CHAUTAUQUA COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CHAUTAUQUA COUNTY, KANSAS
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VARNEY
& ASSOCIATES, CPAs, LLC

April 2, 2026

County Commissioners
Chautauqua County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Chautauqua County, Kansas (the County), as of and for the year ended December 31, 2025, and the related notes to the financial statement.

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

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

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. 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 audits. 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 the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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.

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- Exercise professional 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

Supplementary Information (Continued)

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Chautauqua County, Kansas for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated March 28, 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/municpal-services. The 2025 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, 2025, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CHAUTAUQUA COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 142,839	$ -	$ 649,843	$ 706,483	$ 86,199	$ 11,365	$ 97,564
Special Purpose Funds							
Ambulance District No. 1 Fund	11,834	-	49,295	55,806	5,323	-	5,323
Ambulance District No. 2 Fund	39,288	-	132,946	159,339	12,895	-	12,895
Appraiser's Cost Fund	3,125	-	121,671	124,314	482	4,174	4,656
Direct Election Fund	6,077	-	58,826	49,982	14,921	518	15,439
Employee Benefits Fund	148,550	-	951,387	876,098	223,839	(3,770)	220,069
Fair Fund	60	-	9,638	10,000	(302)	-	(302)
Health Fund	44,964	-	236,000	252,322	28,642	(19)	28,623
Mental Health Fund	-	-	40,450	40,450	-	-	-
Law Enforcement/EMS Fund	117,216	-	928,011	944,212	101,015	1,585	102,600
Intellectual Disabilities Fund	147	-	19,318	19,465	-	-	-
Noxious Weed Fund	55,979	-	27,468	56,474	26,973	89	27,062
Road and Bridge Fund	195,427	-	1,453,164	1,317,520	331,071	36,933	368,004
Rural Fire District No. 1 Fund	3,989	-	28,304	51,288	(18,995)	19,000	5
Rural Fire District No. 2 Fund	2,177	-	16,036	19,300	(1,087)	-	(1,087)
Rural Fire District No. 3 Fund	3,697	-	18,429	22,126	-	-	-
Rural Fire District No. 4 Fund	9,811	-	40,259	50,070	-	-	-
Rural Fire District No. 5 Fund	942	-	8,493	9,435	-	-	-
Rural Fire District No. 6 Fund	791	-	4,825	5,616	-	-	-
Rural Fire District No. 8 Fund	2,877	-	12,297	15,174	-	-	-
Service Program for the Elderly Fund	257	-	53,069	53,326	-	-	-
Special Alcohol Program Fund	1,028	-	5,754	4,000	2,782	-	2,782
Special Bridge Fund	276,421	-	222,762	140,372	358,811	22,341	381,152
Special Park and Recreation Fund	773	-	3,008	2,502	1,279	-	1,279
Special Capital Improvement Fund	372,909	-	41,500	212,143	202,266	-	202,266
Special Equipment Reserve Fund	595,378	-	97,000	126,051	566,327	-	566,327
Special Highway Fund	50,000	-	120,000	-	170,000	-	170,000
Special Machinery Fund	352,810	-	100,000	-	452,810	-	452,810
Emergency Telephone Service Fund	172,773	-	70,090	116,903	125,960	-	125,960
American Rescue Plan Act Fund	9,464	-	-	3,156	6,308	-	6,308
Memorial Fund	81,152	-	-	-	81,152	-	81,152
Mediation Fund	50	-	50	-	100	-	100
LATCF Fund	62,373	-	-	7,044	55,329	-	55,329
Stray Animal Fund	-	-	2,071	-	2,071	-	2,071

(Continued)

The accompanying notes are an integral part of this financial statement.

See Independent Auditor's Report.

CHAUTAUQUA COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Fund							
No Fund Warrants Fund	$ 34,869	$ -	$ -	$ -	$ 34,869	$ -	$ 34,869
Business Fund							
Solid Waste Fund	505,512	-	17,000	431,507	91,005	-	91,005
Trust Fund							
Special Auto Fund	964	-	33,695	34,269	390	-	390
Prosecuting Attorney Training Fund	5,968	-	347	400	5,915	-	5,915
Special Law Enforcement Trust Fund	26,467	-	7,085	12,400	21,152	-	21,152
Register of Deeds Technology Fund	11,529	-	4,184	3,631	12,082	-	12,082
County Clerk Technology Fund	5,378	-	1,046	1,648	4,776	-	4,776
County Treasurer Technology Fund	1,980	-	1,046	-	3,026	-	3,026
Drug Forfeitures Fund	112	-	-	-	112	-	112
Prosecuting Attorney Check Fees Fund	1,004	-	-	-	1,004	-	1,004
Victim Witness Program Fund	5,770	-	-	-	5,770	-	5,770
CDBG Microloan Fund	911	-	-	-	911	-	911
Employee Benefit Trust Fund	2,258	-	5,050	4,800	2,508	-	2,508
Diversion Fees Fund	20,101	-	2,331	-	22,432	-	22,432
Health Insurance Claims Fund	520,947	-	312,972	274,856	559,063	-	559,063
Total Primary Government	$ 3,908,948	$ -	$ 5,904,649	$ 6,214,482	$ 3,599,115	$ 92,216	$ 3,693,402

Composition of Cash:	
Checking Accounts	$ 8,151,642
Certificates of deposits	209,165
Cash on hand	900
Total Cash	$ 8,361,707
Agency Funds	(4,668,305)
Total Reporting Entity (Excluding Agency Funds)	$ 3,693,402

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

The following types of funds comprise the financial activities of the County:

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

Special Purpose Fund – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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.

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

Trust Fund - 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 purely custodial capacity.

Basis of Accounting

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

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

Note 2: Budgetary Information

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the following funds: Noxious Weed and Emergency Telephone Service.

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

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

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

Special Capital Improvement Fund
Special Equipment Reserve Fund
Special Highway Fund
Stray Animal Fund
Special Machinery Fund
LATCF Fund
American Rescue Plan Act Fund

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

Note 3: Deposits and Investments (Continued)

Cash

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposits 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 policies 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 County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of deposits was $8,360,807 and the bank balance was $8,840,331. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4: Stewardship, Compliance, and Accountability

We noted no material violations of Kansas statutes during the period under evaluation.

Note 5: Defined Benefit Pension Plan

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

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

Note 5: Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F 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 $176,125 for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $1,317,151. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 6: Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 19,000
Appraiser	Special Equipment Reserve	K.S.A. 19-119	18,000
Law Enforcement/EMS	Special Equipment Reserve	K.S.A. 19-119	60,000
Road & Bridge	Special Highway	K.S.A. 68-141g	120,000
Road & Bridge	Special Machinery	K.S.A. 68-141g	100,000
Road & Bridge	Special Bridge	K.S.A. 68-141g	130,000
Solid Waste	General	Commission	125,000
Solid Waste	Road and Bridge	Commission	275,000
			$ 847,000

Note 7: Employee Benefit Fund

In July, 1996, the County established an Employee Benefit Trust Fund. Employees may set aside up to $1,200 per year of payroll withholdings to be used to offset costs of un-reimbursed medical expenses and child care expenses. The benefit amount elected by the employee is withheld throughout the year and deposited into this trust fund. The employee is allowed to draw the full $1,200 at any time during the year, despite having not paid in enough payroll withholding to fund the withdrawal. As a result, the County is potentially liable for the excess of the employee withdrawal over their contribution, in the event of employment termination or separation.

Note 8: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

As part of their risk management plan, the County has joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of $200,000 for property coverage, $150,000 for crime coverage, and $250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of $1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management.

Note 9: Litigation

As of the date of this report, the County is not a party to any known pending or threatened litigation, claims or assessment, or any unasserted claims or assessments.

Note 10: Closure and Postclosure Care Costs of Landfill

During 1994, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The cost for providing the cover of the landfill was $160,000 and was paid from the Solid Waste Fund in 1995. In addition to this $160,000 cost for providing the final cover, the County estimated that it would expend $10,391 per year over the thirty year monitoring period to provide for monitoring and post-closure care of the landfill site. In actuality, the costs have been running lower than estimated in the years following the closure of the landfill.

Note 11: Subsequent events

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

Note 12: Long-Term Debt Schedule

ISSUE	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Lease									
2016 Caterpillar Motor Grader	2.75%	4/11/22	$ 195,000	2/1/27	$ 119,547	$ -	$ 38,767	$ 80,780	$ 3,297

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

	2026	2027	Total
PRINCIPAL			
Finance Lease			
2016 Caterpillar Motor Grader	$ 39,842	$ 40,938	$ 80,780
INTEREST			
Finance Lease			
2016 Caterpillar Motor Grader	$ 2,221	$ 1,126	$ 3,347
TOTAL DEBT SERVICE	$ 42,063	$ 42,064	$ 84,127

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

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

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 780,858	$ -	$ 780,858	$ 706,483	$ (74,375)
Special Purpose Funds					
Ambulance District No. 1	62,175	-	62,175	55,806	(6,369)
Ambulance District No. 2	196,000	-	196,000	159,339	(36,661)
Appraiser's Cost	130,000	-	130,000	124,314	(5,686)
Direct Election	75,400	-	75,400	49,982	(25,418)
Employee Benefits	1,110,000	-	1,110,000	876,098	(233,902)
Fair	10,000	-	10,000	10,000	-
Health	311,000	-	311,000	252,322	(58,678)
Mental Health	42,000	-	42,000	40,450	(1,550)
Law Enforcement/EMS	993,201	-	993,201	944,212	(48,989)
Intellectual Disabilities	20,000	-	20,000	19,465	(535)
Noxious Weed	59,825	-	59,825	56,474	(3,351)
Road and Bridge	1,417,143	-	1,417,143	1,317,520	(99,623)
Rural Fire District No. 1	166,648	-	166,648	51,288	(115,360)
Rural Fire District No. 2	34,773	-	34,773	19,300	(15,473)
Rural Fire District No. 3	35,121	-	35,121	22,126	(12,995)
Rural Fire District No. 4	95,358	-	95,358	50,070	(45,288)
Rural Fire District No. 5	23,906	-	23,906	9,435	(14,471)
Rural Fire District No. 6	8,408	-	8,408	5,616	(2,792)
Rural Fire District No. 8	27,209	-	27,209	15,174	(12,035)
Service Program for the Elderly	55,000	-	55,000	53,326	(1,674)
Special Alcohol	4,000	-	4,000	4,000	-
Special Bridge	210,000	-	210,000	140,372	(69,628)
Special Parks and Recreation Fund	2,500	-	2,500	2,502	2
Emergency Telephone Service	115,000	-	115,000	116,903	1,903
Business Fund					
Solid Waste	446,000	-	446,000	431,507	(14,493)
	$ 6,431,525	$ -	$ 6,431,525	$ 5,534,084	$ (897,441)

See Independent Auditor's Report.

CHAUTAUQUA COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With comparative actual totals for the prior year ended December 31, 2024)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem taxes	$ 209,360	$ 28,943	$ 24,666	$ 4,277
Motor vehicle taxes	16,995	18,941	18,881	60
Recreational vehicle tax	296	338	309	29
Delinquent taxes	2,836	3,787	-	3,787
Countywide sales tax	273,175	328,959	325,000	3,959
Commercial vehicle fees	866	931	779	152
In Lieu of tax	1,111	1,148	-	1,148
Mineral production tax	2,659	690	5,000	(4,310)
Interest on tax	26,590	43,842	55,000	(11,158)
Local alcoholic liquor tax	4,012	3,008	2,000	1,008
Licenses, fees and property	25,548	33,336	34,000	(664)
Interest on Investments	41,139	50,087	50,000	87
Prisoner Board	3,090	9,448	13,000	(3,552)
Transfers in	-	125,000	125,500	(500)
Miscellaneous	36,168	1,385	-	1,385
Total Cash Receipts	$ 643,845	$ 649,843	$ 654,135	$ (4,292)

(continued)

CHAUTAUQUA COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
EXPENDITURES AND TRANSFERS				
County Commission				
Personnel services	$ 26,435	$ 26,935	$ 44,580	$ (17,645)
Contractual services	65,117	72,943	62,000	10,943
Commodities	-	38	2,000	(1,962)
Capital outlay	-	-	26,500	(26,500)
Reimbursed expenses	(2,309)	(2,382)	(10,000)	7,618
Total County Commission	$ 89,243	$ 97,534	$ 125,080	$ (27,546)
County Clerk				
Personnel services	$ 49,350	$ 60,002	$ 65,000	$ (4,998)
Contractual services	22,052	19,106	18,000	1,106
Commodities	127	1,005	2,400	(1,395)
Capital outlay	7,657	1,575	-	1,575
Transfers out	-	3,000	-	3,000
Reimbursed expenses	(4,506)	(4,180)	(4,000)	(180)
Total County Clerk	$ 74,680	$ 80,508	$ 81,400	$ (892)
County Treasurer				
Personnel services	$ 62,436	$ 66,990	$ 72,936	$ (5,946)
Contractual services	18,036	25,522	24,000	1,522
Commodities	6,341	1,194	2,160	(966)
Capital outlay	-	-	500	(500)
Transfers out	-	5,000	-	5,000
Reimbursed expenses	(714)	(641)	-	(641)
Total County Treasurer	$ 86,099	$ 98,065	$ 99,596	$ (1,531)
Register of Deeds				
Personnel services	$ 58,555	$ 54,961	$ 62,000	$ (7,039)
Contractual services	3,891	4,677	5,000	(323)
Commodities	2,477	9,665	3,000	6,665
Capital outlay	-	210	2,000	(1,790)
Reimbursed expense	(783)	(954)	-	(954)
Total Register of Deeds	$ 64,140	$ 68,559	$ 72,000	$ (3,441)
Indigent Attorney Fees				
Contractual services	$ 13,055	$ 9,529	$ 30,000	$ (20,471)
Reimbursed expense	(4,974)	(3,309)	-	(3,309)
Total Indigent Attorney Fees	$ 8,081	$ 6,220	$ 30,000	$ (23,780)
District Court				
Contractual services	$ 9,727	$ 12,446	$ 19,900	$ (7,454)
Commodities	2,820	2,286	5,100	(2,814)
Capital outlay	1,136	3,000	3,000	-
Transfers out	-	11,000	-	11,000
Reimbursed expenses	(43)	(43)	-	(43)
Total District Court	$ 13,640	$ 28,689	$ 28,000	$ 689

(continued)

CHAUTAUQUA COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Courthouse General				
Personnel services	$ 30,555	$ 31,598	$ 36,050	$ (4,452)
Contractual services	108,161	105,992	86,800	19,192
Commodities	5,023	5,059	20,000	(14,941)
Reimbursed expense	(8,824)	(8,403)	(8,000)	(403)
Total Courthouse General	$ 134,915	$ 134,246	$ 134,850	$ (604)
County Counselor				
Personnel services	$ 18,260	$ 22,404	$ 19,000	$ 3,404
Contractual services	315	365	300	65
Capital outlay	-	-	200	(200)
Total County Counselor	$ 18,575	$ 22,769	$ 19,500	$ 3,269
Human Resources				
Personnel services	$ 37,650	$ 38,652	$ 38,500	$ 152
Contractual services	6,199	6,395	8,000	(1,605)
Commodities	425	602	1,100	(498)
Capital outlay	-	-	100	(100)
Reimbursed expense	(15)	(15)	-	(15)
Total Human Resources	$ 44,259	$ 45,634	$ 47,700	$ (2,066)
Emergency Preparedness				
Personnel services	$ 27,812	$ 33,155	$ 25,000	$ 8,155
Contractual services	8,349	10,442	9,000	1,442
Commodities	2,624	2,028	4,082	(2,054)
Capital outlay	-	-	500	(500)
Reimbursed expense	-	(480)	(3,000)	2,520
Total Emergency Preparedness	$ 38,785	$ 45,145	$ 35,582	$ 9,563
Indigent Coroner/Burial Expenses	$ 11,421	$ 26,053	$ 20,000	$ 6,053
County Building Maintenance	12,500	13,658	50,000	(36,342)
Animal Shelter	5,750	3,788	5,750	(1,962)
Historical Society	7,000	7,000	7,000	-
Conservation District	17,400	17,400	17,400	-
Rural Opportunity Zone	1,500	1,500	1,500	-
Economic Development	1,645	2,246	2,500	(254)
SART testing	-	7,439	3,000	4,439
Cash over and short	-	30	-	30
Total Expenditures	$ 629,633	$ 706,483	$ 780,858	$ (74,375)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 14,212	$ (56,640)		
UNENCUMBERED CASH - JANUARY 1	128,627	142,839		
UNENCUMBERED CASH - DECEMBER 31	$ 142,839	$ 86,199		

CHAUTAUQUA COUNTY, KANSAS
AMBULANCE DISTRICT NO. 1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 48,600	$ 42,140	$ 49,821	$ (7,681)
Motor vehicle	4,699	4,721	4,087	634
Recreational vehicle	84	64	76	(12)
Delinquent	386	770	-	770
16/20 M Truck	1,007	960	1,007	(47)
Commercial vehicle fees	562	625	487	138
Watercraft	18	15	11	4
Total Cash Receipts	$ 55,356	$ 49,295	$ 55,489	$ (6,194)
EXPENDITURES AND TRANSFERS				
Contractual services	$ 50,033	$ 55,806	$ 62,175	$ (6,369)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,323	$ (6,511)		
UNENCUMBERED CASH - JANUARY 1	6,511.00	11,834		
UNENCUMBERED CASH - DECEMBER 31	$ 11,834	$ 5,323		

CHAUTAUQUA COUNTY, KANSAS
AMBULANCE DISTRICT NO. 2 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 149,204	$ 113,434	$ 143,341	$ (29,907)
Motor vehicle	15,643	14,772	13,977	795
Recreational vehicle	271	281	241	40
Delinquent	3,100	3,537	-	3,537
16/20 M Truck	540	465	672	(207)
Commercial vehicle fees	450	321	271	50
Watercraft	144	136	104	32
Total Cash Receipts	$ 169,352	$ 132,946	$ 158,606	$ (25,660)
EXPENDITURES AND TRANSFERS				
Contractual services	$ 154,346	$ 159,339	$ 196,000	$ (36,661)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,006	$ (26,393)		
UNENCUMBERED CASH - JANUARY 1	24,282	39,288		
UNENCUMBERED CASH - DECEMBER 31	$ 39,288	$ 12,895		

CHAUTAUQUA COUNTY, KANSAS
APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 113,234	$ 104,964	$ 114,120	$ (9,156)
Motor vehicle	9,376	10,482	9,828	654
Recreational vehicle	165	188	175	13
Delinquent	1,687	2,358	-	2,358
16/20 M Truck	823	619	802	(183)
Commercial vehicle fees	442	527	443	84
Watercraft	71	87	83	4
Reimbursements	120	-	-	-
Officer fees	239	2,446	500	1,946
Total Cash Receipts	$ 126,157	$ 121,671	$ 125,951	$ (4,280)
EXPENDITURES AND TRANSFERS				
Personnel services	$ 75,136	$ 69,022	$ 80,000	$ (10,978)
Contractual services	31,626	35,244	40,000	(4,756)
Commodities	3,176	2,048	5,000	(2,952)
Capital outlay	-	-	5,000	(5,000)
Transfers out	18,000	18,000	-	18,000
Total Expenditures	$ 127,938	$ 124,314	$ 130,000	$ (5,686)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,781)	$ (2,643)		
UNENCUMBERED CASH - JANUARY 1	4,906	3,125		
UNENCUMBERED CASH - DECEMBER 31	$ 3,125	$ 482		

CHAUTAUQUA COUNTY, KANSAS
DIRECT ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 62,418	$ 51,238	$ 55,823	$ (4,585)
Motor vehicle	4,709	5,611	5,417	194
Recreational vehicle	83	101	96	5
Delinquent	823	1,243	-	1,243
16/20 M Truck	473	295	442	(147)
Commercial vehicle fees	211	290	244	46
Watercraft	34	48	46	2
Total Cash Receipts	$ 68,751	$ 58,826	$ 62,068	$ (3,242)
EXPENDITURES AND TRANSFERS				
Personnel services	$ 32,996	$ 33,989	$ 34,000	$ (11)
Contractual services	47,540	18,632	33,000	(14,368)
Commodities	1,119	605	8,400	(7,795)
Capital outlay	-	1,487	-	1,487
Miscellaneous	-	300	-	300
Reimbursed expense	(9,565)	(5,031)	-	(5,031)
Total Expenditures	$ 72,090	$ 49,982	$ 75,400	$ (25,418)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,339)	$ 8,844		
UNENCUMBERED CASH - JANUARY 1	9,416	6,077		
UNENCUMBERED CASH - DECEMBER 31	$ 6,077	$ 14,921		

CHAUTAUQUA COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 830,271	$ 844,121	$ 916,467	$ (72,346)
Motor vehicle	73,457	78,656	72,061	6,595
Recreational vehicle	1,287	1,405	1,283	122
Delinquent	13,186	17,659	-	17,659
16/20 M Truck	5,748	5,038	5,877	(839)
Commercial vehicle fees	3,588	3,871	3,248	623
Watercraft	579	637	608	29
Total Cash Receipts	$ 928,116	$ 951,387	$ 999,544	$ (48,157)
EXPENDITURES AND TRANSFERS				
Personnel services	$ 998,472	$ 942,695	$ 1,125,000	$ (182,305)
Reimbursed expense	(10,647)	(66,597)	(15,000)	(51,597)
Total Expenditures	$ 987,825	$ 876,098	$ 1,110,000	$ (233,902)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (59,709)	$ 75,289		
UNENCUMBERED CASH - JANUARY 1	208,259	148,550		
UNENCUMBERED CASH - DECEMBER 31	$ 148,550	$ 223,839		

CHAUTAUQUA COUNTY, KANSAS
FAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 8,851	$ 8,473	$ 9,225	$ (752)
Motor vehicle	834	853	767	86
Recreational vehicle	15	15	14	1
Delinquent	146	191	-	191
16/20 M Truck	62	58	63	(5)
Commercial vehicle fees	41	41	35	6
Watercraft	7	7	6	1
Total Cash Receipts	$ 9,956	$ 9,638	$ 10,110	$ (472)
EXPENDITURES AND TRANSFERS				
Personnel services	$ 10,000	$ 10,000	$ 10,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (44)	$ (362)		
UNENCUMBERED CASH - JANUARY 1	104	60		
UNENCUMBERED CASH - DECEMBER 31	$ 60	$ (302)		

CHAUTAUQUA COUNTY, KANSAS
HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 27,209	$ 144,524	$ 155,076	$ (10,552)
Motor vehicle	14,259	5,532	2,362	3,170
Recreational vehicle	250	92	42	50
Delinquent	2,450	1,722	-	1,722
16/20 M Truck	1,075	989	193	796
Commercial vehicle fees	704	136	106	30
Watercraft	114	21	20	1
Intergovernmental	81,788	58,409	90,000	(31,591)
Service fees	33,635	24,575	40,000	(15,425)
Total Cash Receipts	$ 161,484	$ 236,000	$ 287,799	$ (51,799)
EXPENDITURES AND TRANSFERS				
Personnel services	$ 189,899	$ 196,638	$ 234,000	$ (37,362)
Contractual services	25,534	25,685	33,000	(7,315)
Commodities	25,945	26,673	44,000	(17,327)
Capital outlay	-	3,326	-	3,326
Transfers out	40,000	-	-	-
Total Expenditures	$ 281,378	$ 252,322	$ 311,000	$ (58,678)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (119,894)	$ (16,322)		
UNENCUMBERED CASH - JANUARY 1	164,858	44,964		
UNENCUMBERED CASH - DECEMBER 31	$ 44,964	$ 28,642		

CHAUTAUQUA COUNTY, KANSAS
MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 36,739	$ 35,801	$ 38,877	$ (3,076)
Motor vehicle	2,928	3,429	3,187	242
Recreational vehicle	51	61	57	4
Delinquent	502	751	-	751
16/20 M Truck	201	209	260	(51)
Commercial vehicle fees	148	171	144	27
Watercraft	24	28	27	1
Total Cash Receipts	$ 40,593	$ 40,450	$ 42,552	$ (2,102)
EXPENDITURES AND TRANSFERS				
Contractual services	$ 40,869	$ 40,450	$ 42,000	$ (1,550)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (276)	$ -		
UNENCUMBERED CASH - JANUARY 1	276	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -		

CHAUTAUQUA COUNTY, KANSAS
LAW ENFORCEMENT/EMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 719,268	$ 822,465	$ 891,521	$ (69,056)
Motor vehicle	84,095	73,735	62,430	11,305
Recreational vehicle	1,469	1,304	1,112	192
Delinquent	14,044	16,880	-	16,880
16/20 M Truck	6,002	5,923	5,091	832
Commercial vehicle fees	4,211	3,370	2,814	556
Watercraft	681	552	526	26
Officer fees	2,855	2,385	-	2,385
Miscellaneous	4,334	1,397	-	1,397
Total Cash Receipts	$ 836,959	$ 928,011	$ 963,494	$ (35,483)
EXPENDITURES				
County Attorney				
Personnel services	$ 65,951	$ 61,205	$ 97,200	$ (35,995)
Contractual services	17,896	16,365	13,000	3,365
Commodities	1,293	528	2,000	(1,472)
Sheriff				
Personnel services	250,847	258,040	237,930	20,110
Contractual services	30,285	38,920	50,200	(11,280)
Commodities	38,337	41,331	45,000	(3,669)
Transfers out	-	-	4,700	(4,700)
Reimbursed expense	(1,853)	(1,868)	-	(1,868)
Jail				
Personnel services	207,607	165,573	175,100	(9,527)
Contractual services	32,113	28,941	28,000	941
Commodities	56,458	30,982	76,650	(45,668)
Capital outlay	-	2,244	10,500	(8,256)
Transfers out	1,790	60,000	-	60,000
Reimbursed expense	(3,166)	(9,448)	-	(9,448)
Dispatch				
Personnel services	133,557	168,760	169,950	(1,190)
Contractual services	23,116	24,904	15,642	9,262
Commodities	2,766	3,892	5,000	(1,108)
Capital outlay	-	-	6,500	(6,500)
Juvenile Detention				
Contractual services	31,432	53,843	55,829	(1,986)
Total Expenditures	$ 888,429	$ 944,212	$ 993,201	$ (48,989)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (51,470)	$ (16,201)		
UNENCUMBERED CASH - JANUARY 1	168,686	117,216		
UNENCUMBERED CASH - DECEMBER 31	$ 117,216	$ 101,015		

CHAUTAUQUA COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 17,702	$ 16,983	$ 18,454	$ (1,471)
Motor vehicle	1,692	1,707	1,535	172
Recreational vehicle tax	30	30	27	3
Delinquent	294	385	-	385
16/20 M truck tax	134	116	125	(9)
Commercial vehicle fees	82	83	69	14
Watercraft tax	13	14	13	1
Total Cash Receipts	$ 19,947	$ 19,318	$ 20,223	$ (905)
EXPENDITURES				
Contractual services	$ 20,000	$ 19,465	$ 20,000	$ (535)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (53)	$ (147)		
UNENCUMBERED CASH - JANUARY 1	200	147		
UNENCUMBERED CASH - DECEMBER 31	$ 147	$ -		

CHAUTAUQUA COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 68,178	$ (1,019)	$ -	$ (1,019)
Motor vehicle	5,540	6,270	5,916	354
Recreational vehicle tax	98	112	105	7
Delinquent	928	1,282	-	1,282
16/20 M Truck	503	361	482	(121)
Commercial vehicle fees	258	317	267	50
Watercraft tax	42	52	50	2
Miscellaneous	-	20,093	-	20,093
Total Cash Receipts	$ 75,547	$ 27,468	$ 6,820	$ 20,648
EXPENDITURES				
Personnel services	$ 30,179	$ 31,627	$ 33,500	$ (1,873)
Contractual services	4,303	3,709	1,500	2,209
Commodities	44,017	71,940	58,325	13,615
Capital outlay	-	-	1,500	(1,500)
Transfers out	10,000	-	-	-
Reimbursed expense	(34,070)	(50,802)	(35,000)	(15,802)
Total Expenditures	$ 54,429	$ 56,474	$ 59,825	$ (3,351)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 21,118	$ (29,006)		
UNENCUMBERED CASH - JANUARY 1	34,861	55,979		
UNENCUMBERED CASH - DECEMBER 31	$ 55,979	$ 26,973		

CHAUTAUQUA COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 813,611	$ 680,331	$ 740,942	$ (60,611)
Motor vehicle	80,972	79,506	70,618	8,888
Recreational vehicle tax	1,417	1,415	1,257	158
Delinquent	13,859	17,671	-	17,671
16/20 M truck tax	6,113	5,613	5,759	(146)
Commercial vehicle fees	3,995	3,800	3,183	617
In Lieu of tax	370	383	-	383
Watercraft tax	646	624	595	29
Special city and county highway	256,575	219,768	203,522	16,246
Miscellaneous	13	105	-	105
Reimbursements	18	168,948	-	168,948
Transfers in	-	275,000	275,000	-
Total Cash Receipts	$ 1,177,589	$ 1,453,164	$ 1,300,876	$ 152,288
EXPENDITURES				
Personnel services	$ 365,773	$ 305,041	$ 450,000	$ (144,959)
Contractual services	72,061	96,698	49,000	47,698
Commodities	690,872	545,673	843,143	(297,470)
Capital outlay	55,717	20,108	75,000	(54,892)
Transfers out	120,000	350,000	-	350,000
Total Expenditures	$ 1,304,423	$ 1,317,520	$ 1,417,143	$ (99,623)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (126,834)	$ 135,644		
UNENCUMBERED CASH - JANUARY 1	322,261	195,427		
UNENCUMBERED CASH - DECEMBER 31	$ 195,427	$ 331,071		

CHAUTAUQUA 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 totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 17,353	$ 17,864	$ 26,139	$ (8,786)
Motor vehicle	1,895	1,793	1,456	439
Recreational vehicle	30	23	26	4
Delinquent	157	295	-	157
16/20 M truck	465	369	389	76
Commercial vehicle fees	82	79	72	10
Watercraft	8	6	7	1
Other intergovernmental	7,423	7,875	-	7,423
Total Cash Receipts	$ 27,413	$ 28,304	$ 28,089	$ (676)
EXPENDITURES				
Contractual services	$ 26,140	$ 51,288	$ 166,648	$ (115,360)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,273	$ (22,984)		
UNENCUMBERED CASH - JANUARY 1	2,716	3,989		
UNENCUMBERED CASH - DECEMBER 31	$ 3,989	$ (18,995)		

CHAUTAUQUA COUNTY, KANSAS
RURAL FIRE DISTRICT No. 2 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 16,457	$ 14,557	$ 16,763	$ (2,206)
Motor vehicle	1,132	1,120	988	132
Recreational vehicle	22	37	22	15
Delinquent	257	240	-	240
16/20 M Truck	60	46	55	(9)
Commercial vehicle fees	40	31	44	(13)
Watercraft	5	5	4	1
Total Cash Receipts	$ 17,973	$ 16,036	$ 17,876	$ (1,840)
EXPENDITURES				
Contractual services	$ 16,763	$ 19,300	$ 34,773	$ (15,473)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,210	$ (3,264)		
UNENCUMBERED CASH - JANUARY 1	967	2,177		
UNENCUMBERED CASH - DECEMBER 31	$ 2,177	$ (1,087)		

CHAUTAUQUA COUNTY, KANSAS
RURAL FIRE DISTRICT No. 3 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 16,185	$ 15,911	$ 16,700	$ (789)
Motor vehicle	1,651	1,762	1,406	356
Recreational vehicle tax	41	48	35	13
Delinquent	377	575	-	575
16/20 M Truck	96	83	91	(8)
Commercial vehicle fees	65	35	50	(15)
Watercraft	13	15	12	3
Total Cash Receipts	$ 18,428	$ 18,429	$ 18,294	$ 135
EXPENDITURES				
Contractual services	$ 16,700	$ 22,126	$ 35,121	$ (12,995)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,728	$ (3,697)		
UNENCUMBERED CASH - JANUARY 1	1,969	3,697		
UNENCUMBERED CASH - DECEMBER 31	$ 3,697	$ -		

CHAUTAUQUA COUNTY, KANSAS
RURAL FIRE DISTRICT No. 4 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 34,720	$ 33,882	$ 34,787	$ (905)
Motor vehicle	3,826	3,718	3,548	170
Recreational vehicle	65	59	63	(4)
Delinquent	451	319	-	319
16/20 M Truck	89	1,912	82	1,830
Commercial vehicle fees	345	334	275	59
Watercraft	37	35	32	3
Total Cash Receipts	$ 39,533	$ 40,259	$ 38,787	$ 1,472
EXPENDITURES				
Contractual services	$ 34,787	$ 50,070	$ 95,358	$ (45,288)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,746	$ (9,811)		
UNENCUMBERED CASH - JANUARY 1	5,065	9,811		
UNENCUMBERED CASH - DECEMBER 31	$ 9,811	$ -		

CHAUTAUQUA COUNTY, KANSAS
RURAL FIRE DISTRICT No. 5 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 7,842	$ 7,763	$ 8,092	$ (329)
Motor vehicle	462	512	491	21
Recreational vehicle	12	8	10	(2)
Delinquent	68	203	-	203
16/20 M truck	5	4	8	(4)
Watercraft	4	3	4	(1)
Total Cash Receipts	$ 8,393	$ 8,493	$ 8,605	$ (112)
EXPENDITURES				
Contractual services	$ 8,092	$ 9,435	$ 23,906	$ (14,471)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 301	$ (942)		
UNENCUMBERED CASH - JANUARY 1	641	942		
UNENCUMBERED CASH - DECEMBER 31	$ 942	$ -		

CHAUTAUQUA COUNTY, KANSAS
RURAL FIRE DISTRICT No. 6 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 4,568	$ 4,434	$ 4,609	$ (175)
Motor vehicle	390	334	330	4
Recreational vehicle	5	5	5	-
Delinquent	25	22	-	22
16/20 M Truck	15	28	15	13
Watercraft	2	2	2	-
Total Cash Receipts	$ 5,005	$ 4,825	$ 4,961	$ (136)
EXPENDITURES				
Contractual services	$ 4,609	$ 5,616	$ 8,408	$ (2,792)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 396	$ (791)		
UNENCUMBERED CASH - JANUARY 1	395	791		
UNENCUMBERED CASH - DECEMBER 31	$ 791	$ -		

CHAUTAUQUA COUNTY, KANSAS
RURAL FIRE DISTRICT No. 8 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 10,276	$ 10,413	$ 11,531	$ (1,118)
Motor vehicle	1,708	1,503	1,308	195
Recreational vehicle	21	28	21	7
Delinquent	208	196	-	196
16/20 M Truck	96	80	58	22
Commercial vehicle	77	77	72	5
Watercraft	-	-	38	(38)
Total Cash Receipts	$ 12,386	$ 12,297	$ 13,028	$ (731)
EXPENDITURES				
Contractual services	$ 11,634	$ 15,174	$ 27,209	$ (12,035)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 752	$ (2,877)		
UNENCUMBERED CASH - JANUARY 1	2,125	2,877		
UNENCUMBERED CASH - DECEMBER 31	$ 2,877	$ -		

CHAUTAUQUA 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 totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 39,828	$ 47,794	$ 51,764	$ (3,970)
Motor vehicle	3,808	3,847	3,455	392
Recreational vehicle	67	69	62	7
Delinquent	660	881	-	881
16/20 M Truck	294	261	282	(21)
Commercial vehicle	187	186	156	30
Watercraft	30	31	29	2
Total Cash Receipts	$ 44,874	$ 53,069	$ 55,748	$ (2,679)
EXPENDITURES				
Contractual services	$ 45,000	$ 53,326	$ 55,000	$ (1,674)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (126)	$ (257)		
UNENCUMBERED CASH - JANUARY 1	383	257		
UNENCUMBERED CASH - DECEMBER 31	$ 257	$ -		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Liquor tax	$ 4,339	$ 5,754	$ 4,000	$ 1,754
EXPENDITURES				
Contractual services	$ 3,792	$ 4,000	$ 4,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 547	$ 1,754		
UNENCUMBERED CASH - JANUARY 1	481	1,028		
UNENCUMBERED CASH - DECEMBER 31	$ 1,028	$ 2,782		

CHAUTAUQUA 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 totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 69,196	$ 82,275	$ 89,123	$ (6,848)
Motor vehicle	9,869	7,493	6,007	1,486
Recreational vehicle	173	132	107	25
Delinquent	1,766	1,803	-	1,803
16/20 M Truck	756	681	490	191
Commercial vehicle fees	485	325	271	54
Watercraft	78	53	51	2
Transfers in	60,000	130,000	-	130,000
Total Cash Receipts	$ 142,323	$ 222,762	$ 96,049	$ 126,713
EXPENDITURES				
Contractual services	$ 86,499	$ 143,147	$ 156,800	$ (13,653)
Commodities	36,028	27,108	53,200	(26,092)
Capital outlay	7,000	-	-	-
Reimbursed	(19,307)	(29,883)	-	(29,883)
Total Expenditures	$ 110,220	$ 140,372	$ 210,000	$ (69,628)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 32,103	$ 82,390		
UNENCUMBERED CASH - JANUARY 1	244,318	276,421		
UNENCUMBERED CASH - DECEMBER 31	$ 276,421	$ 358,811		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Liquor tax	$ 2,522	$ 3,008	$ 2,000	$ 1,008
EXPENDITURES				
Contractual services	$ 3,000	$ 2,502	$ 2,500	$ 2
RECEIPTS OVER (UNDER) EXPENDITURES	$ (478)	$ 506		
UNENCUMBERED CASH - JANUARY 1	1,251	773		
UNENCUMBERED CASH - DECEMBER 31	$ 773	$ 1,279		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Reimbursements	$ -	$ 41,500
EXPENDITURES		
Capital outlay	$ 40,285	$ 212,143
RECEIPTS OVER (UNDER) EXPENDITURES	$ (40,285)	$ (170,643)
UNENCUMBERED CASH - JANUARY 1	413,194	372,909
UNENCUMBERED CASH - DECEMBER 31	$ 372,909	$ 202,266

CHAUTAUQUA COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Transfers in	$ 68,000	$ 97,000
Sale of surplus property	7,657	-
Total Cash Receipts	$ 75,657	$ 97,000
EXPENDITURES		
Equipment	$ 44,563	$ 126,051
RECEIPTS OVER (UNDER) EXPENDITURES	$ 31,094	$ (29,051)
UNENCUMBERED CASH - JANUARY 1	564,284	595,378
UNENCUMBERED CASH - DECEMBER 31	$ 595,378	$ 566,327

CHAUTAUQUA COUNTY, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Transfers in	$ -	$ 120,000
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 120,000
UNENCUMBERED CASH - JANUARY 1	50,000	50,000
UNENCUMBERED CASH - DECEMBER 31	$ 50,000	$ 170,000

CHAUTAUQUA COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Transfers in	$ 60,000	$ 100,000
EXPENDITURES		
Contractual services	$ 127,499	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (67,499)	$ 100,000
UNENCUMBERED CASH - JANUARY 1	420,309	352,810
UNENCUMBERED CASH - DECEMBER 31	$ 352,810	$ 452,810

CHAUTAUQUA 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 totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Intergovernmental				
Emergency telephone tax	$ 65,023	$ 70,090	$ 60,000	$ 10,090
EXPENDITURES				
Contractual services	$ 39,329	$ 116,903	$ 110,000	$ 6,903
Commodities	1,282	-	5,000	(5,000)
Total Expenditures	$ 40,611	$ 116,903	$ 115,000	$ 1,903
RECEIPTS OVER (UNDER) EXPENDITURES	$ 24,412	$ (46,813)		
UNENCUMBERED CASH - JANUARY 1	148,361	172,773		
UNENCUMBERED CASH - DECEMBER 31	$ 172,773	$ 125,960		

CHAUTAUQUA COUNTY, KANSAS
AMERICAN RESCUE PLAN ACT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Intergovernmental	$ -	$ -
EXPENDITURES		
Contractual services	$ 6,313	$ 3,156
Miscellaneous	60,724	-
Total Expenditures	$ 67,037	$ 3,156
RECEIPTS OVER (UNDER) EXPENDITURES	$ (67,037)	$ (3,156)
UNENCUMBERED CASH - JANUARY 1	76,501	9,464
UNENCUMBERED CASH - DECEMBER 31	$ 9,464	$ 6,308

CHAUTAUQUA COUNTY, KANSAS
MEMORIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ 170,632	$ -
EXPENDITURES		
Capital outlay	$ 118,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 52,632	$ -
UNENCUMBERED CASH - JANUARY 1	28,520	81,152
UNENCUMBERED CASH - DECEMBER 31	$ 81,152	$ 81,152

CHAUTAUQUA COUNTY, KANSAS
MEDIATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ -	$ 50
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 50
UNENCUMBERED CASH - JANUARY 1	50	50
UNENCUMBERED CASH - DECEMBER 31	$ 50	$ 100

CHAUTAUQUA COUNTY, KANSAS
LOCAL ASSISTANCE AND TRIBAL CONSISTENCY (LATCF) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ -	$ -
EXPENDITURES		
Contractual services	$ 7,092	$ -
Capital outlay	-	7,044
Total Expenditures	$ 7,092	$ 7,044
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,092)	$ (7,044)
UNENCUMBERED CASH - JANUARY 1	69,465	62,373
UNENCUMBERED CASH - DECEMBER 31	$ 62,373	$ 55,329

CHAUTAUQUA COUNTY, KANSAS
STRAY ANIMAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ -	$ 2,071
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 2,071
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 2,071

CHAUTAUQUA COUNTY, KANSAS
NO FUND WARRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Taxes and shared revenue		
Delinquent	$ 12	$ -
EXPENDITURES		
Residual equity transfer out	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12	$ -
UNENCUMBERED CASH - JANUARY 1	34,857	34,869
UNENCUMBERED CASH - DECEMBER 31	$ 34,869	$ 34,869

CHAUTAUQUA COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Special assessments	$ 7,587	$ 10,018	$ -	$ 10,018
Service fees	335,390	1,366	1,000	366
Miscellaneous	7,676	5,616	-	5,616
Total Cash Receipts	$ 350,653	$ 17,000	$ 1,000	$ 16,000
EXPENDITURES				
Personnel services	$ 40,432	$ 30,350	$ 43,000	$ (12,650)
Contractual services	28,094	902	3,000	(2,098)
Commodities	2,184	255	-	255
Miscellaneous	9,804	-	-	-
Transfers out	-	400,000	400,000	-
Total Expenditures	$ 80,514	$ 431,507	$ 446,000	$ (14,493)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 270,139	$ (414,507)		
UNENCUMBERED CASH - JANUARY 1	235,373	505,512		
UNENCUMBERED CASH - DECEMBER 31	$ 505,512	$ 91,005		

CHAUTAUQUA COUNTY, KANSAS
SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 34,256	$ 33,695
Reimbursements	5	-
Total Cash Receipts	$ 34,261	$ 33,695
EXPENDITURES		
Personnel services	$ 30,611	$ 32,510
Contractual services	1,272	733
Commodities	1,414	1,026
Total Expenditures	$ 33,297	$ 34,269
RECEIPTS OVER (UNDER) EXPENDITURES	$ 964	$ (574)
UNENCUMBERED CASH - JANUARY 1	-	964
UNENCUMBERED CASH - DECEMBER 31	$ 964	$ 390

CHAUTAUQUA COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 450	$ 347
EXPENDITURES		
Contractual services	$ -	$ 400
RECEIPTS OVER (UNDER) EXPENDITURES	$ 450	$ (53)
UNENCUMBERED CASH - JANUARY 1	5,518	5,968
UNENCUMBERED CASH - DECEMBER 31	$ 5,968	$ 5,915

CHAUTAUQUA COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 6,942	$ 6,575
Reimbursed expenses	8,861	510
Total Cash Receipts	$ 15,803	$ 7,085
EXPENDITURES		
Contractual services	$ 2,650	$ 12,400
Commodities	3,504	-
Total Expenditures	$ 6,154	$ 12,400
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,649	$ (5,315)
UNENCUMBERED CASH - JANUARY 1	16,818	26,467
UNENCUMBERED CASH - DECEMBER 31	$ 26,467	$ 21,152

CHAUTAUQUA 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 totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 3,626	$ 4,184
EXPENDITURES		
Personnel services	$ 2,477	$ 2,078
Contractual services	-	1,413
Commodities	-	140
Total Expenditures	$ 2,477	$ 3,631
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,149	$ 553
UNENCUMBERED CASH - JANUARY 1	10,380	11,529
UNENCUMBERED CASH - DECEMBER 31	$ 11,529	$ 12,082

CHAUTAUQUA COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 907	$ 1,046
EXPENDITURES		
Contractual services	$ 1,136	$ 1,648
RECEIPTS OVER (UNDER) EXPENDITURES	$ (229)	$ (602)
UNENCUMBERED CASH - JANUARY 1	5,607	5,378
UNENCUMBERED CASH - DECEMBER 31	$ 5,378	$ 4,776

CHAUTAUQUA COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 906	$ 1,046
EXPENDITURES		
Commodities	$ 135	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 771	$ 1,046
UNENCUMBERED CASH - JANUARY 1	1,209	1,980
UNENCUMBERED CASH - DECEMBER 31	$ 1,980	$ 3,026

CHAUTAUQUA COUNTY, KANSAS
DRUG FORFEITURES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ -	$ -
EXPENDITURES		
Operating transfers out	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	112	112
UNENCUMBERED CASH - DECEMBER 31	$ 112	$ 112

CHAUTAUQUA COUNTY, KANSAS
PROSECUTING ATTORNEY CHECK FEES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ -	$ -
EXPENDITURES		
Contractual	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	1,004	1,004
UNENCUMBERED CASH - DECEMBER 31	$ 1,004	$ 1,004

CHAUTAUQUA COUNTY, KANSAS
VICTIM WITNESS PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ -	$ -
EXPENDITURES		
Contractual	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	5,770	5,770
UNENCUMBERED CASH - DECEMBER 31	$ 5,770	$ 5,770

CHAUTAUQUA COUNTY, KANSAS
CDBG MICRO LOAN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ -	$ -
EXPENDITURES		
Contractual	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	911	911
UNENCUMBERED CASH - DECEMBER 31	$ 911	$ 911

CHAUTAUQUA COUNTY, KANSAS
EMPLOYEE BENEFIT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Payroll withholdings and benefits	$ 3,600	$ 5,050
EXPENDITURES		
Personnel services	$ 3,600	$ 4,800
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 250
UNENCUMBERED CASH - JANUARY 1	2,258	2,258
UNENCUMBERED CASH - DECEMBER 31	$ 2,258	$ 2,508

CHAUTAUQUA COUNTY, KANSAS
DIVERSION FEES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Officer fees	$ 3,900	$ 2,331
EXPENDITURES		
Contractual	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,900	$ 2,331
UNENCUMBERED CASH - JANUARY 1	16,201	20,101
UNENCUMBERED CASH - DECEMBER 31	$ 20,101	$ 22,432

CHAUTAUQUA COUNTY, KANSAS
HEALTH INSURANCE CLAIMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With comparative actual totals for the prior year ended December 31, 2024

	Prior Year Actual	Current Year Actual
RECEIPTS		
Miscellaneous	$ 387,867	$ 312,972
EXPENDITURES		
Contractual	$ 275,640	$ 298,781
Reimbursements	(87,405)	(23,925)
Total Expenditures	$ 188,235	$ 274,856
RECEIPTS OVER (UNDER) EXPENDITURES	$ 199,632	$ 38,116
UNENCUMBERED CASH - JANUARY 1	321,315	520,947
UNENCUMBERED CASH - DECEMBER 31	$ 520,947	$ 559,063

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	$ 3,959,923	$ 6,325,003	$ 5,855,432	$ 4,429,494
Delinquent Tax	16,634	10,827	11,698	15,763
Advance Tax	-	53	-	53
Motor Vehicle Tax	136,547	543,666	544,499	135,714
Recreational Vehicle Tax	2,084	9,245	9,295	2,034
Mineral Production Tax	3	1,432	690	745
Commercial Motor Vehicle Fees	353	117,348	115,587	2,114
Payroll Clearing	-	1,074,488	1,074,488	-
Motor Vehicle Licenses	12	249,491	249,500	3
Driver License Fees	(2)	9,875	9,897	(24)
Heritage Trust	956	2,092	2,060	988
Clerk of Court Release	1,080	72	-	1,152
Cash Bond Deposits	36,675	500	-	37,175
Sales Tax	-	394,281	394,281	-
Cash Transfer	-	708,000	708,000	-
Treasurer Clearing Fund	-	130,532	159,593	(29,061)
Redemptions	42,261	180,212	140,613	81,860
Tax Foreclosure	5,710	-	-	5,710
Tax Sale	485	4,415	-	4,900
Change	3,471	2,794	2,927	3,338
State VIN Fees	710	-	-	710
Total Distributable Funds	$ 4,206,902	$ 9,764,326	$ 9,278,560	$ 4,692,668
State Funds				
State Educational Building	$ -	$ 43,092	$ 43,092	$ -
State Institutional Building	-	21,546	21,546	-
Total State Funds	$ -	$ 64,638	$ 64,638	$ -
Subdivision Funds				
Cities	$ -	$ 516,151	$ 516,151	$ -
Townships	-	11,684	12,038	(354)
Cemeteries	647	94,508	93,882	1,273
School Districts	-	1,815,612	1,844,222	(28,610)
Watershed Districts	-	156,068	154,695	1,373
Rolling Prairie Extension District	28	92,201	92,201	28
Regional Library	-	53,598	53,598	-
Total Subdivision Funds	$ 675	$ 2,739,822	$ 2,766,787	$ (26,290)
Office Cash				
District Court	$ 212	$ 14,806	$ 14,818	$ 200
Sheriff	1,727	150	150	1,727
Total Office Cash	$ 1,939	$ 14,956	$ 14,968	$ 1,927
Total Agency Funds	$ 4,209,516	$ 12,583,742	$ 12,124,953	$ 4,668,305