,789,546.81
Special Machinery	864,453.45	400,000.00	344,185.44	920,268.01	-	920,268.01
Special Rural Fire Equipment	133,696.16	300,000.00	99,987.73	333,708.43	19,805.00	353,513.43
Sewer District No. 1	13,315.88	-	-	13,315.88	-	13,315.88
Sewer District No. 2	36,902.48	-	-	36,902.48	-	36,902.48
Sewer District No. 5 Special Assessments	-	1,240.00	880.00	360.00	-	360.00
Emergency Telephone Service	283.60	-	-	283.60	-	283.60
Motor Vehicle Operating	20,572.00	239,166.68	250,446.21	9,292.47	255,152.84	264,445.31
County Treasurer's Technology	4,190.73	7,707.31	3,960.19	7,937.85	-	7,937.85
Conceal and Carry Permit Fees	10,687.24	910.00	-	11,597.24	-	11,597.24
Register of Deeds Technology	58,243.92	32,589.58	17,393.94	73,439.56	-	73,439.56
County Clerk's Technology	14,414.03	8,167.58	-	22,581.61	-	22,581.61
Community Corrections Grant	172,447.01	716,251.90	695,975.56	192,723.35	6,526.87	199,250.22
Community Corrections Supervisor Fees	82,479.31	15,310.00	1,190.22	96,599.09	-	96,599.09
D.A.R.E. Grant	19.32	-	-	19.32	-	19.32
Montgomery County Sheriff's Office Reserve	8,025.76	5,829.00	3,004.18	10,850.58	-	10,850.58
Victim Witness Program	162.17	-	-	162.17	-	162.17
Indigent Inmates - DOC	919.60	-	-	919.60	-	919.60

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

MONTGOMERY COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balances December 31, 2025
Special Purpose Funds:						
CDBG Micro Loan	$ 6,391.75	$ 2,704.55	$ 8,007.98	$ 1,088.32	$ -	$ 1,088.32
FEMA - Flood Buyout	6,035.32	-	-	6,035.32	-	6,035.32
HMTA Grant	124.25	-	-	124.25	-	124.25
FEMA Grant	19,053.49	-	-	19,053.49	-	19,053.49
EDA Grant	1,176.42	-	-	1,176.42	-	1,176.42
CDBG - Rural Water District	1.00	-	-	1.00	-	1.00
Emergency Preparedness Planning Grant	444.10	29,152.00	29,596.10	-	-	-
Juvenile Justice Authority	498.45	-	-	498.45	-	498.45
JJA - Case Management	(23,093.96)	80,378.05	49,320.63	7,963.46	-	7,963.46
JJA - Juvenile Intake/Assessment	177,930.83	242,161.94	396,323.82	23,768.95	6,623.26	30,392.21
JJA - Juvenile Intensive Supervision	64,730.15	230,017.55	291,710.87	3,036.83	3,659.73	6,696.56
JJA - Juvenile Immediate Intervention	57,221.94	58,207.05	77,751.66	37,677.33	876.97	38,554.30
JJA - Juvenile Day Reporting	33,179.91	28,079.25	40,817.32	20,441.84	357.59	20,799.43
JJA - Juvenile Adolescent Treatment	85,170.00	-	43,580.00	41,590.00	-	41,590.00
JJA - Juvenile Program Specialist	77,977.58	-	62,881.76	15,095.82	1,316.90	16,412.72
JJA - Juvenile In Home Therapy	-	44,000.00	39,232.81	4,767.19	-	4,767.19
JJA - Juvenile Behavior Health	50,000.00	-	-	50,000.00	-	50,000.00
JJA - Juvenile Diversion	-	4,663.80	558.09	4,105.71	427.09	4,532.80
Coronavirus Relief Grant	96,369.45	-	30,912.06	65,457.39	-	65,457.39
Economic Development Incentive	719,717.50	-	16,350.00	703,367.50	-	703,367.50
Opioid	96,858.44	52,711.12	116,410.41	33,159.15	-	33,159.15
KDADS Grant	371,013.27	359,467.32	395,709.64	334,770.95	-	334,770.95
Other Grants	13,510.58	48,925.11	74,976.89	(12,541.20)	482.72	(12,058.48)
Rural Health Initiative Grant	881,715.73	-	881,715.73	-	-	-
Bond and Interest Funds:						
Sewer District No. 4 Bond and Interest	3,265.53	141.55	-	3,407.08	-	3,407.08
No Fund Warrants	15,461.10	-	-	15,461.10	-	15,461.10
Capital Projects Fund:						
Judicial Center Capital Project	62,218.64	-	-	62,218.64	-	62,218.64
Trust Funds:						
Prosecuting Attorney Training	11,618.66	3,718.05	1,452.62	13,884.09	-	13,884.09
Special Law Enforcement Trust	52,015.42	4,938.27	15,225.62	41,728.07	1,938.12	43,666.19
Registered Offenders Fees	65,204.59	16,469.00	237.49	81,436.10	-	81,436.10
VIN Fees	135,461.16	77,836.63	32,566.87	180,730.92	93.88	180,824.80
Diversion Fees	59,233.91	31,431.34	12,708.64	77,956.61	992.13	78,948.74
Total Primary Government (Excluding Agency Funds)	$ 17,608,592.65	$ 32,574,375.86	$ 34,595,259.93	$ 15,587,708.58	$ 1,172,450.57	$ 16,760,159.15

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

MONTGOMERY COUNTY, KANSAS

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

	2025
Total Cash to be accounted for:	$ 16,760,159.15
Composition of Cash:	
Cash on Hand	$ 4,210.00
Checking Accounts	833,811.61
Investments:	
Intrafi ICS Sweep Account	46,267,698.28
CDARS	4,820,500.00
Certificates of Deposit	800,000.00
Total Cash	52,726,219.89
Agency Funds Per Schedule 3	(35,966,060.74)
Total Reporting Entity (Excluding Agency Funds)	$ 16,760,159.15

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

Property Taxes

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

Special Assessments

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

Pension Plan

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Sewer District No. 1 Fund
- Sewer District No. 2 Fund
- Sewer District No. 5 Special Assessments Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Conceal and Carry Permit Fees Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- Community Corrections Grant Fund
- Community Corrections Supervisor Fees Fund
- D.A.R.E. Grant Fund
- Montgomery County Sheriff's Office Reserve Fund
- Victim Witness Program Fund
- Indigent Inmates – DOC Fund
- CDBG Micro Loan Fund
- FEMA – Flood Buyout Fund
- HMTA Grant Fund
- FEMA Grant Fund
- EDA Grant Fund
- CDBG – Rural Water District Fund
- Emergency Preparedness Planning Grant Fund
- Juvenile Justice Authority Fund
- JJA – Case Management Fund
- JJA – Juvenile Intake/Assessment Fund
- JJA – Juvenile Intensive Supervision Fund
- JJA – Juvenile Immediate Intervention Fund
- JJA – Juvenile Day Reporting Fund
- JJA – Juvenile Adolescent Treatment Fund
- JJA – Juvenile Program Specialist Fund
- JJA – Juvenile In Home Therapy Fund
- JJA – Juvenile Behavior Health Fund
- JJA – Juvenile Diversion Fund
- Coronavirus Relief Grant Fund
- Economic Development Incentive Fund
- LATCF Grant Fund
- Opioid Fund
- KDADS Grant Fund
- Other Grants Fund
- Rural Health Initiative Grant Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation with K.S.A. 10-1113, as the County has obligated expenditures in excess of available monies in the Other Grants Fund. However, K.S.A. 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. Other Grants Fund met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis laws. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in excess of budgeted limits in Special Park and Recreation Fund.

3. DEPOSITS AND INVESTMENTS

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

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

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

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.

Deposits: At year-end, the County's carrying amount of deposits was $52,722,009.89 and the bank balance was $53,623,775.60. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $53,040,167.91 was covered by federal depository insurance and $583,607.69 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

4. RIGHT OF USE CONTRACT

As of December 31, 2025 the County has entered into a contract for a postage machine which requires monthly payments of $396.95 and quarterly payments. Rent expense for the year ended December 31, 2025, was $7,027.90. Under the current agreement, the future minimum rental payments are as follows:

2026	$	4,763.40
2027		4,763.40
2028		4,763.40
2029		4,366.45

5. INDUSTRIAL REVENUE BONDS

The County has entered into various agreements to induce businesses to locate or expand operations in Montgomery County, Kansas. In connection therewith, the County has issued industrial revenue bonds (IRB's) which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The County is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2025, there are industrial revenue bond issues with principal balances outstanding totaling $375,000,000.00.

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2017. Effective January 1, 2017, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $1,138,493.04 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 $8,082,866.00. 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 City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

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

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

Compensated Absences:
All full-time employees of the County are eligible for vacation benefits in varying annual amounts. Full time employees will be granted paid vacation time according to the following schedules:

Years of Eligible Service	Vacation Hours Monthly	Vacation Hours Each Year
30 Days - 5 Years	8 hours	96 hours
6 - 10 Years	10 hours	120 hours
11 - 15 Years	12 hours	144 hours
16 Years & Up	14 hours	168 hours

Employees who reach 40 years of employment before January 1, 2023 will accrue 16 hours of vacation per month until the end of employment.

The County provides paid sick leave benefits to all regular full-time employees and regular part-time employees for the purpose of providing compensation to the employees in case of illness. Each employee accrues sick leave benefits at the rate of 8 hours every full calendar month of service after a full thirty (30) calendar days have been completed. Sick leave starts accruing at the beginning of the following month. Sick leave benefits are calculated on the basis of a "benefit year" the 12-month period that begins when the employee starts to earn sick leave benefits.

The County comp time accrues at time and a half. In following the DOL regulations, employees will be allowed to choose either to accrue comp or be paid overtime when working over 40 hours.

The County estimates a liability for compensated absences when the following conditions are met:

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

In accordance with the above criteria, the County has estimated a liability for annual leave and compensatory time, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2025, was $527,182.91 for annual leave and $366,402.17 for compensatory time. In accordance with the above criteria, the County has not estimated a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

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

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

8. RISK MANAGEMENT

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

The County has established an Employee Benefits Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with HM Life Insurance Company to be the claims supervisor. The supervisor reviews all claims for allow ability and issues monthly reports to the County. The County has a stop-gap policy which pays any aggregate claims over $80,000.00.

The County has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC). The County participates in the decision making of KWORC through trustee representation. KWORC files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KWORC for its workers' compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP). The County participates in the decision making of KCAMP through trustee representation. KCAMP files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KCAMP for its workers' compensation 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 a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

9. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

10. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Employee Benefits	K.S.A. 12-16,102	$ 700,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	20,572.00
Road and Bridge	Special Highway	K.S.A. 68-141g	200,000.00
Road and Bridge	Special Machinery	K.S.A. 79-2934	400,000.00
Emergency Preparedness Planning Grant	General	K.S.A. 79-2934	28,783.38
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-119	300,000.00
JJA-Juvenile Intensive Supervision	JJA-Case Management	K.S.A. 79-2934	29,348.74
JJA-Juvenile Intake/ Assessment	JJA-Case Management	K.S.A. 79-2934	34,382.55
JJA-Juvenile Immediate Intervention	JJA-Juvenile Diversion	K.S.A. 79-2934	3,567.97
Other Grants	General	K.S.A. 79-2934	11,054.39

11. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statement. The Commissioners approved the purchase of a John Deere motor grader for the amount of $338,445.00 from Murphy Tractor. There were no other nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

Schedule 1

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Certified Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 14,003,530.00	-	14,003,530.00	$ 13,214,719.29	$ (788,810.71)
Special Purpose Funds:					
Ambulance	533,000.00	-	533,000.00	520,804.23	(12,195.77)
Economic Development	160,000.00	-	160,000.00	152,056.34	(7,943.66)
Employee Benefits	7,577,780.00	4,347,427.29	11,925,207.29	7,958,892.39	(3,966,314.90)
Health	694,870.00	306,540.00	1,001,410.00	510,628.61	(490,781.39)
Mental Health	100,000.00	-	100,000.00	95,019.77	(4,980.23)
Intellectual Disability	55,000.00	-	55,000.00	52,264.36	(2,735.64)
Noxious Weed	249,990.00	-	249,990.00	220,274.64	(29,715.36)
Road and Bridge	7,343,271.00	1,056,421.52	8,399,692.52	6,131,071.90	(2,268,620.62)
Rural Fire District No. 1	899,239.00	-	899,239.00	678,243.15	(220,995.85)
Rural Fire Employee Benefits	17,900.00	-	17,900.00	-	(17,900.00)
Service Program for the Elderly	185,000.00	-	185,000.00	118,101.80	(66,898.20)
Special Alcohol Program	18,678.00	-	18,678.00	18,170.67	(507.33)
Special Bridge	3,012,407.00	-	3,012,407.00	433,693.58	(2,578,713.42)
Special Park and Recreation	17,383.00	-	17,383.00	17,570.67	187.67
Tourism and Convention Promotion	375,000.00	-	375,000.00	375,000.00	-
Special Noxious Weed	44,040.00	-	44,040.00	-	(44,040.00)
Special Rural Fire Equipment	320,000.00	-	320,000.00	99,987.73	(220,012.27)
Economic Development Incentive	400,000.00	-	400,000.00	16,350.00	(383,650.00)
Business Fund:					
Solid Waste	50,629.00	-	50,629.00	-	(50,629.00)
Trust Funds:					
Special Law Enforcement Trust	50,000.00	-	50,000.00	15,225.62	(34,774.38)
VIN Fees	95,000.00	-	95,000.00	32,566.87	(62,433.13)

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 5,322,866.96	$ 7,328,894.07	$ 7,698,072.00	$ (369,177.93)
Delinquent Tax	259,393.42	334,109.46	144,516.00	189,593.46
Motor Vehicle Tax	548,034.20	453,056.28	433,743.00	19,313.28
Recreational Vehicle Tax	7,495.10	6,252.04	5,964.00	288.04
16/20 M Truck Tax	13,272.07	10,684.59	9,666.00	1,018.59
Commercial Vehicle Tax	21,020.41	17,627.52	16,767.00	860.52
Watercraft Tax	4,538.98	3,463.04	4,571.00	(1,107.96)
Rental Excise Tax	4,669.09	3,925.55	6,200.00	(2,274.45)
Mineral Production Tax	2,398.50	3,116.73	3,615.00	(498.27)
In Lieu of Tax	1,102.37	825.25	1,600.00	(774.75)
Neighborhood Revitalization Rebates	(28,981.36)	(47,288.04)	(28,763.00)	(18,525.04)
Interest on Tax	659,761.32	932,287.46	650,000.00	282,287.46
Intergovernmental				
Federal Grants	46,333.07	39,621.65	-	39,621.65
State Grants	17,876.45	37,415.54	-	37,415.54
Local Alcoholic Liquor Tax	14,445.22	14,054.88	17,383.00	(3,328.12)
Licenses, Fees, and Permits				
Officer Fees	201,637.00	238,743.59	425,000.00	(186,256.41)
Court Fees	18,875.00	40,786.31	365,800.00	(325,013.69)
Zoning Permits	1,375.00	680.00	-	680.00
Process Fee	23,815.00	21,215.00	-	21,215.00
Environmental Fees	25,930.00	23,968.00	30,000.00	(6,032.00)
GIS Fees	-	-	17,800.00	(17,800.00)
Appraisal Fees	425.00	-	-	-
Use of Money and Property				
Interest on Investments	1,218,301.29	1,370,694.46	950,000.00	420,694.46
Other Receipts				
D.O.C. Miscellaneous	31,123.64	25,896.04	-	25,896.04
D.O.C. Commissary	27,390.71	22,210.74	-	22,210.74
D.O.C. Medical Copay	-	14,077.65	-	14,077.65
Reimbursed Expense	323,541.42	104,936.90	193,200.00	(88,263.10)
Miscellaneous	152,630.29	79,860.45	2,000.00	77,860.45

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts (Continued)				
Operating Transfers from:				
Other Grants Fund	$ -	$ 11,054.39	$ -	$ 11,054.39
Motor Vehicle Operating Fund	-	20,572.00	-	20,572.00
Coronavirus Relief Grant Fund	14,000.00	-	-	-
Emergency Preparedness Planning Grant Fund	28,322.00	28,783.38	-	28,783.38
Diversion Fees Fund	23,750.60	-	-	-
Total Receipts	8,985,342.75	11,141,524.93	$10,947,134.00	$ 194,390.93
Expenditures				
General Government				
County Commission				
Personal Services	83,147.64	73,327.99	$ 74,421.00	$ (1,093.01)
Contractual Services	11,207.40	12,805.95	12,375.00	430.95
Commodities	766.23	441.07	400.00	41.07
Total County Commission	95,121.27	86,575.01	87,196.00	(620.99)
County Clerk				
Personal Services	235,600.69	218,864.33	258,767.00	(39,902.67)
Contractual Services	3,023.73	9,120.12	6,650.00	2,470.12
Commodities	4,381.58	4,536.54	5,000.00	(463.46)
Capital Outlay	-	32.84	-	32.84
Total County Clerk	243,006.00	232,553.83	270,417.00	(37,863.17)
County Treasurer				
Personal Services	292,502.06	337,280.91	367,748.00	(30,467.09)
Contractual Services	27,856.66	29,537.68	32,275.00	(2,737.32)
Commodities	16,573.00	15,763.27	15,000.00	763.27
Total County Treasurer	336,931.72	382,581.86	415,023.00	(32,441.14)
County Attorney				
Personal Services	777,184.75	881,367.86	996,937.00	(115,569.14)
Contractual Services	84,836.56	72,880.43	95,250.00	(22,369.57)
Commodities	2,319.12	12,180.90	1,500.00	10,680.90
Capital Outlay	3,501.87	32,200.00	-	32,200.00
Total County Attorney	867,842.30	998,629.19	1,093,687.00	(95,057.81)
Register of Deeds				
Personal Services	155,395.48	150,172.04	150,406.00	(233.96)
Contractual Services	3,524.32	5,089.01	4,400.00	689.01
Commodities	709.10	635.71	1,000.00	(364.29)
Total Register of Deeds	159,628.90	155,896.76	155,806.00	90.76

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Unified Court				
Contractual Services	$ 199,202.92	$ 229,231.25	$ 235,124.00	$ (5,892.75)
Commodities	19,330.66	16,563.34	29,800.00	(13,236.66)
Total Unified Court	218,533.58	245,794.59	264,924.00	(19,129.41)
Courthouse General				
Personal Services	-	140,925.95	482,000.00	(341,074.05)
Contractual Services	825,547.37	1,329,003.59	1,829,766.00	(500,762.41)
Commodities	8,859.06	2,760.26	6,100.00	(3,339.74)
Capital Outlay	21,197.52	12,995.00	-	12,995.00
Total Courthouse General	855,603.95	1,485,684.80	2,317,866.00	(832,181.20)
Appraiser				
Personal Services	395,309.71	400,315.11	517,188.00	(116,872.89)
Contractual Services	49,397.81	63,759.30	64,050.00	(290.70)
Commodities	9,800.65	12,603.59	15,700.00	(3,096.41)
Total Appraiser	454,508.17	476,678.00	596,938.00	(120,260.00)
GIS				
Personal Services	122,198.34	55,448.28	133,366.00	(77,917.72)
Contractual Services	1,148.78	4,177.18	3,450.00	727.18
Commodities	2,138.81	7,468.77	3,300.00	4,168.77
Total GIS	125,485.93	67,094.23	140,116.00	(73,021.77)
Data Processing				
Personal Services	146,628.77	151,344.20	150,112.00	1,232.20
Contractual Services	6,479.78	6,106.84	5,065.00	1,041.84
Commodities	9,997.58	12,963.58	13,000.00	(36.42)
Capital Outlay	149.95	-	-	-
Total Data Processing	163,256.08	170,414.62	168,177.00	2,237.62
Direct Election				
Personal Services	25,533.80	(4,845.24)	-	(4,845.24)
Contractual Services	162,797.59	67,052.76	133,000.00	(65,947.24)
Commodities	8,646.39	2,675.61	16,000.00	(13,324.39)
Total Direct Election	196,977.78	64,883.13	149,000.00	(84,116.87)
Indirect Election				
Personal Services	96,927.11	42,621.18	51,500.00	(8,878.82)
Total Indirect Election	96,927.11	42,621.18	51,500.00	(8,878.82)

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
County Auditor				
Personal Services	$ 94.58	$ -	$ -	$ -
Contractual Services	653.92	780.25	-	780.25
Total County Auditor	748.50	780.25	-	780.25
Special Auto Tag				
Personal Services	160,737.68	154,220.96	173,667.00	(19,446.04)
Total Special Auto Tag	160,737.68	154,220.96	173,667.00	(19,446.04)
Mail Room				
Personal Services	1,153.86	6,631.60	15,233.00	(8,601.40)
Contractual Services	-	4,140.65	7,176.00	(3,035.35)
Total Mail Room	1,153.86	10,772.25	22,409.00	(11,636.75)
Human Resources				
Personal Services	100,712.20	121,089.18	125,660.00	(4,570.82)
Contractual Services	60,271.82	42,648.79	41,350.00	1,298.79
Commodities	6,111.61	1,981.44	2,000.00	(18.56)
Total Human Resources	167,095.63	165,719.41	169,010.00	(3,290.59)
Financial Office				
Personal Services	80,932.87	90,294.51	92,177.00	(1,882.49)
Contractual Services	521.48	2,063.22	1,400.00	663.22
Commodities	1,478.77	928.23	1,200.00	(271.77)
Capital Outlay	-	238.42	-	238.42
Total Financial Office	82,933.12	93,524.38	94,777.00	(1,252.62)
County Administrator				
Personal Services	56,759.23	123,903.04	119,686.00	4,217.04
Contractual Services	2,985.73	3,739.49	9,180.00	(5,440.51)
Commodities	495.65	1,791.83	1,000.00	791.83
Capital Outlay	1,917.11	29.99	-	29.99
Total County Administrator	62,157.72	129,464.35	129,866.00	(401.65)
County Building Maintenance				
Personal Services	281,903.16	300,742.77	282,941.00	17,801.77
Contractual Services	226,232.77	252,873.97	323,000.00	(70,126.03)
Commodities	31,614.17	28,363.54	41,000.00	(12,636.46)
Total County Building Maintenance	539,750.10	581,980.28	646,941.00	(64,960.72)
Total General Government	4,828,399.40	5,545,869.08	6,947,320.00	(1,401,450.92)

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Public Safety				
Sheriff				
Personal Services	$ 1,844,449.30	$ 2,071,664.23	$ 1,818,071.00	$ 253,593.23
Contractual Services	174,885.57	184,798.25	280,100.00	(95,301.75)
Commodities	216,703.44	202,239.16	266,000.00	(63,760.84)
Capital Outlay	-	77,414.87	-	77,414.87
Total Sheriff	2,236,038.31	2,536,116.51	2,364,171.00	171,945.51
Department of Corrections				
Personal Services	1,598,316.44	1,680,058.97	1,615,426.00	64,632.97
Contractual Services	504,295.30	609,060.50	704,390.00	(95,329.50)
Commodities	56,835.77	64,079.27	49,500.00	14,579.27
Total Department of Corrections	2,159,447.51	2,353,198.74	2,369,316.00	(16,117.26)
Juvenile Detention				
Contractual Services	257,060.68	267,508.57	275,000.00	(7,491.43)
Emergency Preparedness				
Personal Services	119,400.94	79,359.77	85,663.00	(6,303.23)
Contractual Services	5,588.99	6,007.68	10,000.00	(3,992.32)
Commodities	1,669.65	2,632.63	10,000.00	(7,367.37)
Capital Outlay	516.30	-	-	-
Total Emergency Preparedness	127,175.88	88,000.08	105,663.00	(17,662.92)
Total Public Safety	4,779,722.38	5,244,823.90	5,114,150.00	130,673.90
Health				
Coroner				
Personal Services	749.71	3,132.97	3,090.00	42.97
Contractual Services	99,147.64	98,841.60	111,850.00	(13,008.40)
Total Coroner	99,897.35	101,974.57	114,940.00	(12,965.43)
Environmental Services/Zoning				
Personal Services	97,677.72	98,044.42	106,451.00	(8,406.58)
Contractual Services	6,283.59	5,472.86	9,490.00	(4,017.14)
Commodities	4,539.86	3,328.26	6,200.00	(2,871.74)
Total Environmental Services/Zoning	108,501.17	106,845.54	122,141.00	(15,295.46)
Total Health	208,398.52	208,820.11	237,081.00	(28,260.89)

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Agriculture Appropriations				
Conservation District	$ 25,500.00	$ 25,500.00	$ 25,500.00	$ -
Fair	13,300.00	12,600.00	12,600.00	-
Fair Building	700.00	700.00	700.00	-
4-H Awards	3,000.00	3,000.00	3,000.00	-
Total Agriculture Appropriations	42,500.00	41,800.00	41,800.00	-
Culture and Recreation Appropriations				
AWOL	-	2,000.00	2,000.00	-
Cherryvale Youth Fair	-	645.00	1,125.00	(480.00)
Historical Society	17,470.00	17,470.00	17,470.00	-
Total Culture and Recreation Appropriations	17,470.00	20,115.00	20,595.00	(480.00)
Household Hazardous Waste				
Contractual Services	8,977.54	8,761.22	18,000.00	(9,238.78)
Commodities	217.77	60.03	600.00	(539.97)
Capital Outlay	-	-	5,200.00	(5,200.00)
Total Household Hazardous Waste	9,195.31	8,821.25	23,800.00	(14,978.75)
Capital Outlay Projects				
Capital Outlay	400,887.96	1,444,469.95	1,618,784.00	(174,314.05)
Operating Transfers to:				
Noxious Weed Fund	10,200.00	-	-	-
Motor Vehicle Operating Fund	53,142.70	-	-	-
Employee Benefits Fund	-	700,000.00	-	700,000.00
KDADS Grant Fund	86,509.34	-	-	-
Total Operating Transfers	149,852.04	700,000.00	-	700,000.00
Total Expenditures	10,436,425.61	13,214,719.29	$ 14,003,530.00	$ (788,810.71)
Receipts Over(Under) Expenditures	(1,451,082.86)	(2,073,194.36)		
Unencumbered Cash, Beginning	5,921,563.21	4,470,480.35		
Unencumbered Cash, Ending	$ 4,470,480.35	$ 2,397,285.99		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 427,879.65	$ 459,930.47	$ 483,328.00	$ (23,397.53)
Delinquent Tax	18,680.51	24,335.18	11,050.00	13,285.18
Motor Vehicle Tax	40,424.00	36,124.90	34,851.00	1,273.90
Recreational Vehicle Tax	553.44	498.63	479.00	19.63
16/20 M Truck Tax	816.17	829.67	777.00	52.67
Commercial Vehicle Tax	1,615.83	1,413.29	1,347.00	66.29
Watercraft Tax	352.40	278.24	367.00	(88.76)
Rental Excise Tax	324.61	310.30	325.00	(14.70)
In Lieu of Tax	88.58	51.80	100.00	(48.20)
Neighborhood Revitalization Rebates	(2,329.55)	(2,968.25)	-	(2,968.25)
Total Receipts	488,405.64	520,804.23	$ 532,624.00	$ (11,819.77)
Expenditures				
Public Safety				
Contractual Services	529,317.51	520,804.23	$ 533,000.00	$ (12,195.77)
Total Expenditures	529,317.51	520,804.23	$ 533,000.00	$ (12,195.77)
Receipts Over(Under) Expenditures	(40,911.87)	-		
Unencumbered Cash, Beginning	40,911.87	-		
Unencumbered Cash, Ending	$ -	$ -		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 142,527.56	$ 131,830.37	$ 138,686.00	$ (6,855.63)
Delinquent Tax	5,657.51	7,539.52	3,200.00	4,339.52
Motor Vehicle Tax	12,140.84	11,772.26	11,584.00	188.26
Recreational Vehicle Tax	166.19	162.54	159.00	3.54
16/20 M Truck Tax	245.24	249.18	258.00	(8.82)
Commercial Vehicle Tax	485.25	467.88	448.00	19.88
Watercraft Tax	105.78	92.63	122.00	(29.37)
Rental Excise Tax	97.51	98.56	100.00	(1.44)
In Lieu of Tax	29.49	14.85	30.00	(15.15)
Neighborhood Revitalization Rebates	(775.91)	(850.91)	-	(850.91)
Total Receipts	160,679.46	151,376.88	$ 154,587.00	$ (3,210.12)
Expenditures				
Economic Development				
Contractual Services	160,000.00	152,056.34	$ 160,000.00	$ (7,943.66)
Total Expenditures	160,000.00	152,056.34	$ 160,000.00	$ (7,943.66)
Receipts Over(Under) Expenditures	679.46	(679.46)		
Unencumbered Cash, Beginning	-	679.46		
Unencumbered Cash, Ending	$ 679.46	$ -		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 3,967,289.40	$ 1,070,577.47	$ 1,128,232.00	$ (57,654.53)
Delinquent Tax	135,069.19	177,315.98	140,000.00	37,315.98
Motor Vehicle Tax	249,918.23	308,018.65	323,074.00	(15,055.35)
Recreational Vehicle Tax	3,417.92	4,255.16	4,441.00	(185.84)
16/20 M Truck Tax	6,055.91	4,870.64	7,199.00	(2,328.36)
Commercial Vehicle Tax	9,584.47	12,805.30	12,490.00	315.30
Watercraft Tax	2,069.28	2,579.24	3,404.00	(824.76)
Rental Excise Tax	2,129.69	2,380.58	2,550.00	(169.42)
In Lieu of Tax	821.07	120.97	1,200.00	(1,079.03)
Neighborhood Revitalization Rebates	(21,595.27)	(6,931.67)	-	(6,931.67)
Other Receipts				
Reimbursed Expense	2,427,692.46	4,347,427.29	3,100,000.00	1,247,427.29
Operating Transfers from				
General Fund	-	700,000.00	-	700,000.00
Total Receipts	6,782,452.35	6,623,419.61	$ 4,722,590.00	$ 1,900,829.61
Expenditures				
General Government				
Health Insurance	5,412,674.83	5,732,320.39	$ 5,675,000.00	$ 57,320.39
KPERS	910,304.42	1,135,929.65	839,780.00	296,149.65
Life Insurance	6,974.23	10,849.06	7,000.00	3,849.06
Social Security	595,201.98	806,401.42	791,000.00	15,401.42
Unemployment	18,063.51	20,201.87	20,000.00	201.87
Workers' Compensation	243,596.00	253,190.00	245,000.00	8,190.00
Total General Government	7,186,814.97	7,958,892.39	7,577,780.00	381,112.39
Total Certified Budget			7,577,780.00	381,112.39
Adjustments for Qualifying Budget Credits			4,347,427.29	(4,347,427.29)
Total Expenditures	7,186,814.97	7,958,892.39	$11,925,207.29	$ (3,966,314.90)
Receipts Over(Under) Expenditures	(404,362.62)	(1,335,472.78)		
Unencumbered Cash, Beginning	2,191,458.96	1,787,096.34		
Unencumbered Cash, Ending	$ 1,787,096.34	$ 451,623.56		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 415,746.28	$ 144,333.56	$ 151,697.00	$ (7,363.44)
Delinquent Tax	8,379.66	13,925.87	9,348.00	4,577.87
Motor Vehicle Tax	17,069.61	31,166.95	33,851.00	(2,684.05)
Recreational Vehicle Tax	234.33	430.73	465.00	(34.27)
16/20 M Truck Tax	168.30	395.32	754.00	(358.68)
Commercial Vehicle Tax	753.12	1,329.25	1,309.00	20.25
Watercraft Tax	167.81	270.27	357.00	(86.73)
Rental Excise Tax	115.65	229.09	120.00	109.09
In Lieu of Tax	86.01	16.28	50.00	(33.72)
Neighborhood Revitalization Rebates	(2,262.19)	(933.03)	-	(933.03)
Intergovernmental				
Federal Grants	204,328.00	249,151.00	140,000.00	109,151.00
State Grants	88,790.00	57,389.00	-	57,389.00
Local Grants	7,316.30	500.00	-	500.00
Licenses, Fees, and Permits				
Service Fees	132,244.05	119,469.93	-	119,469.93
Other Receipts				
Reimbursed Expense	1,462.50	-	-	-
Total Receipts	874,599.43	617,674.22	$ 337,951.00	$ 279,723.22
Expenditures				
Health				
Personal Services	376,946.01	357,838.26	$ 471,070.00	$ (113,231.74)
Contractual Services	80,749.21	55,100.74	66,300.00	(11,199.26)
Commodities	103,966.14	97,286.78	157,500.00	(60,213.22)
Capital Outlay	13,923.07	402.83	-	402.83
Total Certified Budget			694,870.00	(184,241.39)
Adjustments for Qualifying Budget Credits			306,540.00	(306,540.00)
Total Expenditures	575,584.43	510,628.61	$ 1,001,410.00	$ (490,781.39)
Receipts Over(Under) Expenditures	299,015.00	107,045.61		
Unencumbered Cash, Beginning	381,706.03	680,721.03		
Unencumbered Cash, Ending	$ 680,721.03	$ 787,766.64		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 89,727.35	$ 82,495.09	$ 86,783.00	$ (4,287.91)
Delinquent Tax	3,140.60	4,462.60	1,900.00	2,562.60
Motor Vehicle Tax	7,419.36	7,435.22	7,297.00	138.22
Recreational Vehicle Tax	101.65	102.63	100.00	2.63
16/20 M Truck Tax	120.42	159.83	163.00	(3.17)
Commercial Vehicle Tax	308.36	294.67	282.00	12.67
Watercraft Tax	67.87	58.30	77.00	(18.70)
Rental Excise Tax	56.01	62.53	55.00	7.53
In Lieu of Tax	18.55	9.29	25.00	(15.71)
Neighborhood Revitalization Rebates	(488.12)	(532.44)	-	(532.44)
Total Receipts	100,472.05	94,547.72	$ 96,682.00	$ (2,134.28)
Expenditures				
Health				
Contractual Services	100,000.00	95,019.77	$ 100,000.00	$ (4,980.23)
Total Expenditures	100,000.00	95,019.77	$ 100,000.00	$ (4,980.23)
Receipts Over(Under) Expenditures	472.05	(472.05)		
Unencumbered Cash, Beginning	-	472.05		
Unencumbered Cash, Ending	$ 472.05	$ -		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 49,603.81	$ 45,487.81	$ 47,554.00	$ (2,066.19)
Delinquent Tax	1,734.56	2,461.64	1,200.00	1,261.64
Motor Vehicle Tax	3,806.15	4,013.07	4,060.00	(46.93)
Recreational Vehicle Tax	52.11	55.42	56.00	(0.58)
16/20 M Truck Tax	76.95	78.07	90.00	(11.93)
Commercial Vehicle Tax	152.09	161.83	157.00	4.83
Watercraft Tax	33.18	32.25	43.00	(10.75)
Rental Excise Tax	30.58	32.78	30.00	2.78
In Lieu of Tax	10.26	5.12	20.00	(14.88)
Neighborhood Revitalization Rebates	(269.79)	(293.53)	-	(293.53)
Total Receipts	55,229.90	52,034.46	$ 53,210.00	$ (1,175.54)
Expenditures				
Health				
Contractual Services	55,000.00	52,264.36	$ 55,000.00	$ (2,735.64)
Total Expenditures	55,000.00	52,264.36	$ 55,000.00	$ (2,735.64)
Receipts Over(Under) Expenditures	229.90	(229.90)		
Unencumbered Cash, Beginning	-	229.90		
Unencumbered Cash, Ending	$ 229.90	$ -		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 111,921.71	$ 128,001.93	$ 134,572.00	$ (6,570.07)
Delinquent Tax	4,991.64	6,540.71	3,200.00	3,340.71
Motor Vehicle Tax	10,781.74	9,463.62	9,106.00	357.62
Recreational Vehicle Tax	147.57	130.65	125.00	5.65
16/20 M Truck Tax	227.72	218.68	203.00	15.68
Commercial Vehicle Tax	426.97	369.77	352.00	17.77
Watercraft Tax	92.90	72.76	96.00	(23.24)
Rental Excise Tax	87.80	81.46	73.00	8.46
In Lieu of Tax	23.17	14.42	50.00	(35.58)
Neighborhood Revitalization Rebates	(609.07)	(826.04)	-	(826.04)
Other Receipts				
Public Works - Chemicals	73,109.80	71,343.31	72,000.00	(656.69)
Miscellaneous	-	103.11	-	103.11
Operating Transfers from				
General Fund	10,200.00	-	5,200.00	(5,200.00)
Total Cash Receipts	211,401.95	215,514.38	$ 224,977.00	$ (9,462.62)
Expenditures				
Agriculture				
Personal Services	79,066.31	81,614.97	$ 80,190.00	$ 1,424.97
Contractual Services	14,935.91	8,870.07	19,100.00	(10,229.93)
Commodities	91,791.80	129,789.60	150,700.00	(20,910.40)
Total Expenditures	185,794.02	220,274.64	$ 249,990.00	$ (29,715.36)
Receipts Over(Under) Expenditures	25,607.93	(4,760.26)		
Unencumbered Cash, Beginning	42,189.09	67,797.02		
Unencumbered Cash, Ending	$ 67,797.02	$ 63,036.76		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 4,722,142.20	$ 4,538,355.38	$ 4,767,982.00	$ (229,626.62)
Delinquent Tax	162,128.98	229,964.58	130,000.00	99,964.58
Motor Vehicle Tax	361,337.89	384,177.82	384,479.00	(301.18)
Recreational Vehicle Tax	4,950.07	5,304.38	5,286.00	18.38
16/20 M Truck Tax	6,391.36	7,647.40	8,568.00	(920.60)
Commercial Vehicle Tax	14,806.38	15,433.39	14,863.00	570.39
Watercraft Tax	3,247.20	3,069.53	4,051.00	(981.47)
Rental Excise Tax	2,791.79	3,158.15	-	3,158.15
In Lieu of Tax	977.16	511.15	1,200.00	(688.85)
Neighborhood Revitalization Rebates	(25,700.59)	(29,289.47)	-	(29,289.47)
Special Assessments	2,773.06	-	-	-
Intergovernmental				
Federal Grants	3,934.30	212.18	-	212.18
Special City and County Highway	1,047,291.11	1,055,249.34	876,348.00	178,901.34
Other Receipts				
Miscellaneous	18,298.85	9,365.25	28,000.00	(18,634.75)
Reimbursed Expense	115,579.43	960.00	22,000.00	(21,040.00)
Total Receipts	6,440,949.19	6,224,119.08	$ 6,242,777.00	$ (18,657.92)

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures				
Public Works				
Personal Services	$ 1,532,953.38	$ 1,537,137.46	$ 1,795,971.00	$ (258,833.54)
Contractual Services	157,613.42	172,882.33	319,000.00	(146,117.67)
Commodities	2,896,034.30	3,821,052.11	4,178,300.00	(357,247.89)
Capital Outlay	927,447.99	-	-	-
Operating Transfers to:				
Special Highway Fund	-	200,000.00	1,050,000.00	(850,000.00)
Special Machinery Fund	-	400,000.00	-	400,000.00
Total Certified Budget			7,343,271.00	(1,212,199.10)
Adjustments for Qualifying Budget Credits			1,056,421.52	(1,056,421.52)
Total Expenditures	5,514,049.09	6,131,071.90	$ 8,399,692.52	$ (2,268,620.62)
Receipts Over(Under) Expenditures	926,900.10	93,047.18		
Unencumbered Cash, Beginning	324,850.96	1,251,751.06		
Unencumbered Cash, Ending	$ 1,251,751.06	$ 1,344,798.24		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 646,393.57	$ 655,088.87	$ 679,834.00	$ (24,745.13)
Delinquent Tax	10,443.84	15,405.38	8,000.00	7,405.38
Motor Vehicle Tax	33,064.65	42,256.26	42,142.00	114.26
Recreational Vehicle Tax	548.29	749.55	720.00	29.55
16/20 M Truck Tax	965.28	1,171.53	1,087.00	84.53
Commercial Vehicle Tax	1,390.17	1,830.47	1,695.00	135.47
Watercraft Tax	419.46	483.94	581.00	(97.06)
Rental Excise Tax	26.55	27.51	-	27.51
Other Receipts				
Miscellaneous	1,661.72	-	-	-
Total Receipts	694,913.53	717,013.51	$ 734,059.00	$ (17,045.49)
Expenditures				
Public Safety				
Personal Services	178,001.21	199,085.61	$ 226,950.00	$ (27,864.39)
Contractual Services	155,548.20	107,321.35	194,289.00	(86,967.65)
Commodities	82,760.22	71,836.19	91,000.00	(19,163.81)
Capital Outlay	5,156.90	-	37,000.00	(37,000.00)
Operating Transfers to				
Special Rural Fire Equipment Fund	150,000.00	300,000.00	350,000.00	(50,000.00)
Total Expenditures	571,466.53	678,243.15	$ 899,239.00	$ (220,995.85)
Receipts Over(Under) Expenditures	123,447.00	38,770.36		
Unencumbered Cash, Beginning	228,725.18	352,172.18		
Unencumbered Cash, Ending	$ 352,172.18	$ 390,942.54		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 11,417.34	$ (4.82)	$ -	$ (4.82)
Delinquent Tax	72.61	129.56	-	129.56
Motor Vehicle Tax	41.96	628.58	739.00	(110.42)
Recreational Vehicle Tax	0.70	11.01	13.00	(1.99)
16/20 M Truck Tax	6.61	-	19.00	(19.00)
Commercial Vehicle Tax	0.31	30.88	30.00	0.88
Watercraft Tax	-	8.46	10.00	(1.54)
Rental Excise Tax	0.09	0.28	-	0.28
Total Receipts	11,539.62	803.95	$ 811.00	$ (7.05)
Expenditures				
Public Safety				
Contractual Services	-	-	$ 1,200.00	$ (1,200.00)
Health Insurance	-	-	4,000.00	(4,000.00)
KPERS	-	-	3,800.00	(3,800.00)
Social Security	-	-	3,600.00	(3,600.00)
Workmen's Compensation	-	-	2,300.00	(2,300.00)
Unemployment	-	-	3,000.00	(3,000.00)
Total Expenditures	-	-	$ 17,900.00	$ (17,900.00)
Receipts Over(Under) Expenditures	11,539.62	803.95		
Unencumbered Cash, Beginning	30,091.09	41,630.71		
Unencumbered Cash, Ending	$ 41,630.71	$ 42,434.66		

MONTGOMERY COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 56,414.63	$ 87,145.64	$ 91,555.00	$ (4,409.36)
Delinquent Tax	3,333.47	4,099.79	2,500.00	1,599.79
Motor Vehicle Tax	3,746.90	3,998.28	4,599.00	(600.72)
Recreational Vehicle Tax	50.68	55.29	63.00	(7.71)
16/20 M Truck Tax	265.63	28.29	102.00	(73.71)
Commercial Vehicle Tax	73.55	178.07	178.00	0.07
Watercraft Tax	12.08	36.78	48.00	(11.22)
Rental Excise Tax	53.18	26.73	75.00	(48.27)
In Lieu of Tax	11.70	9.81	20.00	(10.19)
Neighborhood Revitalization Rebates	(307.58)	(562.48)	-	(562.48)
Total Receipts	63,654.24	95,016.20	$ 99,140.00	$ (4,123.80)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	117,317.49	118,101.80	$ 185,000.00	$ (66,898.20)
Total Expenditures	117,317.49	118,101.80	$ 185,000.00	$ (66,898.20)
Receipts Over(Under) Expenditures	(53,663.25)	(23,085.60)		
Unencumbered Cash, Beginning	204,319.26	150,656.01		
Unencumbered Cash, Ending	$ 150,656.01	$ 127,570.41		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 14,445.23	$ 14,054.89	$ 17,383.00	$ (3,328.11)
Total Receipts	14,445.23	14,054.89	$ 17,383.00	$ (3,328.11)
Expenditures				
Health				
Contractual Services	14,502.52	18,170.67	$ 18,678.00	$ (507.33)
Total Expenditures	14,502.52	18,170.67	$ 18,678.00	$ (507.33)
Receipts Over(Under) Expenditures	(57.29)	(4,115.78)		
Unencumbered Cash, Beginning	6,061.11	6,003.82		
Unencumbered Cash, Ending	$ 6,003.82	$ 1,888.04		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 802,015.85	$ 2,063,127.48	$ 2,166,088.00	$ (102,960.52)
Delinquent Tax	47,455.37	62,804.26	50,000.00	12,804.26
Motor Vehicle Tax	148,283.49	86,731.48	65,307.00	21,424.48
Recreational Vehicle Tax	2,037.08	1,194.20	898.00	296.20
16/20 M Truck Tax	991.49	3,555.71	1,455.00	2,100.71
Commercial Vehicle Tax	6,730.84	2,857.81	2,525.00	332.81
Watercraft Tax	1,508.73	521.41	688.00	(166.59)
Rental Excise Tax	947.43	932.95	500.00	432.95
In Lieu of Tax	165.98	232.21	500.00	(267.79)
Neighborhood Revitalization Rebates	(4,365.47)	(13,306.14)	-	(13,306.14)
Other Receipts				
Reimbursed Expense	9,813.33	-	-	-
Total Receipts	1,015,584.12	2,208,651.37	$ 2,287,961.00	$ (79,309.63)
Expenditures				
Public Works				
Personal Services	216,687.07	199,332.21	$ 366,507.00	$ (167,174.79)
Contractual Services	988,810.29	107,718.74	2,425,000.00	(2,317,281.26)
Commodities	96,452.09	126,642.63	220,900.00	(94,257.37)
Total Expenditures	1,301,949.45	433,693.58	$ 3,012,407.00	$ (2,578,713.42)
Receipts Over(Under) Expenditures	(286,365.33)	1,774,957.79		
Unencumbered Cash, Beginning	2,370,734.97	2,084,369.64		
Unencumbered Cash, Ending	$ 2,084,369.64	$ 3,859,327.43		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ (14.58)	$ (4.43)	$ -	$ (4.43)
Delinquent Tax	306.94	248.26	-	248.26
Motor Vehicle Tax	299.68	-	-	-
Recreational Vehicle Tax	4.00	-	-	-
16/20 M Truck Tax	30.21	(0.04)	-	(0.04)
Commercial Vehicle Tax	2.26	-	-	-
Rental Excise Tax	5.34	-	-	-
Total Receipts	633.85	243.79	$ -	$ 243.79
Expenditures				
Operating Transfer to Risk Management Reserve Fund	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over(Under) Expenditures	633.85	243.79		
Unencumbered Cash, Beginning	18,956.31	19,590.16		
Unencumbered Cash, Ending	$ 19,590.16	$ 19,833.95		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 14,445.24	$ 14,054.89	$ 17,383.00	$ (3,328.11)
Total Receipts	14,445.24	14,054.89	$ 17,383.00	$ (3,328.11)
Expenditures				
Culture and Recreation				
Contractual Services	15,002.54	17,570.67	$ 17,383.00	$ 187.67
Total Expenditures	15,002.54	17,570.67	$ 17,383.00	$ 187.67
Receipts Over(Under) Expenditures	(557.30)	(3,515.78)		
Unencumbered Cash, Beginning	4,711.12	4,153.82		
Unencumbered Cash, Ending	$ 4,153.82	$ 638.04		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	$ 404,560.62	$ 438,259.65	$ 390,000.00	$ 48,259.65
Total Receipts	404,560.62	438,259.65	$ 390,000.00	$ 48,259.65
Expenditures				
Economic Development				
Contractual Services	350,000.00	375,000.00	$ 375,000.00	$ -
Total Expenditures	350,000.00	375,000.00	$ 375,000.00	$ -
Receipts Over(Under) Expenditures	54,560.62	63,259.65		
Unencumbered Cash, Beginning	14,777.24	69,337.86		
Unencumbered Cash, Ending	$ 69,337.86	$ 132,597.51		

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	10,371.09	10,371.09
Unencumbered Cash, Ending	$ 10,371.09	$ 10,371.09

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from Solid Waste Fund	$ 55,529.37	$ -	$ -	$ -
Total Receipts	55,529.37	-	$ -	$ -
Expenditures				
General Government				
Contractual Services	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over(Under) Expenditures	55,529.37	-		
Unencumbered Cash, Beginning	464,375.80	519,905.17		
Unencumbered Cash, Ending	$ 519,905.17	$ 519,905.17		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from General Fund	$ -	$ -	$ 5,200.00	$ (5,200.00)
Total Receipts	-	-	$ 5,200.00	$ (5,200.00)
Expenditures				
Agriculture				
Capital Outlay	9,445.00	-	$ 44,040.00	$ (44,040.00)
Total Expenditures	9,445.00	-	$ 44,040.00	$ (44,040.00)
Receipts Over(Under) Expenditures	(9,445.00)	-		
Unencumbered Cash, Beginning	89,164.72	79,719.72		
Unencumbered Cash, Ending	$ 79,719.72	$ 79,719.72		

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 37,899.76
State Grants	163,772.75	165,187.71
Operating Transfer from		
Road and Bridge Fund	-	200,000.00
Total Receipts	163,772.75	403,087.47
Expenditures		
Public Works		
Commodities	351,034.00	63,678.05
Total Expenditures	351,034.00	63,678.05
Receipts Over(Under) Expenditures	(187,261.25)	339,409.42
Unencumbered Cash, Beginning	1,637,398.64	1,450,137.39
Unencumbered Cash, Ending	$ 1,450,137.39	$ 1,789,546.81

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

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	$ 111,150.00	$ -
Insurance Claim	112,107.70	-
Operating Transfer from		
Road and Bridge Fund	-	400,000.00
Total Receipts	223,257.70	400,000.00
Expenditures		
Public Works		
Capital Outlay	-	344,185.44
Total Expenditures	-	344,185.44
Receipts Over(Under) Expenditures	223,257.70	55,814.56
Unencumbered Cash, Beginning	641,195.75	864,453.45
Unencumbered Cash, Ending	$ 864,453.45	$ 920,268.01

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from				
Rural Fire District No. 1 Fund	$ 150,000.00	$ 300,000.00	$ 350,000.00	$ 50,000.00
Total Receipts	150,000.00	300,000.00	$ 350,000.00	$ 50,000.00
Expenditures				
Public Safety				
Capital Outlay	53,263.33	99,987.73	$ 320,000.00	$ (220,012.27)
Total Expenditures	53,263.33	99,987.73	$ 320,000.00	$ (220,012.27)
Receipts Over(Under) Expenditures	96,736.67	200,012.27		
Unencumbered Cash, Beginning	36,959.49	133,696.16		
Unencumbered Cash, Ending	$ 133,696.16	$ 333,708.43		

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Wastewater		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	13,315.88	13,315.88
Unencumbered Cash, Ending	$ 13,315.88	$ 13,315.88

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 2 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expense	$ -	$ -
Total Receipts	-	-
Expenditures		
Wastewater		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	36,902.48	36,902.48
Unencumbered Cash, Ending	$ 36,902.48	$ 36,902.48

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 5 SPECIAL ASSESSMENTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Delinquent Tax	$ -	$ 880.00
Special Assessments	-	360.00
Total Receipts	-	1,240.00
Expenditures		
Wastewater		
Special Assessments Refunded	-	880.00
Total Expenditures	-	880.00
Receipts Over(Under) Expenditures	-	360.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 360.00

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Public Safety				
Contractual Services	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	283.60	283.60		
Unencumbered Cash, Ending	$ 283.60	$ 283.60		

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 2,100.00	$ 1,750.00
Licenses, Fees, and Permits		
Officer Fees	229,237.49	237,416.68
Operating Transfer from		
General Fund	53,142.70	-
Total Receipts	284,480.19	239,166.68
Expenditures		
General Government		
Personal Services	203,817.16	194,165.78
Contractual Services	48,926.42	35,708.43
Operating Transfer to		
General Fund	-	20,572.00
Total Expenditures	252,743.58	250,446.21
Receipts Over(Under) Expenditures	31,736.61	(11,279.53)
Unencumbered Cash, Beginning	(11,164.61)	20,572.00
Unencumbered Cash, Ending	$ 20,572.00	$ 9,292.47

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 7,512.75	$ 7,416.75
Use of Money and Property		
Interest on Investments	173.75	290.56
Total Receipts	7,686.50	7,707.31
Expenditures		
General Government		
Commodities	4,389.39	3,960.19
Operating Transfers to		
County Clerk's Technology Fund	1,862.60	-
Total Expenditures	6,251.99	3,960.19
Receipts Over(Under) Expenditures	1,434.51	3,747.12
Unencumbered Cash, Beginning	2,756.22	4,190.73
Unencumbered Cash, Ending	$ 4,190.73	$ 7,937.85

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,137.50	$ 910.00
Total Receipts	1,137.50	910.00
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,137.50	910.00
Unencumbered Cash, Beginning	9,549.74	10,687.24
Unencumbered Cash, Ending	$ 10,687.24	$ 11,597.24

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 30,282.75	$ 29,755.75
Use of Money and Property		
Interest on Investments	2,145.54	2,833.83
Total Receipts	32,428.29	32,589.58
Expenditures		
General Government		
Contractual Services	18,511.74	17,393.94
Total Expenditures	18,511.74	17,393.94
Receipts Over(Under) Expenditures	13,916.55	15,195.64
Unencumbered Cash, Beginning	44,327.37	58,243.92
Unencumbered Cash, Ending	$ 58,243.92	$ 73,439.56

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 7,512.75	$ 7,416.75
Use of Money and Property		
Interest on Investments	792.04	750.83
Operating Transfer from		
County Treasurer's Technology Fund	1,862.60	-
Total Receipts	10,167.39	8,167.58
Expenditures		
General Government		
Commodities	16,368.60	-
Total Expenditures	16,368.60	-
Receipts Over(Under) Expenditures	(6,201.21)	8,167.58
Unencumbered Cash, Beginning	20,615.24	14,414.03
Unencumbered Cash, Ending	$ 14,414.03	$ 22,581.61

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 481,793.08	$ 716,251.90
Other Receipts		
Miscellaneous	11,517.00	-
Total Receipts	493,310.08	716,251.90
Expenditures		
Public Safety		
Personal Services	393,630.04	409,919.27
Contractual Services	39,024.11	54,565.38
Commodities	5,664.57	4,213.31
Capital Outlay	145.50	2,775.20
Health Insurance	103,728.79	140,315.32
KPERS	38,469.08	42,920.55
Social Security	21,653.70	30,896.04
Unemployment	(500.65)	615.15
Workers' Compensation	3,000.84	8,449.74
Life Insurance	-	1,305.60
Operating Transfers to		
Community Correction		
Supervisor Fees Fund	79,606.16	-
Total Expenditures	684,422.14	695,975.56
Receipts Over(Under) Expenditures	(191,112.06)	20,276.34
Unencumbered Cash, Beginning	363,559.07	172,447.01
Unencumbered Cash, Ending	$ 172,447.01	$ 192,723.35

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 2,892.65	$ 15,310.00
Operating Transfer from		
Community Corrections Grant Fund	79,606.16	-
Total Receipts	82,498.81	15,310.00
Expenditures		
Public Safety		
Contractual Services	-	740.00
Commodities	19.50	450.22
Total Expenditures	19.50	1,190.22
Receipts Over(Under) Expenditures	82,479.31	14,119.78
Unencumbered Cash, Beginning	-	82,479.31
Unencumbered Cash, Ending	$ 82,479.31	$ 96,599.09

MONTGOMERY COUNTY, KANSAS
D.A.R.E. GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	19.32	19.32
Unencumbered Cash, Ending	$ 19.32	$ 19.32

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 21,816.23	$ 5,829.00
Total Receipts	21,816.23	5,829.00
Expenditures		
Public Safety		
Contractual Services	271.92	1,679.53
Commodities	13,518.55	1,324.65
Total Expenditures	13,790.47	3,004.18
Receipts Over(Under) Expenditures	8,025.76	2,824.82
Unencumbered Cash, Beginning	-	8,025.76
Unencumbered Cash, Ending	$ 8,025.76	$ 10,850.58

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	162.17	162.17
Unencumbered Cash, Ending	$ 162.17	$ 162.17

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	919.60	919.60
Unencumbered Cash, Ending	$ 919.60	$ 919.60

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

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 3,192.84	$ 86.71
Loan Repayment	8,007.98	2,617.84
Total Receipts	11,200.82	2,704.55
Expenditures		
Economic Development		
Contractual Services	101,569.18	8,007.98
Total Expenditures	101,569.18	8,007.98
Receipts Over(Under) Expenditures	(90,368.36)	(5,303.43)
Unencumbered Cash, Beginning	96,760.11	6,391.75
Unencumbered Cash, Ending	$ 6,391.75	$ 1,088.32

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	6,035.32	6,035.32
Unencumbered Cash, Ending	$ 6,035.32	$ 6,035.32

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	124.25	124.25
Unencumbered Cash, Ending	$ 124.25	$ 124.25

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	19,053.49	19,053.49
Unencumbered Cash, Ending	$ 19,053.49	$ 19,053.49

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,176.42	1,176.42
Unencumbered Cash, Ending	$ 1,176.42	$ 1,176.42

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1.00	1.00
Unencumbered Cash, Ending	$ 1.00	$ 1.00

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 28,322.00	$ 29,152.00
Total Receipts	28,322.00	29,152.00
Expenditures		
Public Safety		
Contractual Services	-	812.72
Operating Transfer to		
General Fund	28,322.00	28,783.38
Total Expenditures	28,322.00	29,596.10
Receipts Over(Under) Expenditures	-	(444.10)
Unencumbered Cash, Beginning	444.10	444.10
Unencumbered Cash, Ending	$ 444.10	$ -

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	498.45	498.45
Unencumbered Cash, Ending	$ 498.45	$ 498.45

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 16,696.76	$ 16,696.76
Other Receipts		
Miscellaneous	50.00	(50.00)
Operating Transfers from:		
JJA - Juvenile Intensive Supervision Fund	-	29,348.74
JJA - Juvenile Intake/ Assessment Fund	-	34,382.55
Total Receipts	16,746.76	80,378.05
Expenditures		
Public Safety		
Personal Services	46,953.75	40,505.84
Contractual Services	11,076.36	6,023.24
Commodities	43.97	20.25
Capital Outlay	16.05	59.48
Health Insurance	2,737.38	2,711.82
Total Expenditures	60,827.51	49,320.63
Receipts Over(Under) Expenditures	(44,080.75)	31,057.42
Unencumbered Cash, Beginning	20,986.79	(23,093.96)
Unencumbered Cash, Ending	$ (23,093.96)	$ 7,963.46

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE INTAKE/ASSESSMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 388,729.46	$ 242,161.94
Total Receipts	388,729.46	242,161.94
Expenditures		
Public Safety		
Personal Services	201,990.87	200,186.37
Contractual Services	27,583.79	46,362.13
Commodities	2,091.76	2,617.59
Capital Outlay	697.34	4,103.70
Health Insurance	51,770.79	108,671.48
Operating Transfer to		
JJA - Case Management Fund	-	34,382.55
Total Expenditures	284,134.55	396,323.82
Receipts Over(Under) Expenditures	104,594.91	(154,161.88)
Unencumbered Cash, Beginning	73,335.92	177,930.83
Unencumbered Cash, Ending	$ 177,930.83	$ 23,768.95

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 278,285.06	$ 230,017.55
Total Receipts	278,285.06	230,017.55
Expenditures		
Public Safety		
Personal Services	141,601.21	154,624.75
Contractual Services	16,382.71	29,249.72
Commodities	1,414.04	1,463.91
Capital Outlay	89.14	2,440.37
Health Insurance	35,304.22	74,583.38
Operating Transfer to		
JJA - Case Management Fund	-	29,348.74
Total Expenditures	194,791.32	291,710.87
Receipts Over(Under) Expenditures	83,493.74	(61,693.32)
Unencumbered Cash, Beginning	(18,763.59)	64,730.15
Unencumbered Cash, Ending	$ 64,730.15	$ 3,036.83

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 117,470.59	$ 57,596.88
Other Receipts		
Miscellaneous	425.00	610.17
Total Receipts	117,895.59	58,207.05
Expenditures		
Public Safety		
Personal Services	71,131.73	40,508.35
Contractual Services	11,661.89	16,795.80
Commodities	626.44	627.64
Capital Outlay	166.30	800.98
Health Insurance	6,061.07	15,450.92
Operating Transfer to		
JJA - Juvenile Diversion Fund	-	3,567.97
Total Expenditures	89,647.43	77,751.66
Receipts Over(Under) Expenditures	28,248.16	(19,544.61)
Unencumbered Cash, Beginning	28,973.78	57,221.94
Unencumbered Cash, Ending	$ 57,221.94	$ 37,677.33

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ -	$ 28,079.25
Total Receipts	-	28,079.25
Expenditures		
Public Safety		
Personal Services	26,772.72	23,647.06
Contractual Services	-	1,783.66
Health Insurance	6,970.22	15,386.60
Total Expenditures	33,742.94	40,817.32
Receipts Over(Under) Expenditures	(33,742.94)	(12,738.07)
Unencumbered Cash, Beginning	66,922.85	33,179.91
Unencumbered Cash, Ending	$ 33,179.91	$ 20,441.84

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	71,770.00	43,580.00
Total Expenditures	71,770.00	43,580.00
Receipts Over(Under) Expenditures	(71,770.00)	(43,580.00)
Unencumbered Cash, Beginning	156,940.00	85,170.00
Unencumbered Cash, Ending	$ 85,170.00	$ 41,590.00

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Personal Services	43,150.07	45,850.26
Contractual Services	810.24	5,969.34
Commodities	922.24	79.75
Health Insurance	6,387.22	10,982.41
Total Expenditures	51,269.77	62,881.76
Receipts Over(Under) Expenditures	(51,269.77)	(62,881.76)
Unencumbered Cash, Beginning	129,247.35	77,977.58
Unencumbered Cash, Ending	$ 77,977.58	$ 15,095.82

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE IN HOME THERAPY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Rent	$ -	$ 44,000.00
Total Receipts	-	44,000.00
Expenditures		
Public Safety		
Contractual Services	-	34,522.81
Capital Outlay	-	4,710.00
Total Expenditures	-	39,232.81
Receipts Over(Under) Expenditures	-	4,767.19
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 4,767.19

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	50,000.00	50,000.00
Unencumbered Cash, Ending	$ 50,000.00	$ 50,000.00

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ 1,095.83
Operating Transfer from		
JJA - Juvenile Immediate		
Intervention Fund	-	3,567.97
Total Receipts	-	4,663.80
Expenditures		
Public Safety		
Contractual Services	-	131.00
Commodities	-	427.09
Total Expenditures	-	558.09
Receipts Over(Under) Expenditures	-	4,105.71
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 4,105.71

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	2,914,383.89	30,912.06
Operating Transfers to:		
General Fund	14,000.00	-
Economic Development Incentive Fund	719,717.50	-
Total Expenditures	3,648,101.39	30,912.06
Receipts Over(Under) Expenditures	(3,648,101.39)	(30,912.06)
Unencumbered Cash, Beginning	3,744,470.84	96,369.45
Unencumbered Cash, Ending	$ 96,369.45	$ 65,457.39

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from Coronavirus Relief Grant Fund	$ 719,717.50	$ -	$ 400,000.00	$ (400,000.00)
Total Receipts	719,717.50	-	$ 400,000.00	$ (400,000.00)
Expenditures				
General Government				
Contractual Services	-	16,350.00	$ 400,000.00	$ (383,650.00)
Total Expenditures	-	16,350.00	$ 400,000.00	$ (383,650.00)
Receipts Over(Under) Expenditures	719,717.50	(16,350.00)		
Unencumbered Cash, Beginning	-	719,717.50		
Unencumbered Cash, Ending	$ 719,717.50	$ 703,367.50		

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	118,862.96	-
Total Expenditures	118,862.96	-
Receipts Over(Under) Expenditures	(118,862.96)	-
Unencumbered Cash, Beginning	118,862.96	-
Unencumbered Cash, Ending	$ -	$ -

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Opioid Settlement	$ 89,319.71	$ 52,711.12
Total Receipts	89,319.71	52,711.12
Expenditures		
Public Safety		
Contractual Services	68,049.94	71,561.42
Commodities	7,167.27	44,848.99
Total Expenditures	75,217.21	116,410.41
Receipts Over(Under) Expenditures	14,102.50	(63,699.29)
Unencumbered Cash, Beginning	82,755.94	96,858.44
Unencumbered Cash, Ending	$ 96,858.44	$ 33,159.15

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 284,503.93	$ 359,467.32
Operating Transfer from		
General Fund	86,509.34	-
Total Receipts	371,013.27	359,467.32
Expenditures		
Public Safety		
Contractual Services	-	386,635.01
Commodities	-	9,074.63
Total Expenditures	-	395,709.64
Receipts Over(Under) Expenditures	371,013.27	(36,242.32)
Unencumbered Cash, Beginning	-	371,013.27
Unencumbered Cash, Ending	$ 371,013.27	$ 334,770.95

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 119,302.49	$ 48,925.11
State Grants	34,931.07	-
Total Receipts	154,233.56	48,925.11
Expenditures		
General Government		
Personal Services	-	17,039.89
Contractual Services	131,028.40	33,538.43
Commodities	11,327.55	5,860.05
Capital Outlay	7,305.02	7,484.13
Operating Transfers to		
General Fund	-	11,054.39
Total Expenditures	149,660.97	74,976.89
Receipts Over(Under) Expenditures	4,572.59	(26,051.78)
Unencumbered Cash, Beginning	8,937.99	13,510.58
Unencumbered Cash, Ending	$ 13,510.58	$ (12,541.20)

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 1,763,431.46	$ -
Total Receipts	1,763,431.46	-
Expenditures		
Public Safety		
Contractual Services	881,715.73	881,715.73
Total Expenditures	881,715.73	881,715.73
Receipts Over(Under) Expenditures	881,715.73	(881,715.73)
Unencumbered Cash, Beginning	-	881,715.73
Unencumbered Cash, Ending	$ 881,715.73	$ -

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 4 BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 129.51	$ 141.55
Total Receipts	129.51	141.55
Expenditures		
Debt Service		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	129.51	141.55
Unencumbered Cash, Beginning	3,136.02	3,265.53
Unencumbered Cash, Ending	$ 3,265.53	$ 3,407.08

MONTGOMERY COUNTY, KANSAS
NO FUND WARRANTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ 3.11	$ -	$ -	$ -
Total Receipts	3.11	-	$ -	$ -
Expenditures				
Operating Transfer to				
Risk Management Reserve Fund	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over(Under) Expenditures	3.11	-		
Unencumbered Cash, Beginning	15,457.99	15,461.10		
Unencumbered Cash, Ending	$ 15,461.10	$ 15,461.10		

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	62,218.64	62,218.64
Unencumbered Cash, Ending	$ 62,218.64	$ 62,218.64

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Utility Collections	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Operating Transfer to				
Risk Management Reserve Fund	55,529.37	-	$ 50,629.00	$ (50,629.00)
Total Expenditures	55,529.37	-	$ 50,629.00	$ (50,629.00)
Receipts Over(Under) Expenditures	(55,529.37)	-		
Unencumbered Cash, Beginning	55,529.37	-		
Unencumbered Cash, Ending	$ -	$ -		

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Court Fees	$ 3,728.91	$ 3,718.05
Total Receipts	3,728.91	3,718.05
Expenditures		
General Government		
Contractual Services	1,799.16	1,452.62
Total Expenditures	1,799.16	1,452.62
Receipts Over(Under) Expenditures	1,929.75	2,265.43
Unencumbered Cash, Beginning	9,688.91	11,618.66
Unencumbered Cash, Ending	$ 11,618.66	$ 13,884.09

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal Grants	$ 1,419.00	$ -	$ -	$ -
Use of Money and Property				
Sale of Confiscations	-	4,938.27	30,000.00	(25,061.73)
Total Receipts	1,419.00	4,938.27	$ 30,000.00	$ (25,061.73)
Expenditures				
Public Safety				
Contractual Services	6,682.47	(2,742.23)	$ 15,000.00	$ (17,742.23)
Commodities	7,307.02	17,967.85	35,000.00	(17,032.15)
Total Expenditures	13,989.49	15,225.62	$ 50,000.00	$ (34,774.38)
Receipts Over(Under) Expenditures	(12,570.49)	(10,287.35)		
Unencumbered Cash, Beginning	64,585.91	52,015.42		
Unencumbered Cash, Ending	$ 52,015.42	$ 41,728.07		

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 17,051.00	$ 16,469.00
Total Receipts	17,051.00	16,469.00
Expenditures		
Public Safety		
Contractual Services	6,895.68	-
Commodities	16,102.01	237.49
Total Expenditures	22,997.69	237.49
Receipts Over(Under) Expenditures	(5,946.69)	16,231.51
Unencumbered Cash, Beginning	71,151.28	65,204.59
Unencumbered Cash, Ending	$ 65,204.59	$ 81,436.10

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 45,165.52	$ 28,260.00	$ 30,000.00	$ (1,740.00)
Other Receipts				
Reimbursed Expense	-	49,576.63	-	49,576.63
Total Receipts	45,165.52	77,836.63	$ 30,000.00	$ 47,836.63
Expenditures				
Public Safety				
Contractual Services	19,737.06	5,724.13	$ 20,000.00	$ (14,275.87)
Commodities	3,499.49	26,842.74	10,000.00	16,842.74
Capital Outlay	3,279.99	-	65,000.00	(65,000.00)
Total Expenditures	26,516.54	32,566.87	$ 95,000.00	$ (62,433.13)
Receipts Over(Under) Expenditures	18,648.98	45,269.76		
Unencumbered Cash, Beginning	116,812.18	135,461.16		
Unencumbered Cash, Ending	$ 135,461.16	$ 180,730.92		

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 45,394.13	$ 31,431.34
Total Receipts	45,394.13	31,431.34
Expenditures		
General Government		
Contractual Services	9,450.00	1,823.40
Commodities	4,070.08	10,885.24
Operating Transfer to		
General Fund	23,750.60	-
Total Expenditures	37,270.68	12,708.64
Receipts Over(Under) Expenditures	8,123.45	18,722.70
Unencumbered Cash, Beginning	51,110.46	59,233.91
Unencumbered Cash, Ending	$ 59,233.91	$ 77,956.61

MONTGOMERY COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
General Fund-Caney City	$ -	$ 305,096.48	$ 305,096.48	$ -
Employee Benefits	-	177,186.13	177,186.13	-
Industrial	-	3,132.51	3,132.51	-
Library	-	74,462.95	74,462.95	-
Fire Law Enforcement Ambulance	-	32,287.94	32,287.94	-
Nuisance	337.50	275.00	337.50	275.00
Special City & County Highway	2,004.57	9,350.50	11,355.07	-
General Fund-Cherryvale	-	483,029.51	483,029.51	-
Library	-	67,710.30	67,710.30	-
Nuisance	615.00	4,490.68	4,581.00	524.68
Special City & County Highway	2,462.89	11,472.04	13,934.93	-
General Fund-Coffeyville	-	1,692,725.83	1,692,725.83	-
Library	-	449,900.02	449,900.02	-
Nuisance	25,517.71	76,891.29	79,374.82	23,034.18
Special City & County Highway	9,918.68	46,278.21	56,196.89	-
General Fund-Dearing City	-	13,577.84	13,577.84	-
Nuisance	-	125.00	-	125.00
Special City & County Highway	431.70	2,014.43	2,446.13	-
General Fund-Elk City	-	56,682.05	56,682.05	-
Special Fire Equipment	-	893.74	893.74	-
Nuisance	675.00	2,975.00	3,350.00	300.00
Special City & County Highway	293.97	1,363.57	1,657.54	-
General Fund-Havana City	-	17,731.40	17,731.40	-
Sewer	-	5,835.07	5,835.07	-
Nuisance	-	300.00	300.00	-
Special City & County Highway	93.75	442.92	536.67	-
General Fund-Independence	-	3,496,939.44	3,496,939.44	-
Employee Benefits	-	164,545.91	164,545.91	-
Industrial	-	27,982.68	27,982.68	-
Library	-	289,158.64	289,158.64	-
Special Liability	-	4,638.90	4,638.90	-
Bond and Interest	-	4.28	4.28	-
Sewer	-	1,347.68	-	1,347.68
Nuisance	-	1,169.87	823.29	346.58
Special City & County Highway	9,623.56	44,891.94	54,515.50	-
Library Employee Benefits	(0.67)	-	-	(0.67)
General Fund-Liberty City	-	23,833.68	23,833.68	-
Sewer	-	455.82	455.82	-
Nuisance	614.00	1,088.00	944.00	758.00
Special City & County Highway	109.95	513.68	623.63	-
General Fund-Tyro City	-	17,321.01	17,321.01	-
Sewer	4,032.00	15,420.00	12,248.00	7,204.00
Special City & County Highway	199.07	922.64	1,121.71	-
Subtotal Cities	56,928.68	7,626,464.58	7,649,478.81	33,914.45

MONTGOMERY COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships:				
General Fund-Caney TWP	$ 2,881.34	$ 4.03	$ -	$ 2,885.37
General Fund-Cherokee TWP	5,951.64	7,579.18	5,000.00	8,530.82
Township Hall	18,754.92	375.82	5,000.31	14,130.43
General Fund-Cherry TWP	2,141.56	-	-	2,141.56
General Fund-Drum Creek TWP	1,151.23	3,271.10	4,348.26	74.07
General Fund-Independence TWP	4,673.60	-	-	4,673.60
General Fund-Liberty TWP	3,516.39	-	-	3,516.39
Township Hall	1,880.21	1.18	-	1,881.39
General Fund-Louisburg TWP	-	3,120.12	3,120.12	-
Fire Protection	-	9,560.28	9,560.28	-
Township Hall	-	6,704.97	6,704.97	-
General Fund-Parker TWP	-	11,543.07	10,000.00	1,543.07
Township Hall	9,811.38	252.50	-	10,063.88
General Fund-Rutland TWP	2.03	-	-	2.03
Township Hall	6.74	-	-	6.74
General Fund-Sycamore TWP	7,411.88	2,027.52	5,000.00	4,439.40
Township Hall	10,738.62	5,505.56	10,000.00	6,244.18
General Fund-West Cherry	4.29	-	-	4.29
Township Hall	2,686.47	246.70	-	2,933.17
Subtotal Townships	71,612.30	50,192.03	58,733.94	63,070.39
Schools:				
General Fund - USD 283	49.44	139,543.95	139,447.10	146.29
Supplemental General	-	245,927.31	245,927.31	-
Capital Outlay	-	48,434.25	48,434.25	-
General Fund - USD 436	129.34	1,007,280.25	1,007,120.82	288.77
Recreation Commission	-	204,979.41	204,979.41	-
Rec Comm Employee Benefits	-	21,766.99	21,766.99	-
Bond and Interest	-	558,043.67	558,043.67	-
Capital Outlay	-	517,648.11	517,648.11	-
Supplemental General	-	1,170,417.62	1,170,417.62	-
General Fund - USD 445	82.71	2,498,783.66	2,498,696.26	170.11
Capital Outlay	-	1,344,473.99	1,344,473.99	-
Bond and Interest	-	1,567.01	1,567.01	-
Recreation Commission	-	628,992.58	628,992.58	-
Rec Comm Employee Benefits	-	118,992.07	118,992.07	-
Supplemental General	-	2,435,391.29	2,435,391.29	-
General Fund - USD 446	136.53	2,190,547.59	2,190,394.18	289.94
Capital Outlay	-	1,201,378.91	1,201,378.91	-
Recreation Commission	-	624,282.68	624,282.68	-
Rec Comm Employee Benefits	-	152,003.01	152,003.01	-
Library	-	421,244.85	421,244.85	-
Bond and Interest	-	420,543.03	420,543.03	-
Supplemental General	-	2,238,921.82	2,238,921.82	-
General Fund - USD 447	109.49	364,922.90	364,842.44	189.95
Capital Outlay	-	232,322.13	232,322.13	-
Recreation Commission	-	87,091.75	87,091.75	-
Supplemental General	-	505,504.80	505,504.80	-

MONTGOMERY COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (Continued):				
General Fund - USD 461	$ 14.11	$ 130,220.08	$ 130,203.34	$ 30.85
Capital Outlay	-	60,650.54	60,650.54	-
Recreation Commission	-	35,189.68	35,189.68	-
Bond and Interest	-	48,525.94	48,525.94	-
Supplemental General	-	122,926.71	122,926.71	-
General Fund - USD 484	7.18	13,443.44	13,434.87	15.75
Bond and Interest	-	3,502.76	3,502.76	-
Capital Outlay	-	6,623.00	6,623.00	-
Recreation Commission	-	2,788.40	2,788.40	-
Supplemental General	-	14,827.59	14,827.59	-
General Fund-CCC	-	9,386,062.10	9,386,062.10	-
Capital Outlay-CCC	-	470,926.37	470,926.37	-
General Fund-ICC	-	7,073,531.30	7,073,531.30	-
Subtotal Schools	528.80	36,750,223.54	36,749,620.68	1,131.66
Cemeteries				
Fawn Creek #1	7,382.40	12,765.64	10,000.00	10,148.04
Grandview #2	-	841.70	841.70	-
Harrisonville #3	422.67	422.36	800.00	45.03
Havana Cemetery #4	13,096.30	7,538.16	10,000.00	10,634.46
Jefferson #5	1,884.28	1,111.28	-	2,995.56
Robbins #7	58,936.92	4,778.79	10,000.00	53,715.71
Varner Ross #8	-	1,315.84	1,315.84	-
Springhill #9	13,622.36	3,825.40	5,000.00	12,447.76
Sycamore #10	-	10,695.72	10,695.72	-
Oakhill #11	-	7,111.61	7,111.61	-
Rutland #12	1,377.16	8,812.90	5,000.00	5,190.06
Liberty #13	871.65	9,005.73	9,000.00	877.38
Cherokee #14	23.82	4,277.03	4,149.99	150.86
Cherry #15	910.52	8,505.19	9,415.71	-
White #17	18,873.02	3,215.30	5,000.00	17,088.32
West Cherry #18	2,123.31	2,737.69	3,500.00	1,361.00
Blackjack #19	93.32	192.92	-	286.24
Subtotal Cemeteries	119,617.73	87,153.26	91,830.57	114,940.42
Watershed Districts:				
Verdigris Drainage #1	19,668.21	195.82	-	19,864.03
Verdigris Drainage #2	41,300.04	-	-	41,300.04
Verdigris Drainage #3	142.44	4,250.04	4,297.61	94.87
Bee Creek Watershed #15	1,814.52	20,132.41	20,000.00	1,946.93
Twin Caney Watershed #34	-	1,681.04	1,681.04	-
Duck Creek Watershed #59	0.47	3,669.42	3,638.76	31.13
Subtotal Watershed Districts	62,925.68	29,928.73	29,617.41	63,237.00
Wildcat Extension District #14:				
Wildcat Extension District #14	-	668,560.05	668,560.05	-
Subtotal Wildcat Extension District #14	-	668,560.05	668,560.05	-

MONTGOMERY COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Regional Library:				
General Fund	$ -	$ 250,512.61	$ 250,512.61	$ -
Employee Benefits	-	16,890.39	16,890.39	-
Subtotal Regional Library	-	267,403.00	267,403.00	-
Total Subdivisions	$ 311,613.19	$ 45,479,925.19	$ 45,515,244.46	$ 276,293.92
State Funds:				
State Educational Building	$ -	$ 436,442.69	$ 436,442.69	$ -
State Correctional Building	-	218,221.65	218,221.65	-
Total State Funds	$ -	$ 654,664.34	$ 654,664.34	$ -
Other Agency Funds:				
Payroll Clearing	$ 21,329.61	$ 44,526.99	$ 43,763.06	$ 22,093.54
Heritage Trust	16,644.13	14,830.75	14,604.75	16,870.13
Unclaimed Money	920.74	-	-	920.74
Stray Animal	(50,402.83)	476.00	3,074.90	(53,001.73)
Confiscated Cash Holding - Sheriff	910.82	-	-	910.82
Change	1,373.85	97,134.65	97,134.65	1,373.85
State VIN Fees	128.00	-	-	128.00
Sewer District No. 1 Escrow	5,101.00	-	-	5,101.00
Sewer District No. 4 Escrow	2,696.05	-	-	2,696.05
Candidate Registration Fee	-	200.00	200.00	-
Inmate	36,557.01	227,865.03	244,213.40	20,208.64
Inmate Trust	469.50	3,388.05	-	3,857.55
Inmate Wood Shop	176.33	-	-	176.33
Sheriff DTF	8,831.89	5.00	5.00	8,831.89
Law Library	151,702.34	30,556.59	30,167.46	152,091.47
Total Other Agency Funds	$ 196,438.44	$ 418,983.06	$ 433,163.22	$ 182,258.28
Distributable Funds:				
Current Tax	$ 36,584,677.69	$ 54,843,000.63	$ 57,602,255.48	$ 33,825,422.84
Delinquent Tax	632,861.47	3,237,477.83	3,146,413.30	723,926.00
Motor Vehicle Tax	887,541.90	4,552,008.04	4,530,819.73	908,730.21
Recreational Vehicle Tax	10,146.00	58,445.50	59,604.56	8,986.94
In Lieu of Tax	-	7,714.65	7,714.65	-
Special City and County Highway	-	1,172,499.27	1,172,499.27	-
Special Mineral Production Tax	-	6,233.45	6,233.45	-
Commercial Vehicle Tax	9,399.14	164,404.06	172,943.25	859.95
Neighborhood Revitalization	25,737.63	362,049.32	348,204.35	39,582.60
Total Distributable Funds:	$ 38,150,363.83	$ 64,403,832.75	$ 67,046,688.04	$ 35,507,508.54
Total Agency Funds	$ 38,658,415.46	$ 110,957,405.34	$ 113,649,760.06	$ 35,966,060.74

MONTGOMERY COUNTY, KANSAS

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Passed through State of Kansas Department of Health and Environment					
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	SFY 2024	10.557	$ -	$ 133,967.00	$ 128,256.00
Total U.S. Department of Agriculture			-	133,967.00	128,256.00
U.S. DEPARTMENT OF THE TREASURY					
Direct Grant					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	N/A	21.027	-	-	30,912.06
Passed through State of Kansas Department of Health and Environment					
Rural Health Innovations Grant - COVID-19	Not Assigned	21.027	881,715.73	-	881,715.73
		TOTAL 21.027	881,715.73	-	912,627.79
Total U.S. Department of the Treasury			881,715.73	-	912,627.79
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through State of Kansas Department of Health and Environment					
Public Health Emergency Preparedness	SFY 2025	93.069	-	13,050.00	13,050.00
Public Health Emergency Preparedness	SFY 2026	93.069	-	9,076.00	9,076.00
		TOTAL 93.069	-	22,126.00	22,126.00
Immunization Cooperative Agreements	SFY 2025	93.268	-	3,846.00	3,846.00
Immunization Cooperative Agreements - COVID-19	SFY 2025	93.268	-	64,410.00	64,410.00
		TOTAL 93.268	-	68,256.00	68,256.00
Strengthening US Public Health Infrastructure/Strategy	SFY 2025	93.967	-	1,942.34	31,268.96

MONTGOMERY COUNTY, KANSAS

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Passed through State of Kansas Department of Health and Environment					
Maternal and Child Health Services Block Grant to the States	SFY 2025	93.994	$ -	$ 24,802.00	$ 24,802.00
Total U.S. Department of Health and Human Services			-	117,126.34	146,452.96
U.S. DEPARTMENT OF DEFENSE					
Passed through State of Kansas					
Federal Flood Control Allocation	Not Assigned	12.106	1,273.04	2,121.75	2,121.75
Total U.S. Department of Defense			1,273.04	2,121.75	2,121.75
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through State of Kansas Department of Transportation					
Highway Safety Cluster					
State and Community Highway Safety	PT-1208-25	20.600	-	38,985.12	38,985.12
Highway Safety Cluster Total			-	38,985.12	38,985.12
Total U.S. Department of Transportation			-	38,985.12	38,985.12
U.S. DEPARTMENT OF JUSTICE					
Direct Grant					
Smart Prosecution Initiative	N/A	16.825	-	68,412.08	71,668.06
Total U.S. Department of Justice			-	68,412.08	71,668.06

MONTGOMERY COUNTY, KANSAS

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed through State of Kansas					
Emergency Management Performance Grants	EMPG 2024	97.042	$ -	$ 29,152.00	$ 29,152.00
Total U.S. Department of Homeland Security			-	29,152.00	29,152.00
TOTAL FEDERAL AWARDS			$ 882,988.77	$ 389,764.29	$ 1,329,263.68

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Montgomery County, Kansas and is presented on the cash basis of accounting modified for encumbrances. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the regulatory basis financial statement.

NOTE B -- INDIRECT COST RATE

Montgomery County, Kansas did not elect to use the de minimis indirect cost rate allowed under Section 200.414(f) of the Uniform Guidance.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Montgomery County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statement of Montgomery County, Kansas, as of and for the year ended December 31, 2025 and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated June 12, 2026.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered Montgomery County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Montgomery County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Montgomery County, Kansas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Montogomery County Kansas' Response to Findings
Government Auditing Standards requires the auditor to perform limited procedures on Montgonery County, Kansas' response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Montgomery County, Kansas' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 12, 2026

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Montgomery County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program
We have audited Montgomery County, Kansas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Montgomery County, Kansas' major federal programs for the year ended December 31, 2025. Montgomery County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Montgomery County, Kansas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Montgomery County, Kansas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Montgomery County, Kansas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Montgomery County, Kansas' federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Montgomery County, Kansas' compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance

requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Montgomery County, Kansas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 Montgomery County, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Montgomery County, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Montgomery County, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of This Report
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 12, 2026

MONTGOMERY COUNTY, KANSAS

Schedule of Findings and Questioned Costs
December 31, 2025

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statement:

The auditor's report expresses an adverse opinion on the basic financial statement of Montgomery County, Kansas on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	X	Yes		No
Significant deficiencies identified?		Yes	X	None Reported
Noncompliance or other matters required to be reported under *Government Auditing Standards*		Yes	X	No

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiencies identified?		Yes	X	None Reported

The auditor's report on compliance for the major federal award programs for Montgomery County, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		Yes	X	No

Identification of major programs:

U.S. DEPARTMENT OF THE TREASURY
Coronavirus State and Local Fiscal Recovery Funds- COVID-19 ALN # 21.027

The threshold for distinguishing Types A and B programs was $1,000,000.00.

Auditee qualified as a low risk auditee?		Yes	X	No

MONTGOMERY COUNTY, KANSAS

Schedule of Findings and Questioned Costs
December 31, 2025

II. FINANCIAL STATEMENT FINDINGS

Finding: 2025-001 – General Ledger Reconciliations

Criteria:
Internal controls should be in place that provide reasonable assurance that financial systems generate records for proper accountability for all funds and other assets of the County.

Condition:
Reconciliations of asset and liability accounts found transactions that were for the Motor Vehicle Operating Fund not recorded at all in the general ledger. These general ledger account reconciliations resulted in a material amount of general ledger adjustments posted after year end and through the date of the audit report.

Cause:
The County did not have adequate staff properly trained in the area of general ledger preparation, reconciliation, and review with regards to the Motor Vehicle Operating Fund.

Effect or potential effect:
The deficiencies in the design and operation of the internal controls in this area could adversely affect the recording, processing, summarization, and reporting of financial data if activity is not properly recorded in the general ledger when the activity is incurred.

Recommendation:
Additional training for staff is needed in the area of general ledger preparation, reconciliations and overall use of the general ledger software with regard to the Motor Vehicle Operating Fund.

Views of responsible officials and planned corrective action:
See the Corrective Action Plan on page 110 of the current year audit.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

MONTGOMERY COUNTY, KANSAS

Summary Schedule of Prior Audit Findings
December 31, 2025

Finding: 2024-001 – General Ledger Reconciliations

Condition:
Reconciliations of asset and liability accounts found transactions that were for the Motor Vehicle Operating Fund not recorded at all in the general ledger. These general ledger account reconciliations resulted in a material amount of general ledger adjustments posted after year end and through the date of the audit report.

Recommendation:
Additional training for staff is needed in the area of general ledger preparation, reconciliations and overall use of the general ledger software with regard to the Motor Vehicle Operating Fund.

Current Status:
This is a repeat finding, see finding 2025-001.

Montgomery County

217 E. Laurel

Independence, KS 67301

620-330-1200

Corrective Action Plan

June 12, 2026

Cognizant or Oversight Agency for Audit

Montgomery County, Kansas respectfully submits the following corrective action plan for the year ended December 31, 2025.

Name and address of independent public accounting firm: Jarred, Gilmore & Phillips, PA, P.O. Box 779, 1815 S Santa Fe, Chanute, Kansas 66720.

Audit period: Year ended December 31, 2025.

The finding from the June 12, 2026 schedule of findings and questioned costs are discussed below. The finding is numbered consistently with the number assigned in the schedule.

Finding: 2025-001 – General Ledger Reconciliations

Recommendation:

Additional training for staff is needed in the area of general ledger preparation, reconciliations and overall use of the general ledger software with regards to the Motor Vehicle Operating Fund.

Views of responsible officials and planned corrective action:

Montgomery County is currently beginning the process of identifying and bringing in a new software system to replace the current Komtek system. The process was started towards the end of the 2025 fiscal year with a projected full implementation date in fiscal year 2026. While the new system is being installed the County Administrator and/or Assistant County Administrator will be tracking the Motor Vehicle Operating Fund activity with the County Treasurer to ensure that the operation is maintaining the records according to the statutes and all reporting requirements as required by law.

The County Commissioners are committed to maintaining a balanced and transparent general ledger for all functions of Montgomery County. They will be monitoring the Motor Vehicle Operating Fund activity and will request, at a minimum, quarterly reports from the County Treasurer concerning the Motor Vehicle Operating Fund activity.

If the Oversight Agency for Audit has questions regarding this plan, please call Jonathan Booe, County Administrator, (620) 330-1200.

Sincerely,

Jonathan Booe, CPM

Montgomery County, Kansas