JACKSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2025

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Jackson County, Kansas
Financial Statements
December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Jackson County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Jackson 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 of 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 the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

Other Matter

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Jackson County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated October 8, 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/oar/municipalservices. 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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

September 2, 2026

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

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ 2,784,069	$ -	$ 8,373,363	$ 9,777,824	$ 1,379,608	$ 41,703	$ 1,421,311
Special Purpose Funds:							
Auto Tag Fee	997	-	128,593	124,342	5,248	-	5,248
Capital Outlay	4,851,587	-	579,490	1,000,374	4,430,703	10,653	4,441,356
C1 Elderly Grant 2013-2014	-	-	70,728	70,728	-	-	-
C1 Elderly Grant 2014-2015	-	-	19,721	19,721	-	-	-
C2 USDA Grant 2013-2014	-	-	106,807	106,807	-	-	-
C2 USDA Grant 2014-2015	-	-	38,271	38,271	-	-	-
Clerk's Technology	28,941	-	3,583	14,447	18,077	-	18,077
Elderly Services	10,322	-	199,465	206,818	2,969	-	2,969
Elderly Bus Replacement	103,221	-	-	-	103,221	-	103,221
Elderly Capital Improvement	118,045	-	11,055	-	129,100	-	129,100
Emergency 911	88,452	-	102,281	102,281	88,452	-	88,452
Restricted Revenues	612,694	-	318,027	607,974	322,747	-	322,747
Inmate Welfare	12,955	-	128,885	61,770	80,070	-	80,070
Juvenile Intake	-	-	39,161	4,156	35,005	-	35,005
Juvenile Intake II	35,754	-	515,396	506,359	44,791	-	44,791
Juvenile Reinvestment Grant	121,386	-	-	88,781	32,605	-	32,605
Noxious Weed	51,870	-	370,309	419,528	2,651	-	2,651
Noxious Weed Capital Outlay	106,028	-	82,606	-	188,634	-	188,634
Prosecuting Attorney Training	5,370	-	2,856	-	8,226	-	8,226
Register of Deeds Technology	4,164	-	14,602	4,420	14,346	-	14,346
JAG 2025 Grant Fund	-	-	83,840	83,840	-	-	-
CDBG Grant Fund	2,000	-	-	-	2,000	-	2,000
Road and Bridge	-	-	4,629,190	4,635,311	[6,121]	6,121	-
Road and Bridge .4% Sales Tax	51,031	-	641,025	463,451	228,605	-	228,605
Nextera Settlement	-	-	-	-	-	-	-
Sheriff	57,211	-	4,168,461	4,046,744	178,928	-	178,928
Special Alcohol	40,341	-	70,630	19,501	91,470	-	91,470
Special Machinery and Equipment	80,116	-	101,485	7,910	173,691	-	173,691
Special Parks and Recreation	31,683	-	70,630	32,328	69,985	-	69,985
Tourism - Guest Tax	112,047	-	41,480	52,406	101,121	-	101,121
Treasurer's Technology	11,492	-	3,583	8,213	6,862	-	6,862
Victim Grant	[49,375]	-	33,619	8	[15,764]	-	[15,764]
VAWA Grant	-	-	43,351	99,671	[56,320]	-	[56,320]
JCAB Grant	119,526	-	24,197	59,936	83,787	-	83,787
Adult Corrections	-	-	-	-	-	-	-
Adult Community Corrections	83,454	-	460,888	395,266	149,076	-	149,076
Adult Community Corrections II	1,554	-	954	270	2,238	-	2,238
.4% Sales Tax	-	-	235,359	235,359	-	-	-
Risk Management	670,618	-	1,618,711	4,069	2,285,260	-	2,285,260
Bond and Interest Funds:							
Bond and Interest	-	-	29	-	29	-	29
Total Reporting Entity [Excluding Agency Funds]	$ 10,147,553	$ -	$ 23,332,631	$ 23,298,884	$ 10,181,300	$ 58,477	$ 10,239,777

Composition of Cash:

Denison State Bank	
Checking	$ 2,504,553
Savings	10,331
Money Market	4,659,870
Certificates of Deposit	5,500,000
Farmers State Bank	
Money Market	1,794,332
Certificates of Deposit	6,075,048
Girard National Bank	
Checking	1,703,950
Money Market	2,231,422
Cash and checks on hand	72,031
Total Cash	24,551,537
Agency Funds per Schedule 3	[14,311,760]
Total Reporting Entity [Excluding Agency Funds]	$ 10,239,777

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Jackson County, Kansas, is a municipal corporation governed by an elected three-member commission. These regulatory financial statements present Jackson County (the primary government) and any related municipal entities of which the County is considered to be financially accountable. The County has no related municipal entities.

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.

Regulatory Basis Fund Types

In governmental accounting, 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.

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

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

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

Agency Fund - used to report assets held in a trustee or agency capacity for others and which therefore cannot be sued to support the government's own programs (i.e. payroll clearing fund, permanent trust funds, etc.).

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 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. The budget was not amended during the year ended December 31, 2025.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by 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, agency funds and certain special purpose funds. A legal operating budget is required for the following special purpose funds:

- Auto Tag Fee
- Elderly Services
- Emergency 911
- Noxious Weed
- Road and Bridge
- Road and Bridge .4% Sales Tax
- Sheriff
- Special Alcohol
- Special Parks and Recreation
- .4% Sales Tax 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The County records reimbursable expenditures in the fund that makes the disbursement and record 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.

NOTE 2 - DEPOSITS

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

Investments. 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. As of December 31, 2025, the County held no such investments.

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, 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."

As of December 31, 2025, the County's carrying amount of deposits was $24,551,537 and the bank balance was $24,996,799. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance and $24,246,799 was collateralized with securities and letters of credit 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 3 - INTERFUND TRANSACTIONS

The following transfers were made during 2025:

From	To	Amount	Regulatory Authority
General	Capital Outlay	$ 459,490	K.S.A. 19-120
Auto Tag Fee	General	52,452	K.S.A. 8-145
Elderly Services	Elderly Capital Improvement	11,055	K.S.A. 19-120
General	Risk Management	841,542	K.S.A. 12-2615
Capital Outlay	Risk Management	777,169	K.S.A. 12-2615
Road and Bridge	Capital Outlay	120,000	K.S.A. 19-120
Road and Bridge	Special Machinery and Equipment	101,064	K.S.A. 19-119
Noxios Weed	Noxious Weed Capital Outlay	82,606	K.S.A. 2-1318
		$ 2,445,377	

NOTE 4 - DEFINED BENEFIT PENSION PLAN

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

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

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 $842,745 for the year ended December 31, 2025.

NOTE 4 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability. As of December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $5,893,587. 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 of KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 KPERS website at www.kspers.gov or can be obtained as described above.

NOTE 5 - COMPENSATED ABSENCES

The County's policy regarding compensated absences is as follows:

The County's policy regarding vacation pay is:

Vacation leave shall be earned by all full-time and regular part-time employees from the date of their initial employment. Leave is accrued on a semi-monthly scale based on years of employment. Leave for regular part time employees shall be accrued proportionately to the percentage of time worked.

Annual vacation may be accrued up to a maximum of 208 hours.

The County's policy regarding compensatory time is:

Hours actually worked in a work week (not including vacation, holiday, sick, or other unpaid leave) will be used for computing payment of overtime or for figuring compensatory time off. Compensatory time may be accrued up to 40 hours.

The liability for accrued vacation and compensatory time payable as of December 31, 2025 is $318,771.

The County's policy regarding sick leave pay is:

Sick leave shall be earned by all full-time and regular part-time employees from the date of their initial employment. Leave for full-time and regular part-time employees shall be accrued proportionately to the percentage of time worked. Upon resignation or retirement of employment, an employee who has accumulated 800 hours of sick leave shall be entitled to receive payment for one month's pay in an amount equal to their last full month's salary. Otherwise, no accrued sick leave will be paid upon resignation, dismissal or termination of employment.

The liability for accrued sick payable as of December 31, 2025 is $32,265.

NOTE 6 - CONTRACTUAL OBLIGATIONS

Material Contractual Agreement. On January 1, 2023, the County entered into an agreement with TECHS Inc., where TECHS agrees to provide ambulance services for the County. This agreement is scheduled for January 1, 2023 through December 31, 2025. Under this agreement, the County paid TECHS $528,024 in 2025.

NOTE 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level 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.

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.

NOTE 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 has been unable to obtain liability, property, or 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 Counties Association Risk Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The County pays annual premium to KCAMP for its property and liability insurance. 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

The County has also joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The County pays annual premium to KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of 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 KWORCC management

During the ordinary course of its operations, the County is a party to various claims, legal actions and complaints. In the opinion of management and legal counsel, no such claims, legal actions or complaints would not have a material effect on any of the financial statements of the County as of December 31, 2025.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

The County participates in various federal and state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for the reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material. The County is involved in various lawsuits arising in the ordinary course of business. Management expects a favorable outcome in these matters. In the event of an unfavorable outcome, the County management believes any potential losses will not have a material impact on the financial position of the County.

NOTE 10 - STATUTORY VIOLATION

Expenditures in the Elderly Services, .4% Sales Tax, and Risk Management funds exceeded the adopted budget for the year ended December 31, 2025, which is a violation of K.S.A. 79-2935.

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Jackson County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over [Under]
General Funds:					
General	$ 9,971,332	$ -	$ 9,971,332	$ 9,777,824	$ [193,508]
Special Purpose Funds:					
Auto Tag Fee	130,575	-	130,575	124,342	[6,233]
Elderly Services	200,395	-	200,395	206,818	6,423
Emergency 911	245,619	-	245,619	102,281	[143,338]
Noxious Weed	419,556	-	419,556	419,528	[28]
Road and Bridge	5,015,347	-	5,015,347	4,635,311	[380,036]
Road and Bridge .4% Sales Tax	1,095,762	-	1,095,762	463,451	[632,311]
Sheriff	4,091,568	-	4,091,568	4,046,744	[44,824]
Special Alcohol	56,527	-	56,527	19,501	[37,026]
Special Parks and Recreation	219,644	-	219,644	32,328	[187,316]
.4% Sales Tax Fund	-	-	-	235,359	235,359
Risk Management	-	-	-	4,069	4,069
Bond & Interest Funds:					
Bond and Interest	-	-	-	-	-

Jackson 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 Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 4,607,699	$ 4,465,769	$ 4,552,988	$ [87,219]
Delinquent taxes	47,963	55,287	-	55,287
Motor vehicle taxes	501,687	501,836	438,741	63,095
Recreational vehicle taxes	11,808	10,964	10,032	932
Commercial vehicle taxes	60,393	63,183	55,002	8,181
Watercraft taxes	8,123	6,490	6,736	[246]
Interest on motor vehicle taxes and redemptions	48,919	82,478	-	82,478
Local sales tax	1,636,058	1,609,732	1,500,000	109,732
Local liquor tax	63,318	70,630	53,752	16,878
State aid	431	-	-	-
Licenses, Fees, and Permits:				
County Clerk licenses and fees	5,417	864	-	864
County Treasurer fees	10,195	10,675	-	10,675
County Attorney fees	47,240	52,133	36,000	16,133
Register of Deeds fees	100,966	110,863	80,000	30,863
District Court fees	91,112	96,544	55,500	41,044
Landfill fees	161,858	189,551	100,000	89,551
Recycling fees	59,701	40,679	15,000	25,679
Emergency Management fees	11,347	-	5,000	[5,000]
Planning and Zoning permits	21,037	30,622	4,000	26,622
Appraiser fees	8,655	8,793	-	8,793
Banner Creek Reservoir grants and fees	304,500	329,437	295,665	33,772
Miscellaneous	[48,676]	18,812	[23,674]	42,486
Transfers in	42,000	52,452	-	52,452
Use of money and property	774,998	565,569	450,000	115,569
Total Receipts	8,576,749	8,373,363	$ 7,634,742	$ 738,621

Jackson County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Expenditures				
County Commissioners	$ 108,560	$ 109,814	$ 109,933	$ [119]
Purchasing	12,620	9,862	-	9,862
County Clerk	148,428	200,284	213,852	[13,568]
County Treasurer	323,054	314,995	325,851	[10,856]
County Attorney	465,809	577,959	553,192	24,767
Register of Deeds	166,312	169,812	200,820	[31,008]
District Court	489,428	481,919	514,255	[32,336]
Custodial	116,423	117,003	123,094	[6,091]
Landfill	115,860	124,114	101,506	22,608
Recycle	132,988	159,770	156,977	2,793
Emergency Management	70,786	73,294	98,727	[25,433]
Appraiser	245,102	280,685	270,533	10,152
Banner Creek	252,437	399,938	398,738	1,200
Elections	92,893	103,004	169,280	[66,276]
Household Hazardous Waste	-	75,814	75,513	301
Building	23,826	24,030	55,606	[31,576]
Employee Benefits	2,988,056	3,217,619	3,535,325	[317,706]
Courthouse	66,044	80,303	83,528	[3,225]
General Admininstration	1,099,830	1,102,530	1,538,359	[435,829]
Economic Development	-	-	24,000	[24,000]
Appropriations	828,885	854,042	823,731	30,311
Transfers out	831,480	1,301,033	-	1,301,033
Cash forward	-	-	598,512	[598,512]
Total Expenditures	8,578,821	9,777,824	$ 9,971,332	$ [193,508]
Receipts Over [Under] Expenditures	[2,072]	[1,404,461]		
Unencumbered Cash, Beginning	2,786,141	2,784,069		
Unencumbered Cash, Ending	$ 2,784,069	$ 1,379,608		

Jackson County, Kansas
Auto Tag Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Fees	$ 119,924	$ 128,541	$ 130,000	$ [1,459]
Miscellaneous revenue	-	52	-	52
Total Receipts	119,924	128,593	$ 130,000	$ [1,407]
Expenditures				
Personal services	73,482	67,278	$ 70,030	$ [2,752]
Contractual	3,382	3,117	22,300	[19,183]
Commodities	638	1,495	2,200	[705]
Capital outlay	-	-	20,000	[20,000]
Transfers out	42,000	52,452	10,000	42,452
Cash reserve	-	-	6,045	[6,045]
Total Expenditures	119,502	124,342	$ 130,575	$ [6,233]
Receipts Over [Under] Expenditures	422	4,251		
Unencumbered Cash, Beginning	575	997		
Unencumbered Cash, Ending	$ 997	$ 5,248		

Jackson County, Kansas
Capital Outlay Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ 787	$ -
Transfers in	1,075,589	579,490
Total Receipts	1,076,376	579,490
Expenditures		
Capital outlay	692,951	223,205
Transfer out	2,123,731	777,169
Total Expenditures	2,816,682	1,000,374
Receipts Over [Under] Expenditures	[1,740,306]	[420,884]
Unencumbered Cash, Beginning	6,591,893	4,851,587
Unencumbered Cash, Ending	$ 4,851,587	$ 4,430,703

* This fund is not required to be budgeted.

Jackson County, Kansas
C1 - Elderly Grant 2013-2014 Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 4,110	$ 13,250
Intergovernmental	14,111	57,478
Total Receipts	18,221	70,728
Expenditures		
Personal services	8,030	22,442
Contractual services	338	147
Commodities	9,853	48,139
Total Expenditures	18,221	70,728
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

* This fund is not required to be budgeted.

Jackson County, Kansas
C1 - Elderly Grant 2014-2015 Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 19,851	$ 3,533
Intergovernmental	34,388	8,859
Program income	19,043	7,329
Total Receipts	73,282	19,721
Expenditures		
Personal services	21,332	8,205
Commodities	51,950	11,516
Total Expenditures	73,282	19,721
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

* This fund is not required to be budgeted.

Jackson County, Kansas
C2 - USDA Grant 2013-2014 Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 12,994	$ 39,500
Intergovernmental	6,137	29,103
Program income	9,261	28,539
Total Receipts	28,392	106,807
Expenditures		
Personal services	16,894	47,916
Commodities	20,235	58,891
Total Expenditures	37,129	106,807
Receipts Over [Under] Expenditures	[8,737]	-
Unencumbered Cash, Beginning	8,737	-
Unencumbered Cash, Ending	$ -	$ -

* This fund is not required to be budgeted.

Jackson County, Kansas
C2 - USDA Grant 2014-2015 Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 67,893	$ 10,565
Intergovernmental	7,396	17,257
Program income	29,943	10,449
Total Receipts	105,232	38,271
Expenditures		
Personal services	46,906	18,025
Commodities	60,143	20,246
Total Expenditures	107,049	38,271
Receipts Over [Under] Expenditures	[1,817]	-
Unencumbered Cash, Beginning	1,817	-
Unencumbered Cash, Ending	$ -	$ -

* This fund is not required to be budgeted.

Jackson County, Kansas
Clerk's Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Technology fees	$ 3,279	$ 3,583
Total Receipts	3,279	3,583
Expenditures		
Contractual services	-	14,447
Total Expenditures	-	14,447
Receipts Over [Under] Expenditures	3,279	[10,864]
Unencumbered Cash, Beginning	25,662	28,941
Unencumbered Cash, Ending	$ 28,941	$ 18,077

* This fund is not required to be budgeted.

Jackson County, Kansas
Elderly Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 149,678	$ 154,525	$ 157,288	$ [2,763]
Delinquent taxes	1,427	1,686	-	1,686
Motor vehicle taxes	15,068	16,257	14,214	2,043
Recreational vehicle taxes	355	356	325	31
Commercial vehicle taxes	1,799	1,937	1,782	155
Watercraft taxes	242	210	214	[4]
Use of property	320	350	1,250	[900]
Miscellaneous	-	24,144	15,000	9,144
Transfers in	5,667	-	-	-
Total Receipts	174,556	199,465	$ 190,073	$ 9,392
Expenditures				
Personal services	94,786	98,439	$ 98,786	$ [347]
Contractual	60,540	96,484	63,102	33,382
Capital outlay	-	840	30,000	[29,160]
Transfers out	12,707	11,055	-	11,055
Cash forward	-	-	8,507	[8,507]
Total Expenditures	168,033	206,818	$ 200,395	$ 6,423
Receipts Over [Under] Expenditures	6,523	[7,353]		
Unencumbered Cash, Beginning	3,799	10,322		
Unencumbered Cash, Ending	$ 10,322	$ 2,969		

Jackson County, Kansas
Elderly Bus Replacement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 9,500	$ -
Total Receipts	9,500	-
Expenditures		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	9,500	-
Unencumbered Cash, Beginning	93,721	103,221
Unencumbered Cash, Ending	$ 103,221	$ 103,221

* This fund is not required to be budgeted.

Jackson County, Kansas
Elderly Capital Improvement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 2,771	$ 11,055
Total Receipts	2,771	11,055
Expenditures		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	2,771	11,055
Unencumbered Cash, Beginning	115,274	118,045
Unencumbered Cash, Ending	$ 118,045	$ 129,100

* This fund is not required to be budgeted.

Jackson County, Kansas
Emergency 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes	$ 100,888	$ 101,663	$ 100,000	$ 1,663
Use of money and property	686	618	150	468
Total Receipts	101,574	102,281	$ 100,150	$ 2,131
Expenditures				
Contractual services	148,441	102,281	$ 245,619	$ [143,338]
Total Expenditures	148,441	102,281	$ 245,619	$ [143,338]
Receipts Over [Under] Expenditures	[46,867]	-		
Unencumbered Cash, Beginning	135,319	88,452		
Unencumbered Cash, Ending	$ 88,452	$ 88,452		

Jackson County, Kansas
Restricted Revenues Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ 732,323	$ 318,027
Transfers in	180,000	-
Total Receipts	912,323	318,027
Expenditures		
Contractual services	656,283	607,974
Total Expenditures	656,283	607,974
Receipts Over [Under] Expenditures	256,040	[289,947]
Unencumbered Cash, Beginning	356,654	612,694
Unencumbered Cash, Ending	$ 612,694	$ 322,747

* This fund is not required to be budgeted.

Jackson County, Kansas
Inmate Welfare Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Charges for services	$ 97,693	$ 128,885
Total Receipts	97,693	128,885
Expenditures		
Contractual services	222,719	61,770
Total Expenditures	222,719	61,770
Receipts Over [Under] Expenditures	[125,026]	67,115
Unencumbered Cash, Beginning	137,981	12,955
Unencumbered Cash, Ending	$ 12,955	$ 80,070

* This fund is not required to be budgeted.

Jackson County, Kansas
Juvenile Intake Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ -	$ 39,161
Total Receipts	-	39,161
Expenditures		
Contractual services	-	4,156
Transfer out	107,926	-
Total Expenditures	107,926	4,156
Receipts Over [Under] Expenditures	[107,926]	35,005
Unencumbered Cash, Beginning	107,926	-
Unencumbered Cash, Ending	$ -	$ 35,005

* This fund is not required to be budgeted.

Jackson County, Kansas
Juvenile Intake II Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 506,078	$ 515,396
Transfer in	70,193	-
Total Receipts	576,271	515,396
Expenditures		
Personal services	439,005	416,717
Contractual services	94,455	89,642
Transfers out	179,985	-
Total Expenditures	713,445	506,359
Receipts Over [Under] Expenditures	[137,174]	9,037
Unencumbered Cash, Beginning	172,928	35,754
Unencumbered Cash, Ending	$ 35,754	$ 44,791

* This fund is not required to be budgeted.

Jackson County, Kansas
Juvenile Reinvestment Grant Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 44,991	$ -
Total Receipts	44,991	-
Expenditures		
Personal services	35,978	472
Contractual services	91,924	88,309
Total Expenditures	127,902	88,781
Receipts Over [Under] Expenditures	[82,911]	[88,781]
Unencumbered Cash, Beginning	204,297	121,386
Unencumbered Cash, Ending	$ 121,386	$ 32,605

* This fund is not required to be budgeted.

Jackson 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 Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 144,440	$ 149,580	$ 151,694	$ [2,114]
Delinquent taxes	1,270	1,545	-	1,545
Motor vehicle taxes	15,373	15,724	13,748	1,976
Recreational vehicle taxes	363	344	314	30
Commercial vehicle taxes	1,406	1,963	1,724	239
Watercraft taxes	242	203	207	[4]
Cost share chemicals	168,861	194,082	200,000	[5,918]
Reimbursements	2,140	5,230	-	5,230
Miscellaneous	1,884	1,638	-	1,638
Total Receipts	335,979	370,309	$ 367,687	$ 2,622
Expenditures				
Personal services	41,428	49,711	$ 42,881	$ 6,830
Contractual	7,832	9,144	10,850	[1,706]
Commodities	247,938	278,067	302,500	[24,433]
Miscellaneous	-	-	1,500	[1,500]
Transfers out	5,328	82,606	-	82,606
Cash forward	-	-	61,825	[61,825]
Total Expenditures	302,526	419,528	$ 419,556	$ [28]
Receipts Over [Under] Expenditures	33,453	[49,219]		
Unencumbered Cash, Beginning	18,417	51,870		
Unencumbered Cash, Ending	$ 51,870	$ 2,651		

Jackson County, Kansas
Noxious Weed Capital Outlay Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 5,328	$ 82,606
Total Receipts	5,328	82,606
Expenditures		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	5,328	82,606
Unencumbered Cash, Beginning	100,700	106,028
Unencumbered Cash, Ending	$ 106,028	$ 188,634

* This fund is not required to be budgeted.

Jackson County, Kansas
Prosecuting Attorney Training Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 2,251	$ 2,856
Total Receipts	2,251	2,856
Expenditures		
Contractual services	3,972	-
Total Expenditures	3,972	-
Receipts Over [Under] Expenditures	[1,721]	2,856
Unencumbered Cash, Beginning	7,091	5,370
Unencumbered Cash, Ending	$ 5,370	$ 8,226

* This fund is not required to be budgeted.

Jackson County, Kansas
Register of Deeds Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Technology fees	$ 13,116	$ 14,332
Use of money and property	278	270
Total Receipts	13,394	14,602
Expenditures		
Contractual services	37,754	4,420
Total Expenditures	37,754	4,420
Receipts Over [Under] Expenditures	[24,360]	10,182
Unencumbered Cash, Beginning	28,524	4,164
Unencumbered Cash, Ending	$ 4,164	$ 14,346

* This fund is not required to be budgeted.

Jackson County, Kansas
Federal Grant Funds *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	JAG 2025 Grant	CDBG Grant
Receipts		
Federal grants	$ 83,840	$ -
Total Receipts	83,840	-
Expenditures		
Contractual services	83,840	-
Total Expenditures	83,840	-
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	-	2,000
Unencumbered Cash, Ending	$ -	$ 2,000

* This fund is not required to be budgeted.

Jackson 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 Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 3,087,715	$ 3,510,805	$ 3,583,336	$ [72,531]
Delinquent taxes	29,864	35,135	-	35,135
Motor vehicle taxes	312,011	335,395	294,007	41,388
Recreational vehicle taxes	7,342	7,334	6,722	612
Commercial vehicle taxes	38,106	40,033	36,858	3,175
Watercraft taxes	5,019	4,323	4,505	[182]
Intergovernmental	664,622	529,609	551,657	[22,048]
Reimbursements	12,613	11,227	33,000	[21,773]
Miscellaneous	677,636	155,329	296,053	[140,724]
Transfers in	1,104,319	-	-	-
Total Receipts	5,939,247	4,629,190	$ 4,806,138	$ [176,948]
Expenditures				
Personal services	1,829,134	1,737,661	$ 1,761,362	$ [23,701]
Contractual	398,975	309,191	2,966,406	[2,657,215]
Commodities	3,474,087	2,286,331	120,000	2,166,331
Capital outlay	502,566	81,064	146,500	[65,436]
Transfers out	-	221,064	-	221,064
Cash forward	-	-	21,079	[21,079]
Total Expenditures	6,204,762	4,635,311	$ 5,015,347	$ [380,036]
Receipts Over [Under] Expenditures	[265,515]	[6,121]		
Unencumbered Cash, Beginning	265,515	-		
Unencumbered Cash, Ending	$ -	$ [6,121]		

See independent auditor's report on the financial statements.

Jackson County, Kansas
Road and Bridge .4% Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Sales tax	$ 652,237	$ 641,025	$ 550,000	$ 91,025
Transfers in	12,903	-	-	-
Total Receipts	665,140	641,025	$ 550,000	$ 91,025
Expenditures				
Capital outlay	1,259,871	463,451	$ 1,095,762	$ [632,311]
Total Expenditures	1,259,871	463,451	$ 1,095,762	$ [632,311]
Receipts Over [Under] Expenditures	[594,731]	177,574		
Unencumbered Cash, Beginning	645,762	51,031		
Unencumbered Cash, Ending	$ 51,031	$ 228,605		

Jackson County, Kansas
Nextera Settlement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Settlement proceeds	$ -	$ -
Total Receipts	-	-
Expenditures		
Transfers out	205,399	-
Total Expenditures	205,399	-
Receipts Over [Under] Expenditures	[205,399]	-
Unencumbered Cash, Beginning	205,399	-
Unencumbered Cash, Ending	$ -	$ -

* This fund is not required to be budgeted.

Jackson County, Kansas
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 2,854,667	$ 2,947,099	$ 2,999,643	$ [52,544]
Delinquent taxes	23,924	29,554	-	29,554
Motor vehicle taxes	251,024	308,709	271,881	36,828
Recreational vehicle taxes	5,908	6,760	6,216	544
Commercial vehicle taxes	30,333	33,482	34,085	[603]
Watercraft taxes	4,021	3,957	4,094	[137]
Prisoner boarding	754,128	805,931	674,000	131,931
Charges for services	19,251	32,969	44,000	[11,031]
Total Receipts	3,943,256	4,168,461	$ 4,033,919	$ 134,542
Expenditures				
Administration	619,837	647,208	$ 4,091,568	$ [3,444,360]
Patrol	1,002,001	1,018,806	-	1,018,806
Investigations	204,909	215,170	-	215,170
K-9	7,455	3,555	-	3,555
Dispatch	448,966	464,126	-	464,126
Vehicles	346,625	335,230	-	335,230
Corrections	1,217,542	1,362,649	-	1,362,649
Transfers out	38,710	-	-	-
Total Expenditures	3,886,045	4,046,744	$ 4,091,568	$ [44,824]
Receipts Over [Under] Expenditures	57,211	121,717		
Unencumbered Cash, Beginning	-	57,211		
Unencumbered Cash, Ending	$ 57,211	$ 178,928		

See independent auditor's report on the financial statements.

Jackson 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 Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
State alcohol taxes	$ 63,318	$ 70,630	$ 53,752	$ 16,878
Total Receipts	63,318	70,630	$ 53,752	$ 16,878
Expenditures				
Prevention	25,500	19,501	$ 43,500	$ [23,999]
Miscellaneous	-	-	10,000	[10,000]
Transfers out	180,000	-	-	-
Cash forward	-	-	3,027	[3,027]
Total Expenditures	205,500	19,501	$ 56,527	$ [37,026]
Receipts Over [Under] Expenditures	[142,182]	51,129		
Unencumbered Cash, Beginning	182,523	40,341		
Unencumbered Cash, Ending	$ 40,341	$ 91,470		

See independent auditor's report on the financial statements.

Jackson County, Kansas
Special Machinery and Equipment Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 130,356	$ 101,064
Miscellaneous	-	421
Total Receipts	130,356	101,485
Expenditures		
Capital outlay	82,703	7,910
Total Expenditures	82,703	7,910
Receipts Over [Under] Expenditures	47,653	93,575
Unencumbered Cash, Beginning	32,463	80,116
Unencumbered Cash, Ending	$ 80,116	$ 173,691

* This fund is not required to be budgeted.

Jackson 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 Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
State alcohol taxes	$ 63,318	$ 70,630	$ 53,752	$ 16,878
Total Receipts	63,318	70,630	$ 53,752	$ 16,878
Expenditures				
Donations	32,801	2,965	$ -	$ 2,965
Appropriations	147,475	29,363	188,760	[159,397]
Cash forward	-	-	30,884	[30,884]
Total Expenditures	180,276	32,328	$ 219,644	$ [187,316]
Receipts Over [Under] Expenditures	[116,958]	38,302		
Unencumbered Cash, Beginning	148,641	31,683		
Unencumbered Cash, Ending	$ 31,683	$ 69,985		

Jackson County, Kansas
Tourism - Guest Tax Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Guest tax	$ 51,244	$ 41,480
Miscellaneous	4,000	-
Total Receipts	55,244	41,480
Expenditures		
Appropriations	41,343	52,406
Total Expenditures	41,343	52,406
Receipts Over [Under] Expenditures	13,901	[10,926]
Unencumbered Cash, Beginning	98,146	112,047
Unencumbered Cash, Ending	$ 112,047	$ 101,121

* This fund is not required to be budgeted.

Jackson County, Kansas
Treasurer's Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Technology fees	$ 3,279	$ 3,583
Total Receipts	3,279	3,583
Expenditures		
Technology	-	8,213
Total Expenditures	-	8,213
Receipts Over [Under] Expenditures	3,279	[4,630]
Unencumbered Cash, Beginning	8,213	11,492
Unencumbered Cash, Ending	$ 11,492	$ 6,862

* This fund is not required to be budgeted.

Jackson County, Kansas
Victim Grant Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
State grants	$ 89,377	$ 33,619
Total Receipts	89,377	33,619
Expenditures		
Personal services	89,120	8
Contractual services	3,355	-
Total Expenditures	92,475	8
Receipts Over [Under] Expenditures	[3,098]	33,611
Unencumbered Cash, Beginning	[46,277]	[49,375]
Unencumbered Cash, Ending	$ [49,375]	$ [15,764]

* This fund is not required to be budgeted.

Jackson County, Kansas
VAWA Grant Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ -	$ 43,351
Total Receipts	-	43,351
Expenditures		
Personal services	-	99,671
Total Expenditures	-	99,671
Receipts Over [Under] Expenditures	-	[56,320]
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ [56,320]

* This fund is not required to be budgeted.

Jackson County, Kansas
JCAB Grant Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 217,719	$ -
Grants	-	24,197
Total Receipts	217,719	24,197
Expenditures		
Personal services	60,317	59,648
Contractual services	37,876	288
Total Expenditures	98,193	59,936
Receipts Over [Under] Expenditures	119,526	[35,739]
Unencumbered Cash, Beginning	-	119,526
Unencumbered Cash, Ending	$ 119,526	$ 83,787

* This fund is not required to be budgeted.

Jackson County, Kansas
Adult Corrections Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Transfer out	93,616	-
Total Expenditures	93,616	-
Receipts Over [Under] Expenditures	[93,616]	-
Unencumbered Cash, Beginning	93,616	-
Unencumbered Cash, Ending	$ -	$ -

* This fund is not required to be budgeted.

Jackson County, Kansas
Adult Community Corrections Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ 376,097	$ 460,888
Miscellaneous	80,719	-
Total Receipts	456,816	460,888
Expenditures		
Personal services	331,223	343,494
Contractual services	95,590	51,772
Total Expenditures	426,813	395,266
Receipts Over [Under] Expenditures	30,003	65,622
Unencumbered Cash, Beginning	53,451	83,454
Unencumbered Cash, Ending	$ 83,454	$ 149,076

* This fund is not required to be budgeted.

Jackson County, Kansas
Adult Community Corrections II Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2025 and 2024

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ 1,554	$ 954
Total Receipts	1,554	954
Expenditures		
Contractual services	-	270
Total Expenditures	-	270
Receipts Over [Under] Expenditures	1,554	684
Unencumbered Cash, Beginning	-	1,554
Unencumbered Cash, Ending	$ 1,554	$ 2,238

* This fund is not required to be budgeted.

Jackson County, Kansas
.4% Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Sales tax	$ 295,559	$ 235,359	$ -	$ 235,359
Total Receipts	295,559	235,359	$ -	$ 235,359
Expenditures				
Distributions	295,559	235,359	$ -	$ 235,359
Total Expenditures	295,559	235,359	$ -	$ 235,359
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Jackson County, Kansas
Risk Management Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Transfers in	$ 1,500,000	$ 1,618,711	$ -	$ 1,618,711
Total Receipts	1,500,000	1,618,711	$ -	$ 1,618,711
Expenditures				
Personal services	829,382	4,069	$ -	$ 4,069
Total Expenditures	829,382	4,069	$ -	$ 4,069
Receipts Over [Under] Expenditures	670,618	1,614,642		
Unencumbered Cash, Beginning	-	670,618		
Unencumbered Cash, Ending	$ 670,618	$ 2,285,260		

Jackson County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Delinquent taxes	$ -	$ 29	$ -	$ 29
Total Receipts	-	29	$ -	$ 29
Expenditures				
Transfers out	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over [Under] Expenditures	-	29		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 29		

Jackson County, Kansas
Agency Funds
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance Tax	$ 25,589	$ 104,140	$ 88,295	$ 41,434
Commercial Vehicle Tax	217	63,934	64,092	59
Current Tax	13,092,561	22,385,330	22,049,536	13,428,355
Motor Vehicle Tax	68,812	2,053,564	2,044,343	78,033
Motor Vehicle Excise	-	1,236	-	1,236
Personal Redemption	19,589	60,240	26,297	53,532
Real Estate Redemption	174,753	239,705	223,551	190,907
Recreational Vehicle Tax	969	45,442	44,348	2,063
Special Redemption	6,550	73,421	77,298	2,673
Total Distributable Funds	13,389,040	25,027,012	24,617,760	13,798,292
State Funds:				
Auto Registrations	-	1,006,791	1,006,905	[114]
Driver's Licenses	-	47,031	47,031	-
Game Licenses	35	882	867	50
Heritage Trust	1,822	7,166	6,930	2,058
Sales Tax Payable	49	621	663	7
State Educational Building	-	4,411	4,411	-
State Institutional Building	-	2,206	2,206	-
Comp-ISO-Local	-	929,455	929,455	-
Total State Funds	1,906	1,998,563	1,998,468	2,001
Subdivision Funds:				
Cemetery Districts	12	4,876	4,876	12
Cities	-	49,089	49,089	-
Drainage and Watershed Districts	-	3,860	3,860	-
Fire Districts	-	15,763	15,763	-
Hospital Districts	[4]	1,676	1,674	[2]
Library Districts	-	4,169	4,169	-
School Districts	87,599	84,291	171,834	56
Total Subdivision Funds	87,607	163,724	251,265	66

Jackson County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Van Sweringen Invested	$ 75,048	$ -	$ -	$ 75,048
Van Sweringen Scholarship	1,278	319	1,500	97
Van Sweringen Needy	4,321	320	-	4,641
County Attorney	12,741	121,102	123,964	9,879
District Court	131,019	78,664	209,414	269
Law Library	59,441	14,263	30,614	43,090
County Sheriff	3,146	-	127	3,019
Inmate Commissary	151,928	281,541	245,708	187,761
Cash Long and Short	36	-	-	36
Payroll Clearing	179,421	11,067,640	11,059,500	187,561
Total Other Funds	618,379	11,563,849	11,670,827	511,401
Total Agency Funds	$ 14,096,932	$ 38,753,148	$ 38,538,320	$ 14,311,760