CHEROKEE COUNTY, KANSAS

Independent Auditor's Report
and Financial Statement with
Supplementary Information

For the year ended December 31, 2025

THE MENSE CPA FIRM, LLC
Certified Public Accountants

CHEROKEE COUNTY, KANSAS
TABLE OF CONTENTS

	Page Number
INTRODUCTORY SECTION	
• Title Page	
• Table of Contents	i-ii
FINANCIAL SECTION	
• Independent Auditor's Report	1-3
• Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	4-5
• Notes to Financial Statement	6-18
REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION	
• Summary of Expenditures – Actual and Budget – Regulatory Basis (Schedule 1)	19
• Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis (Schedule 2)	
General Fund	20
Road and Bridge Fund	21
Appraisal Fund	22
Health Fund	23
Election Fund	24
Noxious Weed Fund	25
Extension Council Fund	26
Soil Conservation Fund	27
Fair Fund	28
Emergency Medical Services Fund	29
Elderly Services Fund	30
Mental Health Fund	31
Mental Retardation Fund	32
Employee Benefits Fund	33
Special Bridge Fund	34
Special Parks and Recreation Fund	35
Special Alcohol Fund	36

CHEROKEE COUNTY, KANSAS
TABLE OF CONTENTS

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

Tourism and Convention Promotion Fund	37
Law Enforcement VIN Fee Fund	38
Emergency Telephone Tax Fund	39
Prosecuting Attorney Training Fund	40
County Attorney Special Law Enforcement Fund	41
SPIDER Program Fund	42
One-Half Cent Sales Tax Fund	43
Attorney Application Fee Fund	44
Opioid Settlement Fund	45
Out-District Tuition Fund	46
Equipment Reserve Fund	47
Technology Reserve Fund	48
Drug Forfeiture Fund	49
County Attorney Forfeiture Fund	50
Register of Deeds Technology Fund	51
County Treasurer Technology Fund	52
County Clerk Technology Fund	53
Special Liability Fund	54
County Building Fund	55
Special Highway Improvement Fund	56
Special Road Machinery Fund	57
Law Library Fund	58
Electronic Monitoring Fund	59
Bad Check Fee Fund	60
Coronavirus SLFRF Fund	61
Sewer District No. 1	62

- Summary of Receipts and Disbursements Agency Funds – Regulatory Basis (Schedule 3) 63-64

The Mense
CPA Firm, LLC
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

To the Board of County Commissioners
of Cherokee County, Kansas

INDEPENDENT AUDITOR'S REPORT

Disclaimer of Opinion

We were engaged to audit the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Cherokee County, Kansas, the "Municipal Financial Reporting Entity", as of and for the year ended December 31, 2025 and the related notes to the financial statement.

We do not express an opinion on the accompanying financial statement of Cherokee County, Kansas. Because of the significance of the matters described in the "Basis for Disclaimer of Opinion on Regulatory Basis of Accounting" section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statement. Accordingly, we do not express an opinion on the financial statement.

Basis for Disclaimer of Opinion on Regulatory Basis of Accounting

We were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statement. The County's bank accounts have not been reconciled to the general ledger, and certain bank account balances recorded in the general ledger do not agree with the corresponding bank balances. Management has not completed the necessary bank reconciliations, and we were unable to determine whether adjustments to cash, receipts, expenditures, and other financial statement accounts were necessary.

In addition, management has not provided the written representations required by generally accepted auditing standards. We also have not received a response to our attorney inquiry regarding litigation, claims, and assessments. As a result, we were unable to obtain sufficient appropriate audit evidence concerning the completeness and financial statement effects, if any, of litigation, claims, and assessments.

The potential effects of these matters on the financial statement could be material and pervasive. Accordingly, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statement.

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 Cherokee County, Kansas'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 responsibility is to conduct an audit of Cherokee County, Kansas's financial statement in accordance with auditing standards generally accepted in the United States of America and to issue an auditor's report. However, because of the matters described in the "Basis for Disclaimer of Opinion on Regulatory Basis of Accounting", section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statement.

We are required to independent of Cherokee County, Kansas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Other Matters

Supplementary Information

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

with auditing standards generally accepted in the United States of America. Because of the significance of the matters discussed in the "Basis for Disclaimer of Opinion on Regulatory Basis of Accounting" paragraph, it is inappropriate to, and we do not, express an opinion on the supplementary information referred to above.

The Mense CPA Firm, LLC
Certified Public Accountants

Joplin, Missouri
September 17, 2026

CHEROKEE 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 Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	$ 858,726	$ -	$ 7,335,358	$ 6,782,037	$ 1,412,047	$ 167,637	$ 1,579,684
Special Purpose							
Road and Bridge	991,657	-	1,938,985	3,695,454	(764,812)	36,307	(728,505)
Appraisal	132,050	-	341,377	353,018	120,409	2,575	122,984
Health	598,395	-	362,084	509,994	450,485	4,093	454,578
Election	137,075	-	162,261	128,719	170,617	20,397	191,014
Noxious Weed	75,861	-	102,793	90,412	88,242	93	88,335
Extension Council	28,323	-	257,585	253,169	32,739	-	32,739
Soil Conservation	2,802	-	3,602	-	6,404	-	6,404
Fair	1,501	-	16,357	16,000	1,858	-	1,858
Emergency Medical Services	8,124	-	2,861	-	10,985	-	10,985
Elderly Services	19,307	-	41,731	64,466	(3,428)	996	(2,432)
Mental Health	13,430	-	127,564	125,457	15,537	-	15,537
Mental Retardation	12,885	-	121,161	120,000	14,046	-	14,046
Employee Benefits	987,644	-	3,675,525	3,885,915	777,254	1,617	778,871
Special Bridge Fund	436,937	-	261,245	147,697	550,485	4,660	555,145
Special Parks and Recreation	14,923	-	2,545	-	17,468	-	17,468
Special Alcohol	(1,827)	-	23,276	28,365	(6,916)	-	(6,916)
Tourism and Convention Promotion	-	-	6,386	6,386	-	-	-
Law Enforcement VIN Fee	(4,936)	-	22,555	29,340	(11,721)	1,090	(10,631)
Emergency Telephone Tax	(799)	-	203,918	220,023	(16,904)	4,600	(12,304)
Prosecuting Attorney Training	6,039	-	2,701	2,258	6,482	-	6,482
County Attorney Special Law Enforcement	629	-	-	-	629	-	629
SPIDER Program	16,686	-	9,450	943	25,193	-	25,193
One-Half Cent Sales Tax	1,645,697	-	997,062	653,822	1,988,937	-	1,988,937
Attorney Application Fee	15,436	-	6,700	13,330	8,806	-	8,806
Opioid Settlement	106,721	-	31,000	-	137,721	-	137,721
Out-District Tuition	3	-	-	-	3	-	3
Equipment Reserve	1,664,221	-	-	622,981	1,041,240	-	1,041,240
Technology Reserve	(23,542)	-	-	65,400	(88,942)	-	(88,942)
Drug Forfeiture	12,832	-	-	-	12,832	-	12,832
County Attorney Forfeiture	2,095	-	2,778	1,214	3,659	333	3,992
Register of Deeds Technology	63,201	-	24,756	6,389	81,568	45	81,613
Treasurers Technology	22,251	-	6,189	-	28,440	-	28,440
County Clerks Technology	31,523	-	6,189	700	37,012	-	37,012

CHEROKEE 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 Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds (Continued):							
Special Purpose (Continued)							
Special Liability	33	-	-	-	33	-	33
County Building	6	-	-	-	6	-	6
Special Highway Improvement	1,264	-	-	-	1,264	-	1,264
Special Road Machinery	1,278,029	-	411,097	-	1,689,126	-	1,689,126
Law Library	60,217	-	17,631	8,537	69,311	-	69,311
Electronic Monitoring	910	-	-	-	910	-	910
Bad Check Fee	89	-	-	-	89	-	89
Coronavirus SLFRF	426,830	-	-	278,065	148,765	15,819	164,584
	$ 9,643,248	$ -	$ 16,524,722	$ 18,110,091	$ 8,057,879	$ 260,262	$ 8,318,141
Related Municipal Entity							
Sewer District No. 1	272,634	-	343,199	257,383	358,450	1,387	359,837
Total Reporting Entity (Excluding Agency Funds)	$ 9,915,882	$ -	$ 16,867,921	$ 18,367,474	$ 8,416,329	$ 261,649	$ 8,677,978
Composition of Cash							
Cash on Hand							$ 1,598
Checking Accounts							22,998,872
Certificates of Deposit							3,474,961
Investments							2
Related Municipal Entity							359,837
Total Cash							$ 26,835,270
Agency Funds							(18,157,292)
Total Reporting Entity (Excluding Agency Funds)							$ 8,677,978

See notes to the financial statement.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I.A. MUNICIPAL FINANCIAL REPORTING ENTITY

Cherokee County, Kansas (the "County") is a municipal corporation governed by an elected three-member commission. This regulatory basis financial statement presents Cherokee County (the municipality) and selected related municipal entities because they were established to benefit the County and/or its constituents.

The related municipal entity section of this financial statement includes the financial data of the related municipal entities. The related municipal entities are reported separately to emphasize that they are legally separate from the County.

Included Related Municipal Entity

Sewer District No. 1. The District is a separate entity created by state statutes. The governing body of Cherokee County, which created the district, also serves as the districts' governing body.

Excluded Related Municipal Entities

Cherokee County Extension Council. The Cherokee County Extension Council provides services in such areas as agriculture, home economics and 4-H Club, to all persons in the County. The Council is governed by an elected executive board. The County annually levies taxes for the support of the Council.

Juvenile Detention Facility. Southeast Kansas Regional Juvenile Detention Center is a jointly governed organization between eleven counties in southeast Kansas created under an interlocal agreement. Southeast Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southeast Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Girard, Kansas. The primary source of funding for Southeast Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Cherokee County has no equity interest nor does the County materially contribute to the continued existence of Southeast Kansas Regional Juvenile Detention Center.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.B. REGULATORY BASIS FUND TYPES

The accounts of the County are organized into funds each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self-balancing accounts. The following funds are used by the County:

General Fund – the main 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 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.

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

I.C. 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 Guides* (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 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, other than those mentioned above.

The municipality 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 municipality to use the regulatory basis of accounting.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. 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 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 municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been 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 municipality did hold a revenue neutral rate hearing for this year.

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY INFORMATION (CONTINUED)

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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, federal and state grants, permanent funds, and certain special purpose funds as noted in the presentation of the appropriate Schedule 2.

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.

I.E. ASSETS AND LIABILITIES

I.E.1. Cash and Investments

The County Treasurer pools cash and investments of various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating needs. Cash in excess of current needs is invested in time deposits. Additional cash and investment information is presented in Note III.A.

I.E.2. Compensated Absences

The County's policy regarding vacation and sick pay provide employees a maximum of six weeks' vacation after 30 years of employment and sick leave accumulation at one day per month with an unlimited accumulation. No vacation days are carried forward. Sick leave is carried forward at a maximum of 720 hours at December 31st. The Employee is paid for their sick leave in excess of 720 hours at December 31st. Employees are paid for their sick leave upon retirement if certain requirements are met.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.F. RECEIPTS AND EXPENDITURES

I.F.1. Sales Tax

Cherokee County levies a one and one-half percent (1 ½%) sales tax on taxable sales within the County. The tax is collected by the Kansas Department of Revenue and remitted to the County. One percent is recorded in the general fund to provide County services. One-half percent (1/2%) is recorded in a special purpose fund and is restricted and to be used to finance ambulance services, renovate and maintain County buildings and facilities and other projects within the County deemed necessary by the Governing Body.

I.F.2. Property Tax

Property taxes are an enforceable lien on property as of January 1. Taxes are levied on November 1 and are due and payable one-half on December 20th and one-half on May 10th the ensuing year. Unpaid taxes become delinquent after the due dates.

The assessed valuation of tangible property for the calendar year 2025 for purposes of taxation was $244,778,129.

The tax levy per $100.00 of assessed valuation of tangible property for the calendar year was $3.79. The levy is composed of the sum of the legal tax levies for all funds with authorized levies.

The County bills and collects its own property taxes. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state Statutes.

It is not practicable to apportion taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

I.F.3. Reimbursements

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

II.A. COMPLIANCE WITH STATE STATUTES

Expenditures were made in excess of available cash monies in the Road and Bridge, Elderly Services, Special Alcohol, Law Enforcement VIN Fee, Emergency Telephone Tax and Technology Reserve Funds. (K.S.A. 10-1113)

The County Clerk does not maintain records of each fund's indebtedness. (K.S.A. 10-1117)

The General, Road and Bridge, Elderly Services, Special Alcohol, Emergency Telephone Tax, One-Half Cent Sales Tax and Sewer District No. 1 Funds expenditures exceeded the budget. (K.S.A. 79-2935)

The County Attorney does not give approval of claims presented for payment. (K.S.A. 19-716)

III. DETAILED NOTES ON FUNDS AND ACCOUNTS

III. A. DEPOSITS AND INVESTMENTS

As of December 31, 2025, the County had the following investments and maturities.

		Investment Maturities (in Years)	
Investment Type	Fair Value	Less than 1	Rating U.S.
Federated Government Obligations Fund #395	$ 2	$ 2	N/A

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 municipality 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.

III. DETAILED NOTES ON FUNDS AND ACCOUNTS (CONTINUED)

III. A. DEPOSITS AND INVESTMENTS (CONTINUED)

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

Concentration of Credit Risk - State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Municipality's allocation of investments as of December 31, 2025, is as follows:

Investments	Percentage of Investments
Federated Government Obligations Fund #395	100%

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 joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated "peak periods". All deposits were legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of deposits was $26,833,670 and the bank balance was $27,216,026. 95% of the bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,134,412 was covered by federal depository insurance, $16,581,614 was covered by securities pledged by the financial institutions and held by the pledging financial institutions' agents in the County's name and the balance was secured by an Irrevocable Letter of Credit pledged by Federal Home Loan Bank of Topeka in the aggregate amount of $9,500,000.

IV. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions / Payments	Balance End of Year	Interest Paid
Finance Leases:									
Motor Graders	5.00%	6-20-2023	$ 2,697,050	6-20-2027	$ 1,696,476	$ -	$ 538,128	$ 1,158,348	$ 84,854
2024 Kenworth	6.99%	11-30-2023	$ 357,866	1-15-2030	298,464	-	41,734	256,730	20,864
2025 Mack Truck	5.89%	10-09-2025	$ 258,695	10-10-2031	-	258,695	6,792	251,903	2,500
Total Finance Leases					$ 1,994,940	$ 258,695	$ 586,654	$ 1,666,981	$ 108,218
Related Municipal Entity:									
Certificates of Participation Series 2017	3.75%	3-30-2017	$ 535,000	6-01-2027	$ 82,000	$ -	$ 53,000	$ 29,000	$ 3,456
KDHE Loan - Sewer District No. 1	2.61%	7-26-2010	$ 284,469	3-01-2033	117,037	-	12,469	104,568	2,973
Total Related Municipal Entity					$ 199,037	$ -	$ 65,469	$ 133,568	$ 6,429
Totals					$ 2,193,977	$ 258,695	$ 652,123	$ 1,800,549	$ 114,647

IV. LONG-TERM DEBT (CONTINUED)

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

	Year						
Principal	2026	2027	2028	2029	2030	2031-2033	Total
Finance Leases	$ 628,810	$ 666,385	$ 77,810	$ 82,850	$ 88,221	$ 122,905	$ 1,666,981
Certificates of Participation	29,000	-	-	-	-	-	29,000
KDHE Loan	12,795	13,132	13,477	13,831	14,194	37,139	104,568
Total Principal	$ 670,605	$ 679,517	$ 91,287	$ 96,681	$ 102,415	$ 160,044	$ 1,800,549
Interest							
Finance Leases	$ 93,938	$ 56,363	$ 21,957	$ 16,917	$ 11,546	$ 4,972	$ 205,693
Certificates of Participation	544	-	-	-	-	-	544
KDHE Loan	2,647	2,310	1,965	1,611	1,248	1,466	11,247
Total Interest	$ 97,129	$ 58,673	$ 23,922	$ 18,528	$ 12,794	$ 6,438	$ 217,484
Total Principal and Interest	$ 767,734	$ 738,190	$ 115,209	$ 115,209	$ 115,209	$ 166,482	$ 2,018,033

V. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Road and Bridge Fund	Special Road Machinery Fund	K.S.A. 68-141g	$ 441,097

VI. PENSION PLAN

Plan description

Cherokee 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 publically available financial report that includes financial statements and required supplementary information. KPERS's financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and 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 positon on or after July 1, 2009 and KPERS 3 members were first employed in a covered positon 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. K.S.A. 74-4975 establishes KP&F member employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

VI. PENSION PLAN (CONTINUED)

Contributions (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 KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from Cherokee County, Kansas were $435,416 for KPERS and $327,850 for KP&F for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, Cherokee County, Kansas's proportionate share of the collective net pension liability reported by KPERS was $3,731,747 and $2,828,215 for KP&F. 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. Cherokee County, Kansas's proportion of the net pension liability was based on the ratio of Cherokee County, Kansas'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.

VII. RISK MANAGEMENT

Cherokee County, Kansas is exposed to various risks of loss related to torts; theft of; damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain general liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the state to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers' Risk Cooperative for Counties (KWORC), public entity risk pools currently operating as common risk management and insurance programs for participating members.

VII. RISK MANAGEMENT (CONTINUED)

The County pays an annual premium to KCAMP for its general insurance coverage. The agreement for formation of the Kansas County Association Multi-Line Pool provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of stated amounts for each insured event. The County also participates in the Kansas Workers' Risk Cooperative for Counties (KWORC), a public entity risk pool which generates as a common risk management and insurance program for members. The County pays an annual premium to KWORC for workers' compensation coverage. Additional premiums maybe due if total claims for the pools are different than what have been anticipated by KCAMP and KWORC management.

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

VIII. OTHER POST EMPLOYMENT BENEFITS

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

Under the Consolidated Omnibus 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.

IX. SELF-INSURANCE PROGRAM

Cherokee County, Kansas has established a self-insured health plan for all its employees. Cherokee County, Kansas has purchased stop-loss insurance in order to limit its exposure, which will reimburse Cherokee County, Kansas for individual claims in excess of $35,000 annually or aggregate claims exceeding $1,000,000 annually.

X. LITIGATION

The County is party to various legal proceedings which normally occur in governmental operations. While the outcome of such proceedings cannot be predicted, due to insurance maintained by the County, the County feels that any settlement or judgment not covered by insurance would not have a material adverse effect on the financial condition of the County.

XI. GRANT PROGRAM INVOLVEMENT

In the normal course of operations, the County participates in various federal or state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. Any liability for 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.

XII. NEIGHBORHOOD REVITALIZATION PROGRAM

The County approved a Neighborhood Revitalization Program (NRP). Applicants must meet criteria of the program and apply for rebate during the program period.

Property taxes rebated under the NRP during 2025 were unable to be determined.

XIII. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION

CHEROKEE 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)
Governmental Type Funds:					
General Fund	$ 6,346,865	$ 35,740	$ 6,382,605	$ 6,782,037	$ 399,432
Special Purpose Funds					
Road and Bridge	3,156,447	-	3,156,447	3,695,454	539,007
Appraisal	388,872	-	388,872	353,018	(35,854)
Health	446,990	271,557	718,547	509,994	(208,553)
Election	208,650	-	208,650	128,719	(79,931)
Noxious Weed	102,588	-	102,588	90,412	(12,176)
Extension Council	253,169	-	253,169	253,169	-
Soil Conservation	-	-	-	-	-
Fair	16,000	-	16,000	16,000	-
Emergency Medical Services	8,281	-	8,281	-	(8,281)
Elderly Services	41,000	-	41,000	64,466	23,466
Mental Health	125,457	-	125,457	125,457	-
Mental Retardation	120,000	-	120,000	120,000	-
Employee Benefits	3,700,000	198,551	3,898,551	3,885,915	(12,636)
Special Parks and Recreation	6,000	-	6,000	-	(6,000)
Special Alcohol	19,212	-	19,212	28,365	9,153
Tourism and Convention Promotion	8,000	-	8,000	6,386	(1,614)
Law Enforcement VIN Fee	44,027	-	44,027	29,340	(14,687)
Emergency Telephone Tax	214,577	-	214,577	220,023	5,446
Prosecuting Attorney Training	5,028	-	5,028	2,258	(2,770)
County Attorney Special Law Enforcement	629	-	629	-	(629)
SPIDER Program	8,500	-	8,500	943	(7,557)
One-Half Cent Sales Tax	641,719	-	641,719	653,822	12,103
Attorney Application Fee	22,022	-	22,022	13,330	(8,692)
Opioid Settlement	47,237	-	47,237	-	(47,237)
Related Municipal Entity					
Sewer District No. 1	161,505	-	161,505	257,383	95,878

CHEROKEE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 2,538,814	$ 2,498,316	$ 40,498
Delinquent Tax	77,838	36,119	41,719
Motor Vehicle Tax	183,186	168,351	14,835
Recreational Vehicle Tax	3,267	3,104	163
16/20 M. Vehicle Tax	14,293	10,187	4,106
KCOVRS Tax	2,430	2,471	(41)
Watercraft Tax	-	1,014	(1,014)
Rental Excise Tax	11	5	6
Neighborhood Revitalization Rebate	-	(41,325)	41,325
Sales Tax	1,964,407	1,625,725	338,682
Charges for Services	116,350	170,000	(53,650)
Local Alcoholic Liquor Fund	2,544	4,117	(1,573)
Licenses, Permits and Fees	342,167	340,000	2,167
Inmate Housing	285,316	320,000	(34,684)
Grants	35,740	-	35,740
Expanded Lottery Receipts	409,665	400,000	9,665
Interest	401,548	400,000	1,548
Tax Sale	627,761	-	627,761
Other	330,021	350,000	(19,979)
Total Receipts	$ 7,335,358	$ 6,288,084	$ 1,047,274
Expenditures:			
Commission	$ 92,594	$ 96,300	$ (3,706)
Clerk	147,033	167,935	(20,902)
Treasurer	270,686	373,150	(102,464)
Tax Sale	713,761	-	713,761
Attorney	442,446	465,196	(22,750)
Register of Deeds	128,260	105,268	22,992
Sheriff and Jail	3,770,924	3,125,549	645,375
District Court	239,499	268,600	(29,101)
Courthouse	453,695	439,862	13,833
Emergency Preparedness	52,997	78,330	(25,333)
Human Resources	54,120	56,000	(1,880)
Recreation	630	4,000	(3,370)
Data Processing	101,502	117,500	(15,998)
Jury Costs	2,876	10,000	(7,124)
Juvenile Detention	77,758	96,155	(18,397)
Genealogy Society	8,000	8,000	-
GIS Programming	17,885	20,000	(2,115)
County Counselor	69,483	70,000	(517)
Economic Development	55,000	55,000	-
Election Equipment Lease	6,300	25,000	(18,700)
Solid Waste Recycling	14,782	23,520	(8,738)
Other	61,806	-	61,806
Operating Transfers	-	741,500	(741,500)
Adjustment for Qualifying Budget Credits	-	35,740	(35,740)
Total Expenditures	$ 6,782,037	$ 6,382,605	$ 399,432
Receipts Over (Under) Expenditures	$ 553,321		
Unencumbered Cash, Beginning	858,726		
Unencumbered Cash, Ending	$ 1,412,047		

CHEROKEE COUNTY, KANSAS

Road and Bridge
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 257,837	$ 256,706	$ 1,131
Delinquent Tax	85,074	48,008	37,066
Motor Vehicle Tax	198,897	182,802	16,095
Recreational Vehicle Tax	3,548	3,370	178
16/20 M. Vehicle Tax	16,086	11,061	5,025
KCOVRS Tax	2,638	2,683	(45)
Watercraft Tax	-	1,101	(1,101)
Rental Excise Tax	12	10	2
Neighborhood Revitalization Rebate	-	(4,246)	4,246
Special Highway Aid and County Equalization	840,331	835,764	4,567
Intergovernmental	26,928	-	26,928
State Highway Aid - Connecting Links	117,217	-	117,217
Sale of Assets	24,345	-	24,345
Capital Lease Proceeds	258,695	-	258,695
Interest and Other	107,377	50,000	57,377
Total Receipts	$ 1,938,985	$ 1,387,259	$ 551,726
Expenditures:			
Public works	$ 2,589,485	$ 2,854,430	$ (264,945)
Finance Lease - Motor Graders	622,982	62,598	560,384
Finance Lease - 2024 Kenworth	62,598	-	62,598
Finance Lease - 2025 Mack Truck	9,292	-	9,292
Operating Transfers	411,097	239,419	171,678
Total Expenditures	$ 3,695,454	$ 3,156,447	$ 539,007
Receipts Over (Under) Expenditures	$ (1,756,469)		
Unencumbered Cash, Beginning	991,657		
Unencumbered Cash, Ending	$ (764,812)		

CHEROKEE COUNTY, KANSAS
Appraisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 291,255	$ 286,862	$ 4,393
Delinquent Tax	11,906	5,557	6,349
Motor Vehicle Tax	30,772	28,268	2,504
Recreational Vehicle Tax	549	521	28
16/20 M. Vehicle Tax	2,047	1,710	337
KCOVRS Tax	408	415	(7)
Watercraft Tax	-	170	(170)
Rental Excise Tax	2	5	(3)
Neighborhood Revitalization Rebate	-	(4,745)	4,745
Fees	4,438	-	4,438
Total Receipts	$ 341,377	$ 318,763	$ 22,614
Expenditures:			
General Government	$ 353,018	$ 388,872	$ (35,854)
Receipts Over (Under) Expenditures	$ (11,641)		
Unencumbered Cash, Beginning	132,050		
Unencumbered Cash, Ending	$ 120,409		

CHEROKEE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 70,570	$ 69,473	$ 1,097
Delinquent Tax	1,780	1,435	345
Motor Vehicle Tax	6,005	5,518	487
Recreational Vehicle Tax	107	102	5
16/20 M. Vehicle Tax	1	334	(333)
KCOVRS Tax	80	81	(1)
Watercraft Tax	-	33	(33)
Neighborhood Revitalization Rebate	-	(1,149)	1,149
Charges for Services	11,984	12,000	(16)
Grants	271,557	150,000	121,557
Total Receipts	$ 362,084	$ 237,827	$ 124,257
Expenditures:			
Health	$ 509,994	$ 446,990	$ (208,553)
Adjustment for Qualifying Budget Credits	-	271,557	(271,557)
Total Expenditures	$ 509,994	$ 718,547	$ (208,553)
Receipts Over (Under) Expenditures	$ (147,910)		
Unencumbered Cash, Beginning	598,395		
Unencumbered Cash, Ending	$ 450,485		

CHEROKEE COUNTY, KANSAS
Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 123,525	$ 121,721	$ 1,804
Delinquent Tax	6,720	2,667	4,053
Motor Vehicle Tax	23,445	21,527	1,918
Recreational Vehicle Tax	418	397	21
16/20 M. Vehicle Tax	687	1,303	(616)
KCOVRS Tax	311	316	(5)
Watercraft Tax	-	130	(130)
Rental Excise Tax	1	8	(7)
Neighborhood Revitalization Rebate	-	(2,013)	2,013
Other	7,154	-	7,154
Total Receipts	$ 162,261	$ 146,056	$ 16,205
Expenditures:			
General Government	$ 128,719	$ 208,650	$ (79,931)
Receipts Over (Under) Expenditures	$ 33,542		
Unencumbered Cash, Beginning	137,075		
Unencumbered Cash, Ending	$ 170,617		

CHEROKEE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 47,438	$ 46,700	$ 738
Delinquent Tax	2,691	922	1,769
Motor Vehicle Tax	7,975	7,328	647
Recreational Vehicle Tax	142	135	7
16/20 M. Vehicle Tax	563	443	120
KCOVRS Tax	106	108	(2)
Watercraft Tax	-	44	(44)
Rental Excise Tax	1	3	(2)
Neighborhood Revitalization Rebate	-	(772)	772
Other	43,877	20,000	23,877
Total Receipts	$ 102,793	$ 74,911	$ 27,882
Expenditures:			
Public Works	$ 90,412	$ 102,588	$ (12,176)
Receipts Over (Under) Expenditures	$ 12,381		
Unencumbered Cash, Beginning	75,861		
Unencumbered Cash, Ending	$ 88,242		

CHEROKEE COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 216,548	$ 213,202	$ 3,346
Delinquent Tax	10,408	4,792	5,616
Motor Vehicle Tax	28,057	25,782	2,275
Recreational Vehicle Tax	500	475	25
16/20 M. Vehicle Tax	1,698	1,560	138
KCOVRS Tax	372	378	(6)
Watercraft Tax	2	155	(153)
Rental Excise Tax	-	1	(1)
Neighborhood Revitalization Rebate	-	(3,527)	3,527
Total Receipts	$ 257,585	$ 242,818	$ 14,767
Expenditures:			
Appropriations to Extension Council Treasurer	$ 253,169	$ 253,169	$ -
Receipts Over (Under) Expenditures	$ 4,416		
Unencumbered Cash, Beginning	28,323		
Unencumbered Cash, Ending	$ 32,739		

CHEROKEE COUNTY, KANSAS
Soil Conservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ -	$ -	$ -
Delinquent Tax	3,602	489	3,113
Motor Vehicle Tax	-	2,268	(2,268)
Recreational Vehicle Tax	-	42	(42)
16/20 M. Vehicle Tax	-	137	(137)
KCOVRS Tax	-	33	(33)
Watercraft Tax	-	14	(14)
Total Receipts	$ 3,602	$ 2,983	$ 619
Expenditures:			
Appropriation to Conservation District Treasurer	$ -	$ -	$ -
Receipts Over (Under) Expenditures	$ 3,602		
Unencumbered Cash, Beginning	2,802		
Unencumbered Cash, Ending	$ 6,404		

CHEROKEE COUNTY, KANSAS
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 14,018	$ 13,890	$ 128
Delinquent Tax	554	225	329
Motor Vehicle Tax	1,657	1,516	141
Recreational Vehicle Tax	30	28	2
16/20 M. Vehicle Tax	76	92	(16)
KCOVRS Tax	22	22	-
Watercraft Tax	-	9	(9)
Neighborhood Revitalization Rebate	-	(230)	230
Total Receipts	$ 16,357	$ 15,552	$ 805
Expenditures:			
Appropriation to Fair Treasurer	$ 16,000	$ 16,000	$ -
Receipts Over (Under) Expenditures	$ 357		
Unencumbered Cash, Beginning	1,501		
Unencumbered Cash, Ending	$ 1,858		

CHEROKEE COUNTY, KANSAS
Emergency Medical Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ -	$ -	$ -
Delinquent Tax	2,861	2,500	361
Total Receipts	$ 2,861	$ 2,500	$ 361
Expenditures:			
Appropriation to Ambulance District Treasurers	$ -	$ 8,281	$ (8,281)
Receipts Over (Under) Expenditures	$ 2,861		
Unencumbered Cash, Beginning	8,124		
Unencumbered Cash, Ending	$ 10,985		

CHEROKEE COUNTY, KANSAS
Elderly Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 35,266	$ 34,763	$ 503
Delinquent Tax	1,595	560	1,035
Motor Vehicle Tax	4,396	4,033	363
Recreational Vehicle Tax	78	74	4
16/20 M. Vehicle Tax	338	244	94
KCOVRS Tax	58	59	(1)
Rental Excise Tax	-	24	(24)
Neighborhood Revitalization Rebate	-	(575)	575
Total Receipts	$ 41,731	$ 39,182	$ 2,549
Expenditures:			
Elderly Programs	$ 64,466	$ 41,000	$ 23,466
Receipts Over (Under) Expenditures	$ (22,735)		
Unencumbered Cash, Beginning	19,307		
Unencumbered Cash, Ending	$ (3,428)		

CHEROKEE COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 108,978	$ 107,208	$ 1,770
Delinquent Tax	4,863	2,354	2,509
Motor Vehicle Tax	12,515	11,486	1,029
Recreational Vehicle Tax	223	212	11
16/20 M. Vehicle Tax	818	695	123
KCOVRS Tax	166	169	(3)
Watercraft Tax	-	69	(69)
Rental Excise Tax	1	9	(8)
Neighborhood Revitalization Rebate	-	(1,773)	1,773
Total Receipts	$ 127,564	$ 120,429	$ 7,135
Expenditures:			
Public Health	$ 125,457	$ 125,457	$ -
Receipts Over (Under) Expenditures	$ 2,107		
Unencumbered Cash, Beginning	13,430		
Unencumbered Cash, Ending	$ 15,537		

CHEROKEE COUNTY, KANSAS

Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 104,699	$ 103,104	$ 1,595
Delinquent Tax	4,403	2,192	2,211
Motor Vehicle Tax	10,954	10,053	901
Recreational Vehicle Tax	195	185	10
16/20 M. Vehicle Tax	764	608	156
KCOVRS Tax	145	148	(3)
Watercraft Tax	-	61	(61)
Rental Excise Tax	1	-	1
Neighborhood Revitalization Rebate	-	(1,705)	1,705
Total Receipts	$ 121,161	$ 114,646	$ 6,515
Expenditures:			
Public Health	$ 120,000	$ 120,000	$ -
Receipts Over (Under) Expenditures	$ 1,161		
Unencumbered Cash, Beginning	12,885		
Unencumbered Cash, Ending	$ 14,046		

CHEROKEE COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 3,066,694	$ 3,018,966	$ 47,728
Delinquent Tax	102,821	57,387	45,434
Motor Vehicle Tax	289,674	266,233	23,441
Recreational Vehicle Tax	5,167	4,908	259
16/20 M. Vehicle Tax	8,759	16,110	(7,351)
KCOVRS Tax	3,842	3,908	(66)
Watercraft Tax	-	1,604	(1,604)
Rental Excise Tax	17	4	13
Neighborhood Revitalization Rebate	-	(49,937)	49,937
Reimbursements and Other	198,551	-	198,551
Total Receipts	$ 3,675,525	$ 3,319,183	$ 356,342
Expenditures:			
General Government	$ 3,885,915	$ 3,700,000	$ (185,915)
Adjustment for Qualifying Budget Credits	-	198,551	(198,551)
Total Expenditures	$ 3,885,915	$ 3,898,551	$ (12,636)
Receipts Over (Under) Expenditures	$ (210,390)		
Unencumbered Cash, Beginning	987,644		
Unencumbered Cash, Ending	$ 777,254		

CHEROKEE COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:		
Taxes and Shared Receipts:		
Ad Valorem Property Tax	$	226,130
Delinquent Tax		8,915
Motor Vehicle Tax		24,021
Recreational Vehicle Tax		429
16/20 M. Vehicle Tax		1,430
KCOVERS Tax		319
Rental Excise Tax		1
Total Receipts	$	261,245
Expenditures:		
Public Works	$	147,697
Receipts Over (Under) Expenditures	$	113,548
Unencumbered Cash, Beginning		436,937
Unencumbered Cash, Ending	$	550,485

CHEROKEE COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcoholic Liquor Fund	$ 2,545	$ 4,117	$ (1,572)
Expenditures:			
Recreation	$ -	$ 6,000	$ (6,000)
Receipts Over (Under) Expenditures	$ 2,545		
Unencumbered Cash, Beginning	14,923		
Unencumbered Cash, Ending	$ 17,468		

CHEROKEE COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Local Alcoholic Liquor Fund	$ 23,276	$ 19,212	$ 4,064
Expenditures:			
Public Health	$ 28,365	$ 19,212	$ 9,153
Receipts Over (Under) Expenditures	$ (5,089)		
Unencumbered Cash, Beginning	(1,827)		
Unencumbered Cash, Ending	$ (6,916)		

CHEROKEE COUNTY, KANSAS
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Transient Guest Tax	$ 6,386	$ 8,000	$ (1,614)
Expenditures:			
Tourism and Promotion	$ 6,386	$ 8,000	$ (1,614)
Receipts Over (Under) Expenditures	$ -		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

CHEROKEE COUNTY, KANSAS
Law Enforcement VIN Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 22,555	$ 32,000	$ (9,445)
Expenditures:			
Public Safety	$ 29,340	$ 44,027	$ (14,687)
Receipts Over (Under) Expenditures	$ (6,785)		
Unencumbered Cash, Beginning	(4,936)		
Unencumbered Cash, Ending	$ (11,721)		

CHEROKEE COUNTY, KANSAS
Emergency Telephone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Telephone Tax	$ 203,828	$ 159,000	$ 44,828
Interest	90	100	(10)
Total Receipts	$ 203,918	$ 159,100	$ 44,818
Expenditures:			
Public Safety	$ 220,023	$ 214,577	$ 5,446
Receipts Over (Under) Expenditures	$ (16,105)		
Unencumbered Cash, Beginning	(799)		
Unencumbered Cash, Ending	$ (16,904)		

CHEROKEE COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 2,701	$ 2,500	$ 201
Expenditures:			
Public Safety	$ 2,258	$ 5,028	$ (2,770)
Receipts Over (Under) Expenditures	$ 443		
Unencumbered Cash, Beginning	6,039		
Unencumbered Cash, Ending	$ 6,482		

CHEROKEE COUNTY, KANSAS
County Attorney Special Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Other	$ -	$ -	$ -
Expenditures:			
Public Safety	$ -	$ 629	$ (629)
Receipts Over (Under) Expenditures	$ -		
Unencumbered Cash, Beginning	629		
Unencumbered Cash, Ending	$ 629		

CHEROKEE COUNTY, KANSAS
SPIDER Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 9,450	$ 8,500	$ 950
Expenditures:			
Public Safety	$ 943	$ 8,500	$ (7,557)
Receipts Over (Under) Expenditures	$ 8,507		
Unencumbered Cash, Beginning	16,686		
Unencumbered Cash, Ending	$ 25,193		

CHEROKEE COUNTY, KANSAS
One-Half Cent Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Sales Tax	$ 997,062	$ 812,862	$ 184,200
Expenditures:			
General Government	$ 653,822	$ 641,719	$ 12,103
Receipts Over (Under) Expenditures	$ 343,240		
Unencumbered Cash, Beginning	1,645,697		
Unencumbered Cash, Ending	$ 1,988,937		

CHEROKEE COUNTY, KANSAS
Attorney Application Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Fees	$ 6,700	$ 6,000	$ 700
Expenditures:			
Public Safety	$ 13,330	$ 22,022	$ (8,692)
Receipts Over (Under) Expenditures	$ (6,630)		
Unencumbered Cash, Beginning	15,436		
Unencumbered Cash, Ending	$ 8,806		

CHEROKEE COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Sales Tax	$ 31,000	$ -	$ 31,000
Expenditures:			
General Government	$ -	$ 47,237	$ (47,237)
Receipts Over (Under) Expenditures	$ 31,000		
Unencumbered Cash, Beginning	106,721		
Unencumbered Cash, Ending	$ 137,721		

CHEROKEE COUNTY, KANSAS
Out-District Tuition Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:	
Delinquent Tax	$ -
Expenditures:	
Operating Transfers	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	3
Unencumbered Cash, Ending	$ 3

CHEROKEE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:	
Operating Transfers	$ -
Expenditures:	
Equipment	$ 622,981
Receipts Over (Under) Expenditures	$ (622,981)
Unencumbered Cash, Beginning	1,664,221
Unencumbered Cash, Ending	$ 1,041,240

CHEROKEE COUNTY, KANSAS
Technology Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:	
Operating Transfers	$ -
Expenditures:	
Total Expenditures	$ 65,400
Receipts Over (Under) Expenditures	$ (65,400)
Unencumbered Cash, Beginning	(23,542)
Unencumbered Cash, Ending	$ (88,942)

CHEROKEE COUNTY, KANSAS
Drug Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:	
Forfeitures	$ -
Expenditures:	
Public Safety	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	12,832
Unencumbered Cash, Ending	$ 12,832

CHEROKEE COUNTY, KANSAS
County Attorney Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:		
Forfeitures	$	2,778
Expenditures:		
Public Safety	$	1,214
Receipts Over (Under) Expenditures	$	1,564
Unencumbered Cash, Beginning		2,095
Unencumbered Cash, Ending	$	3,659

CHEROKEE COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:		
Fees	$	24,756
Expenditures:		
General Government	$	6,389
Receipts Over (Under) Expenditures	$	18,367
Unencumbered Cash, Beginning		63,201
Unencumbered Cash, Ending	$	81,568

CHEROKEE COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:		
Fees	$	6,189
Expenditures:		
General Government	$	-
Receipts Over (Under) Expenditures	$	6,189
Unencumbered Cash, Beginning		22,251
Unencumbered Cash, Ending	$	28,440

CHEROKEE COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:		
Fees	$	6,189
Expenditures:		
General Government	$	700
Receipts Over (Under) Expenditures	$	5,489
Unencumbered Cash, Beginning		31,523
Unencumbered Cash, Ending	$	37,012

CHEROKEE COUNTY, KANSAS
Special Liability Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:	
Taxes and Shared Receipts:	
Delinquent Tax	$ -
Expenditures:	
Operating Transfers	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	33
Unencumbered Cash, Ending	$ 33

CHEROKEE COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:	
Taxes and Shared Receipts:	
Delinquent Tax	$ -
Expenditures:	
Operating Transfers	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	6
Unencumbered Cash, Ending	$ 6

CHEROKEE COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:	
Operating Transfers	$ -
Expenditures:	
Public Works	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	1,264
Unencumbered Cash, Ending	$ 1,264

CHEROKEE COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:	
Operating Transfers	$ 411,097
Expenditures:	
Public Works	$ -
Receipts Over (Under) Expenditures	$ 411,097
Unencumbered Cash, Beginning	1,278,029
Unencumbered Cash, Ending	$ 1,689,126

CHEROKEE COUNTY, KANSAS
Law Library Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:		
Fees	$	17,631
Expenditures:		
Public Safety	$	8,537
Receipts Over (Under) Expenditures	$	9,094
Unencumbered Cash, Beginning		60,217
Unencumbered Cash, Ending	$	69,311

CHEROKEE COUNTY, KANSAS
Electronic Monitoring Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:	
Federal/State Grants	$ -
Expenditures:	
Public Safety	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	910
Unencumbered Cash, Ending	$ 910

CHEROKEE COUNTY, KANSAS
Bad Check Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:	
Fees	$ -
Expenditures:	
General Government	$ -
Receipts Over (Under) Expenditures	$ -
Unencumbered Cash, Beginning	89
Unencumbered Cash, Ending	$ 89

CHEROKEE COUNTY, KANSAS
Coronavirus State and Local Fiscal Recovery Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Receipts:	
Grants	$ -
Expenditures:	
General Government	$ 278,065
Receipts Over (Under) Expenditures	$ (278,065)
Unencumbered Cash, Beginning	426,830
Unencumbered Cash, Ending	$ 148,765

CHEROKEE COUNTY, KANSAS
Sewer District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
Receipts:			
Charges for Services and Special Assessments	$ 343,029	$ 275,000	$ 68,029
Interest	170	-	170
Total Receipts	$ 343,199	$ 275,000	$ 68,199
Expenditures:			
Public Works	$ 185,485	$ 90,982	$ 94,503
KDHE Loan Payments	15,442	15,442	-
Certificates of Participation	56,456	55,081	1,375
Total Expenditures	$ 257,383	$ 161,505	$ 95,878
Receipts Over (Under) Expenditures	$ 85,816		
Unencumbered Cash, Beginning	272,634		
Unencumbered Cash, Ending	$ 358,450		

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

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Kansas Educational Buildings	$ -	$ 264,985	$ 264,985	$ -
Kansas Institutions Buildings	-	132,492	132,492	-
KDWPT	1,538	13,770	13,637	1,671
Cereal Malt Beverage Stamps	193	50	150	93
Southeast Kansas Library	-	250,848	250,848	-
Payroll Tax Withholdings	606,003	1,928,165	1,754,679	779,489
Sheltered Workshop	3	-	-	3
Diversion Supervision Fees	5	-	-	5
Rural Water District	246	-	-	246
Townships	-	470,377	470,377	-
Cities	5	5,496,406	5,496,406	5
Schools	-	12,498,816	12,498,816	-
Current Tax	13,384,545	25,029,372	24,651,364	13,762,553
Holding	1,046	-	-	1,046
Long and Short	(3,636)	-	-	(3,636)
Partial Payments	1,382	-	-	1,382
Redemption Tax	282,952	1,109,569	1,028,178	364,343
Delinquent Personal Tax	19,169	57,653	54,628	22,194
Judicial Delinquent Personal Tax	2,875	-	-	2,875
Overpayment	(23,573)	100,206	71,222	5,411
Protest Tax	182,417	-	-	182,417
Advance Tax	10,169	11,133	16,938	4,364
Heritage Trust	3,223	12,378	12,238	3,363
Water Craft	12,938	-	-	12,938
Vehicle Tax	481,889	2,219,058	2,220,451	480,496
16/20 M Vehicle Tax	84,394	106,573	112,176	78,791
Recreational Vehicle Tax	8,154	36,551	37,372	7,333
Antique Tax	4,356	-	-	4,356
In Lieu of Tax	490,785	-	-	490,785
SEK District Meeting	210	-	-	210

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

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
KCOVRS Tax	$ 1,740	$ 28,200	$ 27,044	$ 2,896
Rental Vehicle Excise Tax	146	82	181	47
Neighborhood Revitalization	1,193,459	450,355	-	1,643,814
District Court	320	55,248	55,318	250
District Court Cases	16,500	78	-	16,578
Sheriff Inmate	101,345	370,449	359,683	112,111
Special Auto	175,118	4,231,171	4,227,426	178,863
Total	$ 17,039,916	$ 54,873,985	$ 53,756,609	$ 18,157,292