# WOODSON COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2025

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

# INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Woodson County, Kansas

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

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

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

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

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

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

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Woodson County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated July 14, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
April 7, 2026

**WOODSON COUNTY, KANSAS**

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

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2025 |
|---|---|---|---|---|---|---|
| General | $ 582,464.88 | $ 2,278,224.32 | $ 2,222,350.79 | $ 638,338.41 | $ 59,600.24 | $ 697,938.65 |
| Special Purpose: | | | | | | |
| Ambulance | 27,201.61 | 668,034.82 | 635,335.74 | 59,900.69 | 14,438.85 | 74,339.54 |
| Appraiser's Cost | 55,835.13 | 225,167.60 | 197,631.70 | 83,371.03 | 1,896.34 | 85,267.37 |
| Conservation District | 2,399.97 | 26,558.51 | 27,500.00 | 1,458.48 | - | 1,458.48 |
| Direct Election | 48,884.79 | 64,511.84 | 81,512.60 | 31,884.03 | 2,363.08 | 34,247.11 |
| Economic Development | 16,486.00 | 39,129.06 | 47,867.25 | 7,747.81 | - | 7,747.81 |
| Employee Benefits | 320,057.73 | 837,001.87 | 1,100,674.74 | 56,384.86 | 7,034.66 | 63,419.52 |
| Fair | 626.42 | 5,404.97 | 5,500.00 | 531.39 | - | 531.39 |
| Fair Building | 662.48 | 13,029.79 | 12,500.00 | 1,192.27 | - | 1,192.27 |
| 4-H Building Maintenance | 36,599.80 | 25,470.95 | 27,478.13 | 34,592.62 | 1,088.92 | 35,681.54 |
| Health | 1,090.42 | 37,832.36 | 36,500.00 | 2,422.78 | - | 2,422.78 |
| Historical Society | 1,228.80 | 10,462.75 | 10,000.00 | 1,691.55 | - | 1,691.55 |
| Mental Health | 4,021.72 | 39,968.73 | 41,180.00 | 2,810.45 | - | 2,810.45 |
| Intellectual Disability | 2,124.50 | 22,784.33 | 10,000.00 | 14,908.83 | - | 14,908.83 |
| Noxious Weed | 30,743.66 | 116,956.34 | 113,921.65 | 33,778.35 | 1,232.87 | 35,011.22 |
| Planning Board | 1,040.51 | 75.00 | - | 1,115.51 | - | 1,115.51 |
| Road and Bridge | 456,545.12 | 2,140,482.63 | 2,326,556.14 | 270,471.61 | 86,884.61 | 357,356.22 |
| Special Highway Reserve | 136,491.73 | 100,000.00 | - | 236,491.73 | - | 236,491.73 |
| Rural Fire District No. 1 | 27,416.92 | 159,593.06 | 158,101.42 | 28,908.56 | 4,865.99 | 33,774.55 |
| Service Program for the Elderly | 25,421.37 | 63,259.46 | 63,654.94 | 25,025.89 | - | 25,025.89 |
| Special Alcohol Program | 17,628.57 | 2,669.24 | - | 20,297.81 | - | 20,297.81 |
| Special Bridge | 1,470,655.22 | 354,869.71 | 117,178.59 | 1,708,346.34 | - | 1,708,346.34 |
| Special Liability | 26,208.90 | 31,405.13 | 44,380.00 | 13,234.03 | - | 13,234.03 |
| Special Park and Recreation | 14,537.57 | 1,395.41 | - | 15,932.98 | - | 15,932.98 |
| Tourism and Convention Promotion | 8,705.87 | 8,934.91 | 9,150.00 | 8,490.78 | - | 8,490.78 |
| Special Ambulance Equipment | 288,280.37 | - | 243,182.69 | 45,097.68 | - | 45,097.68 |
| Special Equipment Reserve | 930,994.35 | 265,744.24 | 122,211.93 | 1,074,526.66 | 7,439.29 | 1,081,965.95 |
| Special Noxious Weed | 66,894.91 | - | 32,638.15 | 34,256.76 | - | 34,256.76 |
| Special Machinery | 535,444.30 | 167,415.00 | 342,079.10 | 360,780.20 | - | 360,780.20 |
| Capital Improvement | 25,000.00 | - | - | 25,000.00 | - | 25,000.00 |
| Special Rural Fire Equipment | 334,840.35 | 45,400.00 | 2,040.00 | 378,200.35 | - | 378,200.35 |
| Rural Fire District Donations | 11,450.39 | 4,880.00 | 754.78 | 15,575.61 | - | 15,575.61 |
| Sewer District No. 1 | 514.64 | - | - | 514.64 | - | 514.64 |
| Emergency Telephone Service | 79,703.59 | 70,084.48 | 56,866.45 | 92,921.62 | - | 92,921.62 |
| Other Grants | 1,012.09 | - | - | 1,012.09 | - | 1,012.09 |
| American Rescue Plan Act Grant | 27,031.01 | - | - | 27,031.01 | - | 27,031.01 |
| Business: | | | | | | |
| Solid Waste | 332,635.15 | 504,267.91 | 521,006.33 | 315,896.73 | 11,396.97 | 327,293.70 |
| Trusts: | | | | | | |
| Motor Vehicle Operating | - | 32,571.25 | 32,571.25 | - | - | - |
| Prosecuting Attorney Training | 7,501.95 | 528.87 | 284.13 | 7,746.69 | - | 7,746.69 |
| Special Law Enforcement Trust | 18,763.74 | 1,765.00 | 2,166.32 | 18,362.42 | - | 18,362.42 |

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

**WOODSON COUNTY, KANSAS**

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

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2025 |
|---|---|---|---|---|---|---|
| Trusts: (Continued) | | | | | | |
| County Treasurer's Technology | $ 8,428.55 | $ 1,120.00 | $ - | $ 9,548.55 | $ - | $ 9,548.55 |
| Conceal and Carry Permit Fees | 6,225.50 | 325.00 | - | 6,550.50 | - | 6,550.50 |
| Register of Deeds Technology | 19,836.09 | 4,480.00 | 3,615.00 | 20,701.09 | - | 20,701.09 |
| County Clerk's Technology | 3,065.47 | 1,120.00 | 274.00 | 3,911.47 | - | 3,911.47 |
| Sheriff's Special Donations | 3,471.45 | - | - | 3,471.45 | - | 3,471.45 |
| Sheriff's VIN Inspection | 8,848.09 | 3,240.00 | 400.00 | 11,688.09 | - | 11,688.09 |
| Juvenile Intake Grant | 1,566.78 | - | - | 1,566.78 | - | 1,566.78 |
| Community Development Block Grant | 3,032.86 | - | - | 3,032.86 | - | 3,032.86 |
| FEMA Grant | 3,953.71 | - | - | 3,953.71 | - | 3,953.71 |
| LEPP Grant | 488.00 | 285.00 | - | 773.00 | - | 773.00 |
| Community Corrections Grant | 81,161.16 | 595,902.72 | 621,661.02 | 55,402.86 | 6,822.86 | 62,225.72 |
| Community Corrections Reimbursement | 31,274.92 | 8,219.12 | - | 39,494.04 | - | 39,494.04 |
| Juvenile Justice Authority | 23,440.77 | 386,333.44 | 412,806.41 | (3,032.20) | 4,507.91 | 1,475.71 |
| Juvenile Behavioral Health | 46,136.57 | - | - | 46,136.57 | - | 46,136.57 |
| Juvenile Services Reimbursement | 22,075.14 | 1,600.00 | - | 23,675.14 | - | 23,675.14 |
| Total Primary Government (Excluding Agency Funds) | $ 6,238,151.59 | $ 9,368,504.82 | $ 9,683,531.25 | $ 5,923,125.16 | $ 209,572.59 | $ 6,132,697.75 |

| | |
|---|---|
| Composition of Cash: | |
| Checking Accounts: | |
| Demand Deposit Accounts ..... | $ 9,833,445.26 |
| Certificates of Deposit..... | 2,500,000.00 |
| Total Cash | 12,333,445.26 |
| Agency Funds Per Schedule 3 | (6,200,747.51) |
| Total Reporting Entity (Excluding Agency Funds) | $ 6,132,697.75 |

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

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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.).

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

Property Taxes

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

Special Assessments

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

Pension Plan

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

Reimbursed Expenses

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

**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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipt 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. During the fiscal year ending December 31, 2025 the County amended the Ambulance Fund and Noxious Weed Fund.

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

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

- Special Highway Reserve Fund
- Special Ambulance Equipment Fund
- Special Equipment Reserve Fund
- Special Machinery Fund
- Capital Improvement Fund
- Special Rural Fire Equipment Fund
- Rural Fire District Donations Fund
- Sewer District No. 1 Fund
- Other Grants Fund
- American Rescue Plan Act Grant Fund

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

## 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

As shown in Statement 1, the County was in apparent violation with K.S.A. 10-1,113. The County has obligated expenditures in excess of available monies in the Juvenile Justice Authority Fund, however, K.S.A. 10-1,116 provides that under certain situations, the funds can end the year with a negative unencumbered cash balance and therefore, are exempt from the cash basis laws of the State of Kansas. This fund met the criteria under the statutes and therefore, is deemed not to be in violation of the Kansas cash basis law. As shown in Schedule 1, the County was in compliance with Kansas budget laws.

## 3. DEPOSITS AND INVESTMENTS

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

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

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2025.

*Deposits:* At year-end, the County's carrying amount of deposits was $12,333,445.26 and the bank balance was $12,240,055.41. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $2,750,000.00, was covered by FDIC insurance, $9,255,586.68 was secured with a repurchase agreement and $234,468.73 was collateralized with securities held by the pledging financial institution's agent in the County's name.

## 4. LONG-TERM DEBT

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

| Issue | Interest Rates | Date of Issue | Original Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|
| Finance Leases | | | | | | | | | |
| Solid Waste Freightliner | 3.95% | May 16, 2024 | 232,273.00 | May 16, 2029 | $ 232,273.00 | $ - | $ 42,928.81 | $ 189,344.19 | $ 9,174.78 |
| John Deere Excavator | 5.75% | September 17, 2024 | 277,900.00 | October 17, 2031 | 198,900.00 | - | 23,765.30 | 175,134.70 | 11,743.03 |
| John Deere Motor Grader | 5.85% | May 30, 2024 | 364,809.55 | May 30, 2031 | 304,133.78 | - | 48,610.19 | 255,523.59 | 12,065.58 |
| Sheriff's Four 2024 Dodge Ram Trucks | 6.79% | November 1, 2025 | 277,754.00 | April 1, 2031 | - | 277,754.00 | - | 277,754.00 | - |
| Total Contractual Indebtedness | | | | | $ 735,306.78 | $ 277,754.00 | $ 115,304.30 | $ 897,756.48 | $ 32,983.39 |

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

| Issue | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | Total |
|---|---|---|---|---|---|---|---|
| Finance Leases | | | | | | | |
| Principal Payment | | | | | | | |
| Solid Waste Freightliner | $ 44,624.50 | $ 46,387.17 | $ 48,208.82 | $ 50,123.70 | $ - | $ - | $ 189,344.19 |
| John Deere Excavator | 25,168.40 | 26,654.35 | 28,228.02 | 29,894.59 | 31,659.56 | 33,529.78 | 175,134.70 |
| John Deere Motor Grader | 45,320.26 | 48,043.75 | 50,930.90 | 53,991.56 | 57,237.12 | - | 255,523.59 |
| Sheriff's Four 2024 Dodge Ram Trucks | 47,846.80 | 40,146.61 | 42,872.56 | 45,783.61 | 48,892.32 | 52,212.10 | 277,754.00 |
| Total Principal Payment | 162,959.96 | 161,231.88 | 170,240.30 | 179,793.46 | 88,896.68 | 33,529.78 | 897,756.48 |
| Finance Leases | | | | | | | |
| Interest Payment | | | | | | | |
| Solid Waste Freightliner | 7,479.09 | 5,716.42 | 3,894.77 | 1,979.88 | - | - | 19,070.16 |
| John Deere Excavator | 10,339.93 | 8,853.98 | 7,280.31 | 5,613.74 | 3,848.77 | 1,979.60 | 37,916.33 |
| John Deere Motor Grader | 15,355.51 | 12,632.02 | 9,744.87 | 6,684.21 | 3,439.61 | - | 47,856.22 |
| Sheriff's Four 2024 Dodge Ram Trucks | 7,910.51 | 15,610.70 | 12,884.75 | 9,973.70 | 6,864.99 | 3,545.21 | 56,789.86 |
| Total Interest Payment | 41,085.04 | 42,813.12 | 33,804.70 | 24,251.53 | 7,288.38 | 5,524.81 | 161,632.57 |
| Total Principal and Interest | $ 204,045.00 | $ 204,045.00 | $ 204,045.00 | $204,044.99 | $ 96,185.06 | $ 39,054.59 | $ 1,059,389.05 |

## 5. FINANCE LEASE OBLIGATIONS

The County has entered into a finance lease agreement in order to finance the acquisition of Solid Waste Freightliner. Payments are made annually, including interest at 3.95%. Final maturity of the lease is May 16, 2029. Future minimum lease payments are as follows:

| Year Ended December 31 | Totals |
|---|---|
| 2026 | $ 52,103.59 |
| 2027 | 52,103.59 |
| 2028 | 52,103.59 |
| 2029 | 52,103.58 |
| | 208,414.35 |
| Less: Imputed Interest | (19,070.16) |
| Net Present Value of Minimum Lease Payments | 189,344.19 |
| Less: Current Maturities | (44,624.50) |
| Long-Term Finance Lease Obligations | $ 144,719.69 |

The County has entered into a finance lease agreement in order to finance the acquisition of John Deere Excavator. Payments are made annually, including interest at 5.75%. Final maturity of the lease is October 17, 2031. Future minimum lease payments are as follows:

| Year Ended December 31 | Totals |
|---|---|
| 2026 | $ 35,508.33 |
| 2027 | 35,508.33 |
| 2028 | 35,508.33 |
| 2029 | 35,508.33 |
| 2030 | 35,508.33 |
| 2031 | 35,509.38 |
| | 213,051.03 |
| Less: Imputed Interest | (37,916.33) |
| Net Present Value of Minimum Lease Payments | 175,134.70 |
| Less: Current Maturities | (25,168.40) |
| Long-Term Finance Lease Obligations | $ 149,966.30 |

The County has entered into a finance lease agreement in order to finance the acquisition of John Deere Motor Grader. Payments are made annually, including interest at 5.85%. Final maturity of the lease is May 30, 2031. Future minimum lease payments are as follows:

| Year Ended December 31 | Totals |
|---|---|
| 2026 | $ 60,675.77 |
| 2027 | 60,675.77 |
| 2028 | 60,675.77 |
| 2029 | 60,675.77 |
| 2030 | 60,676.73 |
| | 303,379.81 |
| Less: Imputed Interest | (47,856.22) |
| Net Present Value of Minimum Lease Payments | 255,523.59 |
| Less: Current Maturities | (45,320.26) |
| Long-Term Finance Lease Obligations | $ 210,203.33 |

**5. FINANCE LEASE OBLIGATIONS** (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of four Dodge Ram Trucks for the Sheriff's department. Payments are made annually, including interest at 6.79%. Final maturity of the lease is April 1, 2031. Future minimum lease payments are as follows:

| Year Ended December 31 | Totals |
|---|---|
| 2026 | $ 55,757.31 |
| 2027 | 55,757.31 |
| 2028 | 55,757.31 |
| 2029 | 55,757.31 |
| 2030 | 55,757.31 |
| 2031 | 55,757.31 |
| | 334,543.86 |
| Less: Imputed Interest | (56,789.86) |
| Net Present Value of Minimum Lease Payments | 277,754.00 |
| Less: Current Maturities | (47,846.80) |
| Long-Term Finance Lease Obligations | $ 229,907.20 |

**6. RIGHT TO USE CONTRACTS**

As of December 31, 2025, the County has entered a contract for body cameras with Axon Enterprise, Inc. Right to use expenditures for the year ended December 31, 2025, was $15,981.92. Under the current agreement, the future minimum rental payments are as follows:

| | |
|---|---|
| 2026 | $ 15,707.52 |
| 2027 | 15,707.52 |
| 2028 | 15,707.52 |
| 2029 | 15,707.52 |
| 2030 | 15,707.52 |

**7. DEFINED BENEFIT PENSION PLAN**

General Information about the Pension Plan

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

**7. DEFINED BENEFIT PENSION PLAN** (Continued)

*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 and 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 $348,493.28 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $3,371,398.00. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The 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 nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

*Compensated Absences:*

All permanent full-time and regular part-time employees of the County are eligible for paid time off in varying annual amounts. Elected officials do not receive paid time off. Paid time off will begin to accrue from date of hire of date of reclassification from temporary status to regular status. New employees will not be allowed to use of paid time off until they have completed their probation period, unless the need for leave was disclosed and approved at the time of hire. All permanent full-time employees, regular part-time employees, department heads, with the exception of elected offices shall be subject to the following accrual schedules.

**8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

**PAID TIME OFF LEAVE ACCRUAL**
**SCHEDULE FOR PERMANENT FULL TIME 40 HOUR WORK WEEK**

| Years of Service | Accrued Hours Per Month | Max Hours | Max Paid Out Hours |
|---|---|---|---|
| 0-1 | 7.35 | 88.20 | 40 |
| 2-5 | 10.67 | 128.04 | 80 |
| 6 | 11.35 | 136.20 | 88 |
| 7 | 12 | 144 | 96 |
| 8 | 12.67 | 152.04 | 104 |
| 9 | 13.34 | 160.08 | 112 |
| 10 & Up | 14 | 168 | 120 |

**PAID TIME OFF LEAVE ACCRUAL**
**SCHEDULE FOR PERMANENT FULL TIME 48 HOUR WORK WEEK**

| Years of Service | Accrued Hours Per Month | Max Hours | Max Paid Out Hours |
|---|---|---|---|
| 0-1 | 8.103 | 97.24 | 40 |
| 2-5 | 11.44 | 137.24 | 80 |
| 6 | 12.12 | 145.24 | 88 |
| 7 | 12.77 | 153.24 | 96 |
| 8 | 13.44 | 161.24 | 104 |
| 9 | 14.12 | 169.24 | 112 |
| 10 & Up | 14.77 | 177.24 | 120 |

**PAID TIME OFF LEAVE ACCRUAL**
**SCHEDULE FOR REGULAR PART TIME**

| Years of Service | Accrued Hours Per Month | Max Hours | Max Paid Out Hours |
|---|---|---|---|
| 0-1 | 5.67 | 68.04 | 20 |
| 2-5 | 7.34 | 88.08 | 40 |
| 6 | 7.67 | 92.04 | 44 |
| 7 | 8 | 96 | 48 |
| 8 | 8.34 | 100.08 | 52 |
| 9 | 8.67 | 104.04 | 56 |
| 10 & Up | 9 | 108 | 60 |

**EXTENDED ILLNESS ACCRUAL SCHEDULE FOR FULL TIME 40 HOUR and FULL TIME 48 HOURS PER WEEK EMPLOYEES.**

| Years of Service | Accrued Hours Per Month | Max Hours Per Year | Max Hours |
|---|---|---|---|
| 0-10 & up | 4 | 48 | 480 |

Employees may elect to sell back or cash out unused PTO time on November 30th of each year at .50 on the dollar up to max paid out hours within their years of service. Upon a voluntary separation from employment, an employee with 2 or more years of continuous service with Woodson County shall be paid 25% of unused PTO leave up to the maximum amount at .50 on the dollar. An employee with 4 or more years of continuous service shall be paid 75% of unused PTO leave up to the maximum amount at .50 on the dollar. An employee with 6 or more years of continuous years of service shall be paid 100% of unused PTO leave up to the maximum amount at .50 on the dollar. Emergency personnel in the Ambulance and Sheriff's Departments shall be paid 100% of unused PTO leave up to the maximum amount at their current wage/salary.

**8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

In accordance with the above criteria, the County has estimated a liability for paid time off, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2025, was $32,128.52 for paid time off.

*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.

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

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

**9. RISK MANAGEMENT**

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

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

The County has been unable to obtain liability insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP). The County participates in the decision making of KCAMP through trustee representation. KCAMP files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KCAMP for its workers' compensation insurance coverage through a multi-line pool. 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.

## 10. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

## 11. INTERFUND TRANSFERS

Operating transfers were as follows:

| From Fund: | To Fund: | Statutory Authority | Amount |
|---|---|---|---|
| General | Special Equipment Reserve | K.S.A. 19-119 | $ 204,000.00 |
| Appraiser's Cost | Special Equipment Reserve | K.S.A. 19-119 | 20,000.00 |
| Direct Election | Special Equipment Reserve | K.S.A. 19-119 | 30,000.00 |
| Road and Bridge | Special Machinery | K.S.A. 68-141g | 149,000.00 |
| Road and Bridge | Special Highway | K.S.A. 68-590 | 100,000.00 |
| Motor Vehicle Operating | General | K.S.A. 8-145 | 27,187.85 |
| Special Ambulance Equipment | Ambulance | K.S.A. 12-110d | 243,182.69 |
| Special Noxious Weed | Noxious Weed | K.S.A. 2-1318 | 32,638.15 |
| Rural Fire District No. 1 | Special Rural Fire Equipment | K.S.A. 19-119 | 42,000.00 |

## 12. CONTINGENCIES AND SIGNIFICANT CASH TRANSFERS

During the fiscal year ended December 31, 2025 the County made cash payments totaling $277,754.00 to a vendor for the purchase of vehicles and outfitting with emergency equipment. Subsequent to the payments, the County became aware of an investigation involving the business practices of this vendor. As of the date of this report the County has gained possession of three of the four vehicles and the fourth vehicle will be picked up by the County once it has had the emergency equipment installed. The financial impact, if any, on the County's financial position cannot be reasonably estimated.

## 13. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statement. However, the Commissioners approved to purchase a backhoe for the amount of $98,900.00 to be paid for with funds available in the Solid Waste Fund.

# SUPPLEMENTARY INFORMATION

**Schedule 1**

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

| Funds | Certified Budget | Adjustments for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Charged to Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|---|
| General | $ 2,067,196.00 | $ 284,027.04 | $ 2,351,223.04 | $ 2,222,350.79 | $ (128,872.25) |
| Special Purpose: | | | | | |
| Ambulance | 692,500.00 | - | 692,500.00 | 635,335.74 | (57,164.26) |
| Appraiser's Cost | 237,553.00 | - | 237,553.00 | 197,631.70 | (39,921.30) |
| Conservation District | 28,500.00 | - | 28,500.00 | 27,500.00 | (1,000.00) |
| Direct Election | 85,820.00 | - | 85,820.00 | 81,512.60 | (4,307.40) |
| Economic Development | 51,000.00 | - | 51,000.00 | 47,867.25 | (3,132.75) |
| Employee Benefits | 1,103,000.00 | - | 1,103,000.00 | 1,100,674.74 | (2,325.26) |
| Fair | 6,000.00 | - | 6,000.00 | 5,500.00 | (500.00) |
| Fair Building | 13,500.00 | - | 13,500.00 | 12,500.00 | (1,000.00) |
| 4-H Building Maintenance | 41,000.00 | - | 41,000.00 | 27,478.13 | (13,521.87) |
| Health | 38,500.00 | - | 38,500.00 | 36,500.00 | (2,000.00) |
| Historical Society | 11,500.00 | - | 11,500.00 | 10,000.00 | (1,500.00) |
| Mental Health | 43,180.00 | - | 43,180.00 | 41,180.00 | (2,000.00) |
| Intellectual Disability | 24,600.00 | - | 24,600.00 | 10,000.00 | (14,600.00) |
| Noxious Weed | 147,700.00 | - | 147,700.00 | 113,921.65 | (33,778.35) |
| Planning Board | 978.00 | - | 978.00 | - | (978.00) |
| Road and Bridge | 2,492,917.00 | - | 2,492,917.00 | 2,326,556.14 | (166,360.86) |
| Rural Fire District No. 1 | 162,500.00 | - | 162,500.00 | 158,101.42 | (4,398.58) |
| Service Program for the Elderly | 77,152.00 | - | 77,152.00 | 63,654.94 | (13,497.06) |
| Special Alcohol Program | 18,268.00 | - | 18,268.00 | - | (18,268.00) |
| Special Bridge | 1,700,000.00 | - | 1,700,000.00 | 117,178.59 | (1,582,821.41) |
| Special Liability | 46,000.00 | - | 46,000.00 | 44,380.00 | (1,620.00) |
| Special Park and Recreation | 17,675.00 | - | 17,675.00 | - | (17,675.00) |
| Tourism and Convention Promotion | 14,350.00 | - | 14,350.00 | 9,150.00 | (5,200.00) |
| Special Noxious Weed | 54,165.00 | - | 54,165.00 | 32,638.15 | (21,526.85) |
| Emergency Telephone Service | 214,263.00 | - | 214,263.00 | 56,866.45 | (157,396.55) |
| Business: | | | | | |
| Solid Waste | 545,148.00 | - | 545,148.00 | 521,006.33 | (24,141.67) |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 819,927.17 | $ 1,120,124.73 | $ 1,149,171.00 | $ (29,046.27) |
| Delinquent Tax | 22,059.01 | 26,983.06 | - | 26,983.06 |
| Motor Vehicle Tax | 115,938.64 | 76,436.61 | 57,827.00 | 18,609.61 |
| Recreational Vehicle Tax | 2,298.26 | 1,519.26 | 1,207.00 | 312.26 |
| Commercial Vehicle Tax | 7,927.62 | 4,579.83 | 3,713.00 | 866.83 |
| 16/20 M Truck Tax | 12,302.81 | 17,599.18 | 9,484.00 | 8,115.18 |
| Watercraft Tax | - | - | 1,433.00 | (1,433.00) |
| Countywide Sales Tax | 291,594.76 | 287,108.75 | 304,000.00 | (16,891.25) |
| Mineral Production Tax | 344.77 | 373.82 | 3,500.00 | (3,126.18) |
| Neighborhood Revitalization Program | - | (134.12) | - | (134.12) |
| Interest on Tax | 45,650.50 | 113,389.07 | 67,000.00 | 46,389.07 |
| Severance Tax | 227.27 | 1,875.60 | - | 1,875.60 |
| Intergovernmental | | | | |
| Federal Grants | 1,902.81 | 3,322.97 | - | 3,322.97 |
| State Grants | 7,893.96 | 2,573.13 | - | 2,573.13 |
| Local Alcoholic Liquor Tax | 1,640.06 | 1,395.44 | 2,365.00 | (969.56) |
| Licenses, Fees, and Permits | | | | |
| Officer Fees | 60,449.09 | 55,507.83 | 60,000.00 | (4,492.17) |
| Diversion Fees | 1,900.00 | 3,500.00 | 4,000.00 | (500.00) |
| Use of Money and Property | | | | |
| Finance Lease Proceeds | - | 277,754.00 | - | 277,754.00 |
| Interest on Investments | 231,847.87 | 262,398.93 | 175,000.00 | 87,398.93 |
| Other Receipts | | | | |
| Reimbursed Expense | 300.01 | 376.94 | - | 376.94 |
| Miscellaneous | 5,616.72 | (5,648.56) | - | (5,648.56) |
| Operating Transfers from | | | | |
| Motor Vehicle Operating Fund | 26,383.55 | 27,187.85 | - | 27,187.85 |
| Total Receipts | 1,656,204.88 | 2,278,224.32 | $ 1,838,700.00 | $ 439,524.32 |

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

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance - Over (Under) |
|---|---|---|---|---|
| Expenditures | | | | |
| General Government | | | | |
| County Commission | | | | |
| Personal Services | $ 61,014.16 | $ 65,053.28 | $ 82,560.00 | $ (17,506.72) |
| Contractual Services | 6,169.11 | 22,975.45 | 8,000.00 | 14,975.45 |
| Commodities | 2,072.53 | 546.11 | 1,000.00 | (453.89) |
| Total County Commission | 69,255.80 | 88,574.84 | 91,560.00 | (2,985.16) |
| County Clerk | | | | |
| Personal Services | 85,194.99 | 77,043.43 | 91,320.00 | (14,276.57) |
| Contractual Services | 42,475.00 | 34,794.91 | 30,000.00 | 4,794.91 |
| Commodities | 18,942.20 | 10,721.84 | 4,500.00 | 6,221.84 |
| Capital Outlay | - | - | 300.00 | (300.00) |
| Reimbursed Expense | (10.00) | (132.95) | - | (132.95) |
| Total County Clerk | 146,602.19 | 122,427.23 | 126,120.00 | (3,692.77) |
| County Treasurer | | | | |
| Personal Services | 96,965.12 | 108,179.31 | 106,150.00 | 2,029.31 |
| Contractual Services | 18,001.31 | 25,649.34 | 20,000.00 | 5,649.34 |
| Commodities | 13,301.20 | 9,174.03 | 15,000.00 | (5,825.97) |
| Reimbursed Expense | - | (135.24) | - | (135.24) |
| Total County Treasurer | 128,267.63 | 142,867.44 | 141,150.00 | 1,717.44 |
| County Attorney | | | | |
| Personal Services | 91,612.20 | 94,353.99 | 93,150.00 | 1,203.99 |
| Contractual Services | 10,765.58 | 10,329.27 | 15,000.00 | (4,670.73) |
| Commodities | 1,446.12 | 1,873.37 | 2,000.00 | (126.63) |
| Reimbursed Expense | (10,264.00) | (10.63) | - | (10.63) |
| Total County Attorney | 93,559.90 | 106,546.00 | 110,150.00 | (3,604.00) |
| Register of Deeds | | | | |
| Personal Services | 49,911.12 | 55,014.68 | 64,211.00 | (9,196.32) |
| Contractual Services | 2,708.68 | 1,889.53 | 3,000.00 | (1,110.47) |
| Commodities | 1,604.61 | 1,079.46 | 3,600.00 | (2,520.54) |
| Reimbursed Expense | - | (33.93) | - | (33.93) |
| Total Register of Deeds | 54,224.41 | 57,949.74 | 70,811.00 | (12,861.26) |
| Indigent Defense | | | | |
| Contractual Services | 87,048.02 | 85,551.86 | 91,657.00 | (6,105.14) |
| Commodities | 285.50 | 142.75 | 2,265.00 | (2,122.25) |
| Total Indigent Defense | 87,333.52 | 85,694.61 | 93,922.00 | (8,227.39) |

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

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance - Over (Under) |
|---|---|---|---|---|
| Expenditures (Continued) | | | | |
| Unified Court | | | | |
| Contractual Services | $ 16,180.37 | $ 18,608.04 | $ 23,675.00 | $ (5,066.96) |
| Commodities | 10,847.03 | 7,320.99 | 4,500.00 | 2,820.99 |
| Capital Outlay | - | - | 10,195.00 | (10,195.00) |
| Total Unified Court | 27,027.40 | 25,929.03 | 38,370.00 | (12,440.97) |
| Courthouse General | | | | |
| Personal Services | 5,472.68 | - | - | - |
| Contractual Services | 151,780.90 | 228,794.46 | 149,000.00 | 79,794.46 |
| Commodities | 33,614.42 | 13,339.07 | 36,000.00 | (22,660.93) |
| Capital Outlay | - | - | 175,000.00 | (175,000.00) |
| Reimbursed Expense | - | (146,247.73) | - | (146,247.73) |
| Total Courthouse General | 190,868.00 | 95,885.80 | 360,000.00 | (264,114.20) |
| Custodian | | | | |
| Personal Services | 18,923.06 | 11,452.38 | 34,000.00 | (22,547.62) |
| Contractual Services | 1,967.20 | 14.72 | - | 14.72 |
| Commodities | 1,761.54 | 1,012.20 | 5,000.00 | (3,987.80) |
| Total Custodian | 22,651.80 | 12,479.30 | 39,000.00 | (26,520.70) |
| Total General Government | 819,790.65 | 738,353.99 | 1,071,083.00 | (332,729.01) |
| Public Safety | | | | |
| Sheriff | | | | |
| Personal Services | 326,896.42 | 346,944.61 | 330,413.00 | 16,531.61 |
| Contractual Services | 54,848.85 | 100,945.20 | 60,000.00 | 40,945.20 |
| Commodities | 60,321.69 | 62,764.79 | 50,000.00 | 12,764.79 |
| Capital Outlay | 30,000.00 | 317,754.00 | 40,000.00 | 277,754.00 |
| Reimbursed Expense | (512.60) | (21.90) | - | (21.90) |
| Total Sheriff | 471,554.36 | 828,386.70 | 480,413.00 | 347,973.70 |
| Sheriff - Dispatch | | | | |
| Personal Services | 292,766.51 | 290,580.33 | 285,000.00 | 5,580.33 |
| Contractual Services | 16,066.78 | 13,819.66 | 30,000.00 | (16,180.34) |
| Commodities | 2,159.55 | 4,127.02 | 7,000.00 | (2,872.98) |
| Reimbursed Expense | (29,000.00) | (28,992.00) | - | (28,992.00) |
| Total Sheriff - Dispatch | 281,992.84 | 279,535.01 | 322,000.00 | (42,464.99) |
| Sheriff - Jail | | | | |
| Contractual Services | 33,687.80 | 54,795.50 | 75,000.00 | (20,204.50) |
| Commodities | 14,142.15 | 15,191.23 | 20,000.00 | (4,808.77) |
| Reimbursed Expense | (9,127.85) | (1,227.00) | - | (1,227.00) |
| Debt Service | | | | |
| Finance Lease | 15,981.92 | - | - | - |
| Total Sheriff - Jail | 54,684.02 | 68,759.73 | 95,000.00 | (26,240.27) |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| Juvenile Detention | | | | |
| Contractual Services | $ 29,738.07 | $ 38,940.21 | $ 25,000.00 | $ 13,940.21 |
| Emergency Preparedness | | | | |
| Personal Services | 19,285.15 | 20,784.29 | 21,000.00 | (215.71) |
| Contractual Services | 17,459.28 | 29,586.09 | 21,000.00 | 8,586.09 |
| Commodities | 1,874.04 | 1,920.71 | 4,000.00 | (2,079.29) |
| Capital Outlay | 53.75 | 4,456.38 | 13,700.00 | (9,243.62) |
| Reimbursed Expense | - | (2,001.38) | - | (2,001.38) |
| Total Emergency Preparedness | 38,672.22 | 54,746.09 | 59,700.00 | (4,953.91) |
| Total Public Safety | 876,641.51 | 1,270,367.74 | 982,113.00 | 288,254.74 |
| Health | | | | |
| Coroner | | | | |
| Contractual Services | 10,987.90 | 6,258.51 | 10,000.00 | (3,741.49) |
| Total Coroner | 10,987.90 | 6,258.51 | 10,000.00 | (3,741.49) |
| Agriculture | | | | |
| Extension Council | | | | |
| Contractual Services | 3,100.88 | 3,370.55 | 4,000.00 | (629.45) |
| Total Extension Council | 3,100.88 | 3,370.55 | 4,000.00 | (629.45) |
| Operating Transfers to | | | | |
| Special Equipment Reserve Fund | 9,504.56 | 204,000.00 | - | 204,000.00 |
| Total Operating Transfers to | 9,504.56 | 204,000.00 | - | 204,000.00 |
| Total Certified Budget | | | 2,067,196.00 | 155,154.79 |
| Adjustments for Qualifying Budget Credits | | | 284,027.04 | (284,027.04) |
| Total Expenditures | 1,720,025.50 | 2,222,350.79 | $ 2,351,223.04 | $ (128,872.25) |
| Receipts Over(Under) Expenditures | (63,820.62) | 55,873.53 | | |
| Unencumbered Cash, Beginning | 646,285.50 | 582,464.88 | | |
| Unencumbered Cash, Ending | $ 582,464.88 | $ 638,338.41 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 259,808.75 | $ 274,539.85 | $ 281,664.00 | $ (7,124.15) |
| Delinquent Tax | 4,623.25 | 6,815.86 | - | 6,815.86 |
| Motor Vehicle Tax | 22,591.94 | 21,199.49 | 18,328.00 | 2,871.49 |
| Recreational Vehicle Tax | 447.88 | 428.75 | 382.00 | 46.75 |
| Commercial Vehicle Tax | 1,544.79 | 1,430.53 | 1,176.00 | 254.53 |
| 16/20 M Truck Tax | 2,775.56 | 3,430.15 | 3,006.00 | 424.15 |
| Watercraft Tax | - | - | 455.00 | (455.00) |
| Mineral Production Tax | 109.26 | 91.63 | - | 91.63 |
| Neighborhood Revitalization Prograı | - | (32.88) | - | (32.88) |
| Intergovernmental | | | | |
| Federal Grants | 569.46 | 576.27 | - | 576.27 |
| Licenses, Fees, and Permits | | | | |
| Service Fees | 127,032.85 | 116,372.48 | 120,000.00 | (3,627.52) |
| Use of Money and Property | | | - | - |
| Rental Income | 70.00 | - | - | - |
| Other Receipts | | | | |
| Miscellaneous | 26.26 | - | - | - |
| Operating Transfers from Special Ambulance Equipment Fund | - | 243,182.69 | 240,287.00 | 2,895.69 |
| Total Receipts | 419,600.00 | 668,034.82 | $ 665,298.00 | $ 2,736.82 |
| Expenditures | | | | |
| Public Safety | | | | |
| Personal Services | 347,822.00 | 566,849.67 | $ 565,000.00 | $ 1,849.67 |
| Contractual Services | 34,997.80 | 36,590.46 | 42,500.00 | (5,909.54) |
| Commodities | 27,232.00 | 17,693.82 | 30,000.00 | (12,306.18) |
| Capital Outlay | 3,600.14 | 14,201.79 | 55,000.00 | (40,798.21) |
| Operating Transfers to Special Ambulance Equipment Fund | 24,145.01 | - | - | - |
| Total Expenditures | 437,796.95 | 635,335.74 | $ 692,500.00 | $ (57,164.26) |
| Receipts Over(Under) Expenditures | (18,196.95) | 32,699.08 | | |
| Unencumbered Cash, Beginning | 45,398.56 | 27,201.61 | | |
| Unencumbered Cash, Ending | $ 27,201.61 | $ 59,900.69 | | |

**WOODSON COUNTY, KANSAS**
**APPRAISER'S COST FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 174,536.38 | $ 199,499.09 | $ 204,667.00 | $ (5,167.91) |
| Delinquent Tax | 2,995.39 | 4,455.65 | - | 4,455.65 |
| Motor Vehicle Tax | 13,753.66 | 13,937.49 | 12,313.00 | 1,624.49 |
| Recreational Vehicle Tax | 272.60 | 282.75 | 257.00 | 25.75 |
| Commercial Vehicle Tax | 940.44 | 958.94 | 790.00 | 168.94 |
| Watercraft Tax | - | - | 305.00 | (305.00) |
| 16/20 M Truck Tax | 1,759.39 | 2,088.09 | 2,019.00 | 69.09 |
| Mineral Production Tax | 73.40 | 66.60 | - | 66.60 |
| Neighborhood Revitalization Program | - | (23.89) | - | (23.89) |
| Intergovernmental | | | | |
| Federal Grants | 382.57 | 418.75 | - | 418.75 |
| Other Receipts | | | | |
| Miscellaneous | 3,652.45 | 2,920.00 | - | 2,920.00 |
| Reimbursed Expense | - | 564.13 | - | 564.13 |
| Total Receipts | 198,366.28 | 225,167.60 | $ 220,351.00 | $ 4,816.60 |
| Expenditures | | | | |
| General Government | | | | |
| Personal Services | 139,239.07 | 153,951.32 | $ 190,553.00 | $ (36,601.68) |
| Contractual Services | 31,785.14 | 18,879.45 | 37,000.00 | (18,120.55) |
| Commodities | 4,311.82 | 4,540.98 | 10,000.00 | (5,459.02) |
| Capital Outlay | - | 259.95 | - | 259.95 |
| Operating Transfers to | | | | |
| Special Equipment Reserve Fund | - | 20,000.00 | - | 20,000.00 |
| Total Expenditures | 175,336.03 | 197,631.70 | $ 237,553.00 | $ (39,921.30) |
| Receipts Over(Under) Expenditures | 23,030.25 | 27,535.90 | | |
| Unencumbered Cash, Beginning | 32,804.88 | 55,835.13 | | |
| Unencumbered Cash, Ending | $ 55,835.13 | $ 83,371.03 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 23,485.67 | $ 23,558.32 | $ 24,160.00 | $ (601.68) |
| Delinquent Tax | 432.49 | 609.97 | - | 609.97 |
| Motor Vehicle Tax | 1,883.12 | 1,882.42 | 1,657.00 | 225.42 |
| Recreational Vehicle Tax | 37.34 | 38.14 | 35.00 | 3.14 |
| Commercial Vehicle Tax | 128.79 | 129.10 | 106.00 | 23.10 |
| Watercraft Tax | - | - | 41.00 | (41.00) |
| 16/20 M Truck Tax | 276.24 | 286.02 | 272.00 | 14.02 |
| Mineral Production Tax | 9.92 | 7.91 | - | 7.91 |
| Neighborhood Revitalization Program | - | (2.82) | - | (2.82) |
| Intergovernmental | | | | |
| Federal Grants | 51.48 | 49.45 | - | 49.45 |
| Total Receipts | 26,305.05 | 26,558.51 | $ 26,271.00 | $ 287.51 |
| Expenditures | | | | |
| Agriculture | | | | |
| Contractual Services | 25,500.00 | 27,500.00 | $ 27,500.00 | $ - |
| Cash Basis Reserve | - | - | 1,000.00 | (1,000.00) |
| Total Expenditures | 25,500.00 | 27,500.00 | $ 28,500.00 | $ (1,000.00) |
| Receipts Over(Under) Expenditures | 805.05 | (941.49) | | |
| Unencumbered Cash, Beginning | 1,594.92 | 2,399.97 | | |
| Unencumbered Cash, Ending | $ 2,399.97 | $ 1,458.48 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 75,741.01 | $ 54,732.52 | $ 56,185.00 | $ (1,452.48) |
| Delinquent Tax | 1,413.01 | 1,938.21 | - | 1,938.21 |
| Motor Vehicle Tax | 6,566.06 | 6,175.87 | 5,344.00 | 831.87 |
| Recreational Vehicle Tax | 130.13 | 124.97 | 111.00 | 13.97 |
| Commercial Vehicle Tax | 448.94 | 417.01 | 343.00 | 74.01 |
| Watercraft Tax | - | - | 133.00 | (133.00) |
| 16/20 M Truck Tax | 519.96 | 996.61 | 876.00 | 120.61 |
| Mineral Production Tax | 31.84 | 18.29 | - | 18.29 |
| Neighborhood Revitalization Program | - | (6.55) | - | (6.55) |
| Intergovernmental | | | | |
| Federal Grants | 166.01 | 114.91 | - | 114.91 |
| Total Receipts | 85,016.96 | 64,511.84 | $ 62,992.00 | $ 1,519.84 |
| Expenditures | | | | |
| General Government | | | | |
| Personal Services | 42,442.08 | 37,328.32 | $ 53,820.00 | $ (16,491.68) |
| Contractual Services | 22,589.43 | 9,887.49 | 22,000.00 | (12,112.51) |
| Commodities | 4,909.51 | 4,296.79 | 8,000.00 | (3,703.21) |
| Capital Outlay | 191.16 | - | - | - |
| Operating Transfers to | | | | |
| Special Equipment Reserve Fund | - | 30,000.00 | 2,000.00 | 28,000.00 |
| Total Expenditures | 70,132.18 | 81,512.60 | $ 85,820.00 | $ (4,307.40) |
| Receipts Over(Under) Expenditures | 14,884.78 | (17,000.76) | | |
| Unencumbered Cash, Beginning | 34,000.01 | 48,884.79 | | |
| Unencumbered Cash, Ending | $ 48,884.79 | $ 31,884.03 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 35,650.67 | $ 34,777.73 | $ 35,663.00 | $ (885.27) |
| Delinquent Tax | 608.50 | 877.04 | - | 877.04 |
| Motor Vehicle Tax | 2,449.74 | 2,770.14 | 2,516.00 | 254.14 |
| Recreational Vehicle Tax | 48.60 | 56.40 | 52.00 | 4.40 |
| Commercial Vehicle Tax | 167.49 | 195.34 | 161.00 | 34.34 |
| Watercraft Tax | - | - | 62.00 | (62.00) |
| 16/20 M Truck Tax | 438.70 | 371.97 | 413.00 | (41.03) |
| Mineral Production Tax | 15.01 | 11.61 | - | 11.61 |
| Neighborhood Revitalization Program | - | (4.17) | - | (4.17) |
| Intergovernmental | | | | |
| Federal Grants | 78.15 | 73.00 | - | 73.00 |
| Total Receipts | 39,456.86 | 39,129.06 | $ 38,867.00 | $ 262.06 |
| Expenditures | | | | |
| Economic Development | | | | |
| Contractual Services | 47,867.25 | 47,867.25 | $ 49,000.00 | $ (1,132.75) |
| Cash Basis Reserve | - | - | 2,000.00 | (2,000.00) |
| Total Expenditures | 47,867.25 | 47,867.25 | $ 51,000.00 | $ (3,132.75) |
| Receipts Over(Under) Expenditures | (8,410.39) | (8,738.19) | | |
| Unencumbered Cash, Beginning | 24,896.39 | 16,486.00 | | |
| Unencumbered Cash, Ending | $ 16,486.00 | $ 7,747.81 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 503,202.16 | $ 764,017.86 | $ 783,784.00 | $ (19,766.14) |
| Delinquent Tax | 12,830.58 | 15,595.85 | - | 15,595.85 |
| Motor Vehicle Tax | 55,403.31 | 43,546.94 | 35,496.00 | 8,050.94 |
| Recreational Vehicle Tax | 1,098.30 | 873.81 | 740.00 | 133.81 |
| Commercial Vehicle Tax | 3,788.40 | 2,787.72 | 2,278.00 | 509.72 |
| Watercraft Tax | - | - | 880.00 | (880.00) |
| 16/20 M Truck Tax | 7,296.07 | 8,412.70 | 5,821.00 | 2,591.70 |
| Mineral Production Tax | 211.65 | 254.97 | - | 254.97 |
| Neighborhood Revitalization Program | - | (91.49) | - | (91.49) |
| Intergovernmental | | | | |
| Federal Grants | 1,102.84 | 1,603.51 | - | 1,603.51 |
| Total Receipts | 584,933.31 | 837,001.87 | $ 828,999.00 | $ 8,002.87 |
| Expenditures | | | | |
| General Government | | | | |
| Health Insurance | 483,551.58 | 569,781.37 | $ 579,000.00 | $ (9,218.63) |
| KPERS | 220,348.84 | 269,585.51 | 250,000.00 | 19,585.51 |
| Life Insurance | 6,437.71 | 8,215.15 | 4,000.00 | 4,215.15 |
| Social Security | 225,768.39 | 224,058.56 | 195,000.00 | 29,058.56 |
| Unemployment | 1,007.35 | 2,869.50 | 25,000.00 | (22,130.50) |
| Workmen's Compensation | 118,197.80 | 25,121.00 | 50,000.00 | (24,879.00) |
| Reimbursed Expense | 269.56 | 1,043.65 | - | 1,043.65 |
| Total Expenditures | 1,055,581.23 | 1,100,674.74 | $ 1,103,000.00 | $ (2,325.26) |
| Receipts Over(Under) Expenditures | (470,647.92) | (263,672.87) | | |
| Unencumbered Cash, Beginning | 790,705.65 | 320,057.73 | | |
| Unencumbered Cash, Ending | $ 320,057.73 | $ 56,384.86 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 2,640.84 | $ 5,052.61 | $ 5,182.00 | $ (129.39) |
| Delinquent Tax | 55.72 | 76.20 | - | 76.20 |
| Motor Vehicle Tax | 217.18 | 212.69 | 186.00 | 26.69 |
| Recreational Vehicle Tax | 4.25 | 4.33 | 4.00 | 0.33 |
| Commercial Vehicle Tax | 14.85 | 14.51 | 12.00 | 2.51 |
| Watercraft Tax | - | - | 5.00 | (5.00) |
| 16/20 M Truck Tax | 41.78 | 32.96 | 30.00 | 2.96 |
| Mineral Production Tax | 1.09 | 1.68 | - | 1.68 |
| Neighborhood Revitalization Program | - | (0.61) | - | (0.61) |
| Intergovernmental | | | | |
| Federal Grants | 5.79 | 10.60 | - | 10.60 |
| Total Receipts | 2,981.50 | 5,404.97 | $ 5,419.00 | $ (14.03) |
| Expenditures | | | | |
| Agriculture | | | | |
| Contractual Services | 3,000.00 | 5,500.00 | $ 5,500.00 | $ - |
| Cash Basis Reserve | - | - | 500.00 | (500.00) |
| Total Expenditures | 3,000.00 | 5,500.00 | $ 6,000.00 | $ (500.00) |
| Receipts Over(Under) Expenditures | (18.50) | (95.03) | | |
| Unencumbered Cash, Beginning | 644.92 | 626.42 | | |
| Unencumbered Cash, Ending | $ 626.42 | $ 531.39 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 10,611.09 | $ 11,657.89 | $ 11,967.00 | $ (309.11) |
| Delinquent Tax | 185.76 | 275.16 | - | 275.16 |
| Motor Vehicle Tax | 890.21 | 858.91 | 747.00 | 111.91 |
| Recreational Vehicle Tax | 17.69 | 17.38 | 16.00 | 1.38 |
| Commercial Vehicle Tax | 60.83 | 58.39 | 48.00 | 10.39 |
| Watercraft Tax | - | - | 19.00 | (19.00) |
| 16/20 M Truck Tax | 112.04 | 135.11 | 122.00 | 13.11 |
| Mineral Production Tax | 4.44 | 3.88 | - | 3.88 |
| Neighborhood Revitalization Program | - | (1.40) | - | (1.40) |
| Intergovernmental | | | | |
| Federal Grants | 23.26 | 24.47 | - | 24.47 |
| Total Receipts | 11,905.32 | 13,029.79 | $ 12,919.00 | $ 110.79 |
| Expenditures | | | | |
| Agriculture | | | | |
| Contractual Services | 12,000.00 | 12,500.00 | $ 12,500.00 | $ - |
| Cash Basis Reserve | - | - | 1,000.00 | (1,000.00) |
| Total Expenditures | 12,000.00 | 12,500.00 | $ 13,500.00 | $ (1,000.00) |
| Receipts Over(Under) Expenditures | (94.68) | 529.79 | | |
| Unencumbered Cash, Beginning | 757.16 | 662.48 | | |
| Unencumbered Cash, Ending | $ 662.48 | $ 1,192.27 | | |

**WOODSON COUNTY, KANSAS**
**4-H BUILDING MAINTENANCE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 14,620.68 | $ 18,896.70 | $ 19,405.00 | $ (508.30) |
| Delinquent Tax | 411.09 | 448.16 | - | 448.16 |
| Motor Vehicle Tax | 1,500.81 | 1,242.09 | 1,030.00 | 212.09 |
| Recreational Vehicle Tax | 29.73 | 24.97 | 21.00 | 3.97 |
| Commercial Vehicle Tax | 102.65 | 80.84 | 66.00 | 14.84 |
| Watercraft Tax | - | - | 26.00 | (26.00) |
| 16/20 M Truck Tax | 200.63 | 227.91 | 169.00 | 58.91 |
| Mineral Production Tax | 6.14 | 6.32 | - | 6.32 |
| Neighborhood Revitalization Program | - | (2.27) | - | (2.27) |
| Intergovernmental | | | | |
| Federal Grants | 32.04 | 39.66 | - | 39.66 |
| Use of Money and Property | | | | |
| Rent | - | 4,090.00 | - | 4,090.00 |
| Other Receipts | | | | |
| Reimbursed Expense | - | 416.57 | - | 416.57 |
| Total Receipts | 16,903.77 | 25,470.95 | $ 20,717.00 | $ 4,753.95 |
| Expenditures | | | | |
| Agriculture | | | | |
| Personal Services | - | 759.51 | $ - | $ 759.51 |
| Contractual Services | 24,319.56 | 24,442.74 | 35,000.00 | (10,557.26) |
| Commodities | 663.86 | 1,476.88 | 3,000.00 | (1,523.12) |
| Capital Outlay | - | 799.00 | 3,000.00 | (2,201.00) |
| Total Expenditures | 24,983.42 | 27,478.13 | $ 41,000.00 | $ (13,521.87) |
| Receipts Over(Under) Expenditures | (8,079.65) | (2,007.18) | | |
| Unencumbered Cash, Beginning | 44,679.45 | 36,599.80 | | |
| Unencumbered Cash, Ending | $ 36,599.80 | $ 34,592.62 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 32,208.45 | $ 33,855.88 | $ 34,719.00 | $ (863.12) |
| Delinquent Tax | 564.48 | 811.33 | - | 811.33 |
| Motor Vehicle Tax | 2,269.50 | 2,514.43 | 2,272.00 | 242.43 |
| Recreational Vehicle Tax | 44.99 | 51.11 | 47.00 | 4.11 |
| Commercial Vehicle Tax | 155.15 | 176.57 | 146.00 | 30.57 |
| Watercraft Tax | - | - | 56.00 | (56.00) |
| 16/20 M Truck Tax | 368.75 | 344.73 | 373.00 | (28.27) |
| Mineral Production Tax | 13.54 | 11.30 | - | 11.30 |
| Neighborhood Revitalization Program | - | (4.06) | - | (4.06) |
| Intergovernmental | | | | |
| Federal Grants | 70.60 | 71.07 | - | 71.07 |
| Total Receipts | 35,695.46 | 37,832.36 | $ 37,613.00 | $ 219.36 |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | 36,000.00 | 36,500.00 | $ 36,500.00 | $ - |
| Cash Basis Reserve | - | - | 2,000.00 | (2,000.00) |
| Total Expenditures | 36,000.00 | 36,500.00 | $ 38,500.00 | $ (2,000.00) |
| Receipts Over(Under) Expenditures | (304.54) | 1,332.36 | | |
| Unencumbered Cash, Beginning | 1,394.96 | 1,090.42 | | |
| Unencumbered Cash, Ending | $ 1,090.42 | $ 2,422.78 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 9,290.24 | $ 9,277.39 | $ 9,507.00 | $ (229.61) |
| Delinquent Tax | 180.14 | 244.41 | - | 244.41 |
| Motor Vehicle Tax | 731.99 | 742.07 | 657.00 | 85.07 |
| Recreational Vehicle Tax | 14.47 | 15.16 | 14.00 | 1.16 |
| Commercial Vehicle Tax | 50.08 | 51.05 | 42.00 | 9.05 |
| Watercraft Tax | - | - | 16.00 | (16.00) |
| 16/20 M Truck Tax | 122.18 | 111.22 | 108.00 | 3.22 |
| Mineral Production Tax | 3.89 | 3.09 | - | 3.09 |
| Neighborhood Revitalization Program | - | (1.11) | - | (1.11) |
| Intergovernmental | | | | |
| Federal Grants | 20.36 | 19.47 | - | 19.47 |
| Total Receipts | 10,413.35 | 10,462.75 | $ 10,344.00 | $ 118.75 |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Contractual Services | 10,000.00 | 10,000.00 | $ 10,000.00 | $ - |
| Cash Basis Reserve | - | - | 1,500.00 | (1,500.00) |
| Total Expenditures | 10,000.00 | 10,000.00 | $ 11,500.00 | $ (1,500.00) |
| Receipts Over(Under) Expenditures | 413.35 | 462.75 | | |
| Unencumbered Cash, Beginning | 815.45 | 1,228.80 | | |
| Unencumbered Cash, Ending | $ 1,228.80 | $ 1,691.55 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 36,547.98 | $ 35,311.81 | $ 36,241.00 | $ (929.19) |
| Delinquent Tax | 708.41 | 960.86 | - | 960.86 |
| Motor Vehicle Tax | 2,876.43 | 2,917.59 | 2,578.00 | 339.59 |
| Recreational Vehicle Tax | 57.02 | 59.14 | 54.00 | 5.14 |
| Commercial Vehicle Tax | 196.68 | 200.77 | 165.00 | 35.77 |
| Watercraft Tax | - | - | 64.00 | (64.00) |
| 16/20 M Truck Tax | 496.12 | 436.90 | 423.00 | 13.90 |
| Mineral Production Tax | 15.38 | 11.77 | - | 11.77 |
| Neighborhood Revitalization Program | - | (4.23) | - | (4.23) |
| Intergovernmental | | | | |
| Federal Grants | 80.11 | 74.12 | - | 74.12 |
| Total Receipts | 40,978.13 | 39,968.73 | $ 39,525.00 | $ 443.73 |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | 39,580.00 | 41,180.00 | $ 41,180.00 | $ - |
| Cash Basis Reserve | - | - | 2,000.00 | (2,000.00) |
| Total Expenditures | 39,580.00 | 41,180.00 | $ 43,180.00 | $ (2,000.00) |
| Receipts Over(Under) Expenditures | 1,398.13 | (1,211.27) | | |
| Unencumbered Cash, Beginning | 2,623.59 | 4,021.72 | | |
| Unencumbered Cash, Ending | $ 4,021.72 | $ 2,810.45 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 20,278.48 | $ 20,157.60 | $ 20,690.00 | $ (532.40) |
| Delinquent Tax | 416.34 | 546.80 | - | 546.80 |
| Motor Vehicle Tax | 1,669.90 | 1,634.96 | 1,430.00 | 204.96 |
| Recreational Vehicle Tax | 33.14 | 33.16 | 30.00 | 3.16 |
| Commercial Vehicle Tax | 114.19 | 111.54 | 92.00 | 19.54 |
| Watercraft Tax | - | - | 35.00 | (35.00) |
| 16/20 M Truck Tax | 289.89 | 253.66 | 235.00 | 18.66 |
| Mineral Production Tax | 8.56 | 6.72 | - | 6.72 |
| Neighborhood Revitalization Program | - | (2.42) | - | (2.42) |
| Intergovernmental | | | | |
| Federal Grants | 44.45 | 42.31 | - | 42.31 |
| Total Receipts | 22,854.95 | 22,784.33 | $ 22,512.00 | $ 272.33 |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | 23,000.00 | 10,000.00 | $ 10,000.00 | $ - |
| Cash Basis Reserve | - | - | 14,600.00 | (14,600.00) |
| Total Expenditures | 23,000.00 | 10,000.00 | $ 24,600.00 | $ (14,600.00) |
| Receipts Over(Under) Expenditures | (145.05) | 12,784.33 | | |
| Unencumbered Cash, Beginning | 2,269.55 | 2,124.50 | | |
| Unencumbered Cash, Ending | $ 2,124.50 | $ 14,908.83 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 74,090.07 | $ 74,656.70 | $ 76,614.00 | $ (1,957.30) |
| Delinquent Tax | 1,258.39 | 1,903.33 | - | 1,903.33 |
| Motor Vehicle Tax | 6,529.26 | 6,063.77 | 5,227.00 | 836.77 |
| Recreational Vehicle Tax | 129.43 | 122.56 | 109.00 | 13.56 |
| Commercial Vehicle Tax | 446.47 | 408.08 | 335.00 | 73.08 |
| Watercraft Tax | - | - | 130.00 | (130.00) |
| 16/20 M Truck Tax | 743.95 | 991.06 | 857.00 | 134.06 |
| Mineral Production Tax | 31.15 | 24.92 | - | 24.92 |
| Neighborhood Revitalization Program | - | (8.94) | - | (8.94) |
| Intergovernmental | | | | |
| Federal Grants | 162.39 | 156.71 | - | 156.71 |
| Other Receipts | | | | |
| Miscellaneous | 173.32 | - | - | - |
| Operating Transfers from | | | | |
| Special Noxious Weed Fund | - | 32,638.15 | 35,000.00 | (2,361.85) |
| Total Receipts | 83,564.43 | 116,956.34 | $ 118,272.00 | $ (1,315.66) |
| Expenditures | | | | |
| Agriculture | | | | |
| Personal Services | 34,992.72 | 39,956.98 | $ 45,700.00 | $ (5,743.02) |
| Contractual Services | 10,414.60 | 12,343.08 | 19,000.00 | (6,656.92) |
| Commodities | 112,083.41 | 124,219.03 | 133,000.00 | (8,780.97) |
| Capital Outlay | - | - | 10,000.00 | (10,000.00) |
| Reimbursed Expense | (67,762.50) | (62,597.44) | (60,000.00) | (2,597.44) |
| Total Expenditures | 89,728.23 | 113,921.65 | $ 147,700.00 | $ (33,778.35) |
| Receipts Over(Under) Expenditures | (6,163.80) | 3,034.69 | | |
| Unencumbered Cash, Beginning | 36,907.46 | 30,743.66 | | |
| Unencumbered Cash, Ending | $ 30,743.66 | $ 33,778.35 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Licenses, Fees, and Permits | | | | |
| Officer Fees | $ 267.00 | $ 75.00 | $ 100.00 | $ (25.00) |
| Other Receipts | | | | |
| Miscellaneous | 15.36 | - | - | - |
| Total Receipts | 282.36 | 75.00 | $ 100.00 | $ (25.00) |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | - | - | $ 978.00 | $ (978.00) |
| Total Expenditures | - | - | $ 978.00 | $ (978.00) |
| Receipts Over(Under) Expenditures | 282.36 | 75.00 | | |
| Unencumbered Cash, Beginning | 758.15 | 1,040.51 | | |
| Unencumbered Cash, Ending | $ 1,040.51 | $ 1,115.51 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 1,861,666.94 | $ 1,645,985.09 | $ 1,688,921.00 | $ (42,935.91) |
| Delinquent Tax | 26,375.59 | 41,999.50 | - | 41,999.50 |
| Motor Vehicle Tax | 92,536.46 | 137,096.03 | 131,348.00 | 5,748.03 |
| Recreational Vehicle Tax | 1,834.37 | 2,814.31 | 2,740.00 | 74.31 |
| Commercial Vehicle Tax | 6,327.41 | 10,149.27 | 8,430.00 | 1,719.27 |
| Watercraft Tax | - | - | 3,258.00 | (3,258.00) |
| 16/20 M Truck Tax | 18,035.16 | 14,058.59 | 21,540.00 | (7,481.41) |
| Mineral Production Tax | 783.11 | 549.42 | - | 549.42 |
| Neighborhood Revitalization Program | - | (197.13) | - | (197.13) |
| Intergovernmental | | | | |
| Federal Grants | 4,116.44 | 8,643.28 | - | 8,643.28 |
| Federal Grants-Flood Control | - | 3,472.96 | - | 3,472.96 |
| State Grants | - | 1,152.44 | - | 1,152.44 |
| Special City & County Highway | 247,535.16 | 244,954.55 | 243,140.00 | 1,814.55 |
| Connecting Links | 35,858.85 | - | 39,000.00 | (39,000.00) |
| Use of Money and Property | | | | |
| Sale of Assets | 8,164.40 | 6,520.87 | - | 6,520.87 |
| Other Receipts | | | | |
| Reimbursed Expenses | 22,463.27 | 23,283.45 | - | 23,283.45 |
| Miscellaneous | 858.21 | - | - | - |
| Total Receipts | 2,326,555.37 | 2,140,482.63 | $ 2,138,377.00 | $ 2,105.63 |
| Expenditures | | | | |
| Public Works | | | | |
| Maintenance | | | | |
| Personal Services | 477,201.39 | 573,719.05 | $ 700,000.00 | $ (126,280.95) |
| Contractual Services | 190,961.88 | 238,098.81 | 168,000.00 | 70,098.81 |
| Commodities | 930,239.33 | 1,145,313.34 | 1,230,000.00 | (84,686.66) |
| Capital Outlay | 3,501.15 | - | 70,000.00 | (70,000.00) |
| Administration | | | | |
| Personal Services | 99,235.43 | 118,374.33 | 152,207.00 | (33,832.67) |
| Contractual Services | 34.59 | 1,950.62 | 4,500.00 | (2,549.38) |
| Commodities | 266.29 | 99.99 | 3,000.00 | (2,900.01) |
| Cash Reserve | - | - | 165,210.00 | (165,210.00) |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| Operating Transfers to: | | | | |
| Special Machinery Fund | $ 400,000.00 | $ 149,000.00 | $ - | $ 149,000.00 |
| Special Highway Reserve Fund | - | 100,000.00 | - | 100,000.00 |
| Total Expenditures | 2,101,440.06 | 2,326,556.14 | $ 2,492,917.00 | $ (166,360.86) |
| Receipts Over(Under) Expenditures | 225,115.31 | (186,073.51) | | |
| Unencumbered Cash, Beginning | 231,429.81 | 456,545.12 | | |
| Unencumbered Cash, Ending | $ 456,545.12 | $ 270,471.61 | | |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Operating Transfers from | | |
| Road and Bridge Fund | $ - | $ 100,000.00 |
| Total Receipts | - | 100,000.00 |
| Expenditures | | |
| Public Works | | |
| Commodities | 53,852.42 | - |
| Total Expenditures | 53,852.42 | - |
| Receipts Over(Under) Expenditures | (53,852.42) | 100,000.00 |
| Unencumbered Cash, Beginning | 190,344.15 | 136,491.73 |
| Unencumbered Cash, Ending | $ 136,491.73 | $ 236,491.73 |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 129,893.44 | $ 147,264.33 | $ 149,528.00 | $ (2,263.67) |
| Delinquent Tax | 1,632.60 | 1,857.40 | 1,480.00 | 377.40 |
| Motor Vehicle Tax | 7,704.37 | 7,679.39 | 6,457.00 | 1,222.39 |
| Recreational Vehicle Tax | 119.12 | 129.37 | 95.00 | 34.37 |
| Commercial Vehicle Tax | 486.10 | 496.25 | 407.00 | 89.25 |
| Watercraft Tax | - | - | 121.00 | (121.00) |
| 16/20 M Truck Tax | 2,025.51 | 1,854.80 | 1,758.00 | 96.80 |
| Mineral Production Tax | 69.76 | 63.16 | - | 63.16 |
| Use of Money and Property | | | | |
| Rent | 100.00 | 200.00 | - | 200.00 |
| Other Receipts | | | | |
| Reimbursements | 1,425.00 | 48.36 | - | 48.36 |
| Miscellaneous | 48.18 | - | - | - |
| Total Receipts | 143,504.08 | 159,593.06 | $ 159,846.00 | $ (252.94) |
| Expenditures | | | | |
| Public Safety | | | | |
| Personal Services | 34,610.24 | 36,073.73 | $ 40,000.00 | $ (3,926.27) |
| Contractual Services | 41,981.71 | 43,935.39 | 40,500.00 | 3,435.39 |
| Commodities | 11,360.13 | 36,092.30 | 37,000.00 | (907.70) |
| Capital Outlay | 12,232.68 | - | - | - |
| Operating Transfers to | | | | |
| Special Rural Fire Equipment Fund | 25,000.00 | 42,000.00 | 45,000.00 | (3,000.00) |
| Total Expenditures | 125,184.76 | 158,101.42 | $ 162,500.00 | $ (4,398.58) |
| Receipts Over(Under) Expenditures | 18,319.32 | 1,491.64 | | |
| Unencumbered Cash, Beginning | 9,097.60 | 27,416.92 | | |
| Unencumbered Cash, Ending | $ 27,416.92 | $ 28,908.56 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 57,107.66 | $ 56,149.61 | $ 57,612.00 | $ (1,462.39) |
| Delinquent Tax | 1,077.04 | 1,473.29 | - | 1,473.29 |
| Motor Vehicle Tax | 4,112.28 | 4,477.71 | 4,028.00 | 449.71 |
| Recreational Vehicle Tax | 81.53 | 91.05 | 84.00 | 7.05 |
| Commercial Vehicle Tax | 281.21 | 313.19 | 259.00 | 54.19 |
| Watercraft Tax | - | - | 100.00 | (100.00) |
| 16/20 M Truck Tax | 772.18 | 624.74 | 661.00 | (36.26) |
| Mineral Production Tax | 24.01 | 18.73 | - | 18.73 |
| Neighborhood Revitalization Program | - | (6.72) | - | (6.72) |
| Intergovernmental | | | | |
| Federal Grants | 125.18 | 117.86 | - | 117.86 |
| Total Receipts | 63,581.09 | 63,259.46 | $ 62,744.00 | $ 515.46 |
| Expenditures | | | | |
| Social Services for Aged and Poor | | | | |
| Contractual Services | 60,488.28 | 63,654.94 | $ 75,152.00 | $ (11,497.06) |
| Commodities | 190.49 | - | - | - |
| Cash Basis Reserve | - | - | 2,000.00 | (2,000.00) |
| Total Expenditures | 60,678.77 | 63,654.94 | $ 77,152.00 | $ (13,497.06) |
| Receipts Over(Under) Expenditures | 2,902.32 | (395.48) | | |
| Unencumbered Cash, Beginning | 22,519.05 | 25,421.37 | | |
| Unencumbered Cash, Ending | $ 25,421.37 | $ 25,025.89 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | $ 3,137.22 | $ 2,669.24 | $ 2,365.00 | $ 304.24 |
| Total Receipts | 3,137.22 | 2,669.24 | $ 2,365.00 | $ 304.24 |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | - | - | $ 18,268.00 | $ (18,268.00) |
| Total Expenditures | - | - | $ 18,268.00 | $ (18,268.00) |
| Receipts Over(Under) Expenditures | 3,137.22 | 2,669.24 | | |
| Unencumbered Cash, Beginning | 14,491.35 | 17,628.57 | | |
| Unencumbered Cash, Ending | $ 17,628.57 | $ 20,297.81 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 301,110.26 | $ 315,486.38 | $ 323,686.00 | $ (8,199.62) |
| Delinquent Tax | 6,095.25 | 8,294.60 | - | 8,294.60 |
| Motor Vehicle Tax | 25,255.85 | 24,371.61 | 21,241.00 | 3,130.61 |
| Recreational Vehicle Tax | 500.63 | 493.45 | 443.00 | 50.45 |
| Commercial Tax | 1,726.91 | 1,656.67 | 1,363.00 | 293.67 |
| Watercraft Tax | - | - | 527.00 | (527.00) |
| 16/20 M Truck Tax | 5,860.76 | 3,837.29 | 3,483.00 | 354.29 |
| Mineral Production Tax | 126.65 | 105.28 | - | 105.28 |
| Neighborhood Revitalization Program | - | (37.79) | - | (37.79) |
| Intergovernmental | | | | |
| Federal Grants | 660.01 | 662.22 | - | 662.22 |
| Other Receipts | | | | |
| Reimbursements | 1,655.25 | - | - | - |
| Total Receipts | 342,991.57 | 354,869.71 | $ 350,743.00 | $ 4,126.71 |
| Expenditures | | | | |
| Public Works | | | | |
| Contractual Services | 1,800.00 | 14,956.00 | $ 300,000.00 | $ (285,044.00) |
| Commodities | 64,051.68 | 102,222.59 | - | 102,222.59 |
| Capital Outlay | 73,595.00 | - | 1,400,000.00 | (1,400,000.00) |
| Total Expenditures | 139,446.68 | 117,178.59 | $ 1,700,000.00 | $ (1,582,821.41) |
| Receipts Over(Under) Expenditures | 203,544.89 | 237,691.12 | | |
| Unencumbered Cash, Beginning | 1,267,110.33 | 1,470,655.22 | | |
| Unencumbered Cash, Ending | $ 1,470,655.22 | $ 1,708,346.34 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 24,566.25 | $ 28,708.17 | $ 29,465.00 | $ (756.83) |
| Delinquent Tax | 345.35 | 543.76 | - | 543.76 |
| Motor Vehicle Tax | 1,007.78 | 1,763.69 | 1,735.00 | 28.69 |
| Recreational Vehicle Tax | 19.97 | 36.38 | 36.00 | 0.38 |
| Commercial Tax | 68.92 | 133.61 | 111.00 | 22.61 |
| Watercraft Tax | - | - | 43.00 | (43.00) |
| 16/20 M Truck Tax | 136.44 | 153.12 | 284.00 | (130.88) |
| Mineral Production Tax | 10.34 | 9.58 | - | 9.58 |
| Neighborhood Revitalization Program | - | (3.44) | - | (3.44) |
| Intergovernmental | | | | |
| Federal Grants | 53.85 | 60.26 | - | 60.26 |
| Total Receipts | 26,208.90 | 31,405.13 | $ 31,674.00 | $ (268.87) |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | 34,010.04 | 44,380.00 | $ 46,000.00 | $ (1,620.00) |
| Total Expenditures | 34,010.04 | 44,380.00 | $ 46,000.00 | $ (1,620.00) |
| Receipts Over(Under) Expenditures | (7,801.14) | (12,974.87) | | |
| Unencumbered Cash, Beginning | 34,010.04 | 26,208.90 | | |
| Unencumbered Cash, Ending | $ 26,208.90 | $ 13,234.03 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | $ 1,640.06 | $ 1,395.41 | $ 2,365.00 | $ (969.59) |
| Total Receipts | 1,640.06 | 1,395.41 | $ 2,365.00 | $ (969.59) |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Contractual Services | - | - | $ 17,675.00 | $ (17,675.00) |
| Total Expenditures | - | - | $ 17,675.00 | $ (17,675.00) |
| Receipts Over(Under) Expenditures | 1,640.06 | 1,395.41 | | |
| Unencumbered Cash, Beginning | 12,897.51 | 14,537.57 | | |
| Unencumbered Cash, Ending | $ 14,537.57 | $ 15,932.98 | | |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Transient Guest Tax | $ 9,355.83 | $ 7,434.91 | $ 10,000.00 | $ (2,565.09) |
| Other Receipts | | | | |
| Miscellaneous | 100.00 | - | - | - |
| Reimbursed Expense | - | 1,500.00 | - | 1,500.00 |
| Total Receipts | 9,455.83 | 8,934.91 | $ 10,000.00 | $ (1,065.09) |
| Expenditures | | | | |
| Economic Development | | | | |
| Contractual Services | 8,400.00 | 9,150.00 | $ 14,350.00 | $ (5,200.00) |
| Commodities | 1,700.00 | - | - | - |
| Total Expenditures | 10,100.00 | 9,150.00 | $ 14,350.00 | $ (5,200.00) |
| Receipts Over(Under) Expenditures | (644.17) | (215.09) | | |
| Unencumbered Cash, Beginning | 9,350.04 | 8,705.87 | | |
| Unencumbered Cash, Ending | $ 8,705.87 | $ 8,490.78 | | |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Operating Transfers from Ambulance Fund | $ 24,145.01 | $ - |
| Total Receipts | 24,145.01 | - |
| Expenditures | | |
| Operating Transfers to Ambulance Fund | - | 243,182.69 |
| Total Expenditures | - | 243,182.69 |
| Receipts Over(Under) Expenditures | 24,145.01 | (243,182.69) |
| Unencumbered Cash, Beginning | 264,135.36 | 288,280.37 |
| Unencumbered Cash, Ending | $ 288,280.37 | $ 45,097.68 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Use of Money and Property | | |
| Sale of Assets | $ 34,522.65 | $ 7,100.00 |
| Other Receipts | | |
| Miscellaneous | 40.34 | 4,644.24 |
| Operating Transfers from: | | |
| General Fund | 9,504.56 | 204,000.00 |
| Appraiser's Cost Fund | - | 20,000.00 |
| Direct Election Fund | - | 30,000.00 |
| Total Receipts | 44,067.55 | 265,744.24 |
| Expenditures | | |
| General Government | | |
| Capital Outlay | 332,474.87 | 122,211.93 |
| Total Expenditures | 332,474.87 | 122,211.93 |
| Receipts Over(Under) Expenditures | (288,407.32) | 143,532.31 |
| Unencumbered Cash, Beginning | 1,219,401.67 | 930,994.35 |
| Unencumbered Cash, Ending | $ 930,994.35 | $ 1,074,526.66 |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Operating Transfers from Noxious Weed Fund | $ - | $ - | $ 10,000.00 | $ (10,000.00) |
| Total Receipts | - | - | $ 10,000.00 | $ (10,000.00) |
| Expenditures | | | | |
| Agriculture | | | | |
| Capital Outlay | 2,269.87 | - | $ 54,165.00 | $ (54,165.00) |
| Operating Transfers to Noxious Weed Fund | - | 32,638.15 | - | 32,638.15 |
| Total Expenditures | 2,269.87 | 32,638.15 | $ 54,165.00 | $ (21,526.85) |
| Receipts Over(Under) Expenditures | (2,269.87) | (32,638.15) | | |
| Unencumbered Cash, Beginning | 69,164.78 | 66,894.91 | | |
| Unencumbered Cash, Ending | $ 66,894.91 | $ 34,256.76 | | |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Use of Money and Property | | |
| Sale of Assets | $ - | $ 18,415.00 |
| Operating Transfers from | | |
| Road and Bridge Fund | 400,000.00 | 149,000.00 |
| Total Receipts | 400,000.00 | 167,415.00 |
| Expenditures | | |
| Public Works | | |
| Capital Outlay | 102,402.00 | 245,895.00 |
| Debt Service | | |
| Finance Lease | 104,675.77 | 96,184.10 |
| Total Expenditures | 207,077.77 | 342,079.10 |
| Receipts Over(Under) Expenditures | 192,922.23 | (174,664.10) |
| Unencumbered Cash, Beginning | 342,522.07 | 535,444.30 |
| Unencumbered Cash, Ending | $ 535,444.30 | $ 360,780.20 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Operating Transfers from | | |
| General Fund | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Works | | |
| Capital Outlay | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 25,000.00 | 25,000.00 |
| Unencumbered Cash, Ending | $ 25,000.00 | $ 25,000.00 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Use of Money and Property | | |
| Sale of Assets | $ - | $ 3,400.00 |
| Other Receipts | | |
| Donations | 10,000.00 | - |
| Operating Transfers from | | |
| Rural Fire District No. 1 Fund | 25,000.00 | 42,000.00 |
| Total Receipts | 35,000.00 | 45,400.00 |
| Expenditures | | |
| Public Safety | | |
| Capital Outlay | 38,747.04 | 2,040.00 |
| Total Expenditures | 38,747.04 | 2,040.00 |
| Receipts Over(Under) Expenditures | (3,747.04) | 43,360.00 |
| Unencumbered Cash, Beginning | 338,587.39 | 334,840.35 |
| Unencumbered Cash, Ending | $ 334,840.35 | $ 378,200.35 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Donations | $ 700.00 | $ 4,880.00 |
| Miscellaneous | 15.30 | - |
| Total Receipts | 715.30 | 4,880.00 |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | 1,131.84 | 246.06 |
| Commodities | 400.43 | 508.72 |
| Total Expenditures | 1,532.27 | 754.78 |
| Receipts Over(Under) Expenditures | (816.97) | 4,125.22 |
| Unencumbered Cash, Beginning | 12,267.36 | 11,450.39 |
| Unencumbered Cash, Ending | $ 11,450.39 | $ 15,575.61 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Taxes and Shared Receipts | | |
| Special Assessments | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 514.64 | 514.64 |
| Unencumbered Cash, Ending | $ 514.64 | $ 514.64 |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Licenses, Fees, and Permits | | | | |
| Emergency Telephone Tax | $ 65,038.28 | $ 70,084.48 | $ 132,500.00 | $ (62,415.52) |
| Total Receipts | 65,038.28 | 70,084.48 | $ 132,500.00 | $ (62,415.52) |
| Expenditures | | | | |
| Public Safety | | | | |
| Contractual Services | 28,669.00 | 20,866.45 | $ 102,000.00 | $ (81,133.55) |
| Commodities | 431.71 | - | 82,000.00 | (82,000.00) |
| Capital Outlay | 36,000.00 | 36,000.00 | 30,263.00 | 5,737.00 |
| Total Expenditures | 65,100.71 | 56,866.45 | $ 214,263.00 | $ (157,396.55) |
| Receipts Over(Under) Expenditures | (62.43) | 13,218.03 | | |
| Unencumbered Cash, Beginning | 79,766.02 | 79,703.59 | | |
| Unencumbered Cash, Ending | $ 79,703.59 | $ 92,921.62 | | |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grants | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| General Government | | |
| Contractual Services | 3,612.14 | - |
| Total Expenditures | 3,612.14 | - |
| Receipts Over(Under) Expenditures | (3,612.14) | - |
| Unencumbered Cash, Beginning | 4,624.23 | 1,012.09 |
| Unencumbered Cash, Ending | $ 1,012.09 | $ 1,012.09 |

**WOODSON COUNTY, KANSAS**
**AMERICAN RESCUE PLAN ACT GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| General Government | | |
| Contractual Services | 137,731.90 | - |
| Total Expenditures | 137,731.90 | - |
| Receipts Over(Under) Expenditures | (137,731.90) | - |
| Unencumbered Cash, Beginning | 164,762.91 | 27,031.01 |
| Unencumbered Cash, Ending | $ 27,031.01 | $ 27,031.01 |

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

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Special Assessments | $ 344,069.69 | $ 387,501.22 | $ 310,000.00 | $ 77,501.22 |
| Delinquent Tax | 31,098.00 | 53,497.43 | 20,000.00 | 33,497.43 |
| Use of Money and Property | | | | |
| Rent | 20,364.50 | 19,879.50 | 20,000.00 | (120.50) |
| Officer Fees | 1,944.00 | 2,372.00 | - | 2,372.00 |
| Sale of Assets | 7,590.30 | 24,938.60 | - | 24,938.60 |
| Sale of Recycling Materials | 12,148.05 | 15,952.45 | 10,000.00 | 5,952.45 |
| Other Receipts | | | | |
| Miscellaneous | 126.21 | - | - | - |
| Reimbursed Expense | 72.00 | 126.71 | - | 126.71 |
| Total Receipts | 417,412.75 | 504,267.91 | $ 360,000.00 | $ 144,267.91 |
| Expenditures | | | | |
| Sanitation | | | | |
| Personal Services | 222,601.49 | 270,330.55 | $ 238,050.00 | $ 32,280.55 |
| Contractual Services | 88,528.34 | 94,473.51 | 132,500.00 | (38,026.49) |
| Commodities | 49,295.70 | 104,098.68 | 103,000.00 | 1,098.68 |
| Capital Outlay | - | - | 71,598.00 | (71,598.00) |
| Debt Service | | | | |
| Finance Lease | - | 52,103.59 | - | 52,103.59 |
| Total Expenditures | 360,425.53 | 521,006.33 | $ 545,148.00 | $ (24,141.67) |
| Receipts Over(Under) Expenditures | 56,987.22 | (16,738.42) | | |
| Unencumbered Cash, Beginning | 275,647.93 | 332,635.15 | | |
| Unencumbered Cash, Ending | $ 332,635.15 | $ 315,896.73 | | |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 30,090.75 | $ 30,821.25 |
| Intergovernmental | | |
| State Grants | 1,575.00 | 1,750.00 |
| Total Receipts | 31,665.75 | 32,571.25 |
| Expenditures | | |
| General Government | | |
| Personal Services | 5,282.20 | 5,383.40 |
| Operating Transfers to | | |
| General Fund | 26,383.55 | 27,187.85 |
| Total Expenditures | 31,665.75 | 32,571.25 |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 334.75 | $ 528.87 |
| Total Receipts | 334.75 | 528.87 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 147.72 | 284.13 |
| Total Expenditures | 147.72 | 284.13 |
| Receipts Over(Under) Expenditures | 187.03 | 244.74 |
| Unencumbered Cash, Beginning | 7,314.92 | 7,501.95 |
| Unencumbered Cash, Ending | $ 7,501.95 | $ 7,746.69 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 1,848.00 | $ 1,765.00 |
| Total Receipts | 1,848.00 | 1,765.00 |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | 793.79 | 2,166.32 |
| Total Expenditures | 793.79 | 2,166.32 |
| Receipts Over(Under) Expenditures | 1,054.21 | (401.32) |
| Unencumbered Cash, Beginning | 17,709.53 | 18,763.74 |
| Unencumbered Cash, Ending | $ 18,763.74 | $ 18,362.42 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 1,082.50 | $ 1,120.00 |
| Total Receipts | 1,082.50 | 1,120.00 |
| Expenditures | | |
| General Government | | |
| Capital Outlay | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 1,082.50 | 1,120.00 |
| Unencumbered Cash, Beginning | 7,346.05 | 8,428.55 |
| Unencumbered Cash, Ending | $ 8,428.55 | $ 9,548.55 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 357.50 | $ 325.00 |
| Total Receipts | 357.50 | 325.00 |
| Expenditures | | |
| Public Safety | | |
| Commodities | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 357.50 | 325.00 |
| Unencumbered Cash, Beginning | 5,868.00 | 6,225.50 |
| Unencumbered Cash, Ending | $ 6,225.50 | $ 6,550.50 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 4,330.00 | $ 4,480.00 |
| Total Receipts | 4,330.00 | 4,480.00 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 2,465.00 | 3,615.00 |
| Capital Outlay | 1,642.24 | - |
| Total Expenditures | 4,107.24 | 3,615.00 |
| Receipts Over(Under) Expenditures | 222.76 | 865.00 |
| Unencumbered Cash, Beginning | 19,613.33 | 19,836.09 |
| Unencumbered Cash, Ending | $ 19,836.09 | $ 20,701.09 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 1,082.50 | $ 1,120.00 |
| Total Receipts | 1,082.50 | 1,120.00 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 3,651.27 | 274.00 |
| Total Expenditures | 3,651.27 | 274.00 |
| Receipts Over(Under) Expenditures | (2,568.77) | 846.00 |
| Unencumbered Cash, Beginning | 5,634.24 | 3,065.47 |
| Unencumbered Cash, Ending | $ 3,065.47 | $ 3,911.47 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Donations | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Safety | | |
| Capital Outlay | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 3,471.45 | 3,471.45 |
| Unencumbered Cash, Ending | $ 3,471.45 | $ 3,471.45 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 3,490.00 | $ 3,240.00 |
| Total Receipts | 3,490.00 | 3,240.00 |
| Expenditures | | |
| Public Safety | | |
| Commodities | - | 400.00 |
| Total Expenditures | - | 400.00 |
| Receipts Over(Under) Expenditures | 3,490.00 | 2,840.00 |
| Unencumbered Cash, Beginning | 5,358.09 | 8,848.09 |
| Unencumbered Cash, Ending | $ 8,848.09 | $ 11,688.09 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 1,566.78 | 1,566.78 |
| Unencumbered Cash, Ending | $ 1,566.78 | $ 1,566.78 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 3,032.86 | 3,032.86 |
| Unencumbered Cash, Ending | $ 3,032.86 | $ 3,032.86 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 3,953.71 | 3,953.71 |
| Unencumbered Cash, Ending | $ 3,953.71 | $ 3,953.71 |

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

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 790.00 | $ 285.00 |
| Total Receipts | 790.00 | 285.00 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 650.00 | - |
| Total Expenditures | 650.00 | - |
| Receipts Over(Under) Expenditures | 140.00 | 285.00 |
| Unencumbered Cash, Beginning | 348.00 | 488.00 |
| Unencumbered Cash, Ending | $ 488.00 | $ 773.00 |

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

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grant | $ 530,417.88 | $ 595,476.72 |
| Other Receipts | | |
| Miscellaneous | 5,659.20 | 426.00 |
| Total Receipts | 536,077.08 | 595,902.72 |
| Expenditures | | |
| General Government | | |
| Personal Services | 433,289.74 | 522,352.42 |
| Contractual Services | 72,429.78 | 99,308.60 |
| Operating Transfers to Community Corrections | | |
| Reimbursement Fund | 28,834.92 | - |
| Total Expenditures | 534,554.44 | 621,661.02 |
| Receipts Over(Under) Expenditures | 1,522.64 | (25,758.30) |
| Unencumbered Cash, Beginning | 79,638.52 | 81,161.16 |
| Unencumbered Cash, Ending | $ 81,161.16 | $ 55,402.86 |

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

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Reimbursements | $ 2,440.00 | $ 8,219.12 |
| Operating Transfers from | | |
| Community Corrections Grant Fund | 28,834.92 | - |
| Total Receipts | 31,274.92 | 8,219.12 |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 31,274.92 | 8,219.12 |
| Unencumbered Cash, Beginning | - | 31,274.92 |
| Unencumbered Cash, Ending | $ 31,274.92 | $ 39,494.04 |

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

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grants | $ 362,414.74 | $ 386,333.44 |
| Other Receipts | | |
| Miscellaneous | 3,814.19 | - |
| Total Receipts | 366,228.93 | 386,333.44 |
| Expenditures | | |
| General Government | | |
| Personal Services | 328,921.78 | 368,235.34 |
| Contractual Services | 52,139.17 | 44,571.07 |
| Operating Transfers to | | |
| Juvenile Services | | |
| Reimbursement Fund | 21,326.14 | - |
| Total Expenditures | 402,387.09 | 412,806.41 |
| Receipts Over(Under) Expenditures | (36,158.16) | (26,472.97) |
| Unencumbered Cash, Beginning | 59,598.93 | 23,440.77 |
| Unencumbered Cash, Ending | $ 23,440.77 | $ (3,032.20) |

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

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grants | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| General Government | | |
| Personal Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 46,136.57 | 46,136.57 |
| Unencumbered Cash, Ending | $ 46,136.57 | $ 46,136.57 |

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

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Reimbursements | $ 749.00 | $ 1,600.00 |
| Operating Transfers from | | |
| Juvenile Justice Authority Fund | 21,326.14 | - |
| Total Receipts | 22,075.14 | 1,600.00 |
| Expenditures | | |
| General Government | | |
| Personal Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 22,075.14 | 1,600.00 |
| Unencumbered Cash, Beginning | - | 22,075.14 |
| Unencumbered Cash, Ending | $ 22,075.14 | $ 23,675.14 |

**WOODSON COUNTY, KANSAS**
**AGENCY FUNDS**
Summary of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2025

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Cities: | | | | |
| Neosho Falls City - General | $ - | $ 3,009.77 | $ 3,009.77 | $ - |
| Toronto City - Bond and Interest | - | 3,888.99 | 3,888.99 | - |
| Toronto City - General | - | 63,377.10 | 63,377.10 | - |
| Toronto City - Library | - | 5,622.34 | 5,622.34 | - |
| Toronto City - Special Liability | - | 7,460.30 | 7,460.30 | - |
| Yates Center City - General | - | 365,083.05 | 365,083.05 | - |
| Yates Center City - Library | - | 70,308.76 | 70,308.76 | - |
| Yates Center City - Recreation | - | 36,239.54 | 36,239.54 | - |
| Yates Center City - Special Law Enforcement | - | 18,717.81 | 18,717.81 | - |
| Piqua City Lighting - General | - | 1,851.70 | 1,851.70 | - |
| Subtotal Cities | - | 575,559.36 | 575,559.36 | - |
| Townships: | | | | |
| Liberty Township - General | - | 269.49 | 269.49 | - |
| North Township - General | - | 749.40 | 749.40 | - |
| Perry Township - General | - | 910.35 | 910.35 | - |
| Toronto Township - Fire | - | 12,944.00 | 12,944.00 | - |
| Toronto Township - Building | - | 12,945.85 | 12,945.85 | - |
| Subtotal Townships | - | 27,819.09 | 27,819.09 | - |
| Schools: | | | | |
| USD No. 245 - General | - | 29,223.28 | 29,223.28 | - |
| USD No. 245 - Bond and Interest | - | 12,756.95 | 12,756.95 | - |
| USD No. 245 - Capital Outlay | - | 12,753.40 | 12,753.40 | - |
| USD No. 245 - Supplemental General | - | 36,591.31 | 36,591.31 | - |
| USD No. 258 - General | - | 11,325.97 | 11,325.97 | - |
| USD No. 258 - Bond and Interest | - | 10,903.34 | 10,903.34 | - |
| USD No. 258 - Capital Outlay | - | 6,524.53 | 6,524.53 | - |
| USD No. 258 - Recreation Commission | - | 1,870.36 | 1,870.36 | - |
| USD No. 258 - Supplemental General | - | 11,396.73 | 11,396.73 | - |
| USD No. 366 - General | - | 704,749.78 | 704,749.78 | - |
| USD No. 366 - Capital Outlay | - | 335,614.39 | 335,614.39 | - |
| USD No. 366 - Supplemental General | - | 963,357.46 | 963,357.46 | - |
| USD No. 386 - Recreation Commission | - | 562.44 | 562.44 | - |
| USD No. 386 - Capital Outlay | - | 5,312.70 | 5,312.70 | - |
| USD No. 386 - General | - | 13,001.67 | 13,001.67 | - |
| USD No. 386 - Supplemental General | - | 15,642.25 | 15,642.25 | - |
| USD No. 387 - General | - | 2,291.35 | 2,291.35 | - |
| USD No. 387 - Capital Outlay | - | 1,149.82 | 1,149.82 | - |
| USD No. 387 - Supplemental General | - | 2,571.39 | 2,571.39 | - |
| USD No. 389 - General | - | 31,888.79 | 31,888.79 | - |
| USD No. 389 - Bond and Interest | - | 29,375.11 | 29,375.11 | - |
| USD No. 389 - Capital Outlay | - | 31,454.20 | 31,454.20 | - |
| USD No. 389 - Recreation Commission | - | 8,017.85 | 8,017.85 | - |
| USD No. 389 - Supplemental General | - | 69,631.46 | 69,631.46 | - |
| USD No. 484 - General | - | 893.55 | 893.55 | - |
| USD No. 484 - Bond and Interest | - | 590.77 | 590.77 | - |
| USD No. 484 - Capital Outlay | - | 1,068.60 | 1,068.60 | - |
| USD No. 484 - Supplemental General | - | 2,377.41 | 2,377.41 | - |
| USD No. 484 - Recreation | - | 459.28 | 459.28 | - |
| Subtotal Schools | - | 2,353,356.14 | 2,353,356.14 | - |

**WOODSON COUNTY, KANSAS**
**AGENCY FUNDS**
Summary of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2025

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Cemeteries: | | | | |
| Askren Cemetery - General | $ - | $ 3,877.37 | $ 3,877.37 | $ - |
| Belmont Cemetery - General | - | 201.22 | 201.22 | - |
| Big Sandy Cemetery - General | - | 4,807.38 | 4,807.38 | - |
| Buffalo Cemetery - General | - | 2,519.99 | 2,519.99 | - |
| Carlisle Cemetery - General | - | 2,595.69 | 2,595.69 | - |
| Central Owl Creek Cemetery - General | - | 2,494.59 | 2,494.59 | - |
| Kalida Cemetery - General | - | 7,347.80 | 7,347.80 | - |
| Liberty Cemetery - General | - | 451.59 | 451.59 | - |
| Neosho Falls - Cemetery | - | 6,890.53 | 6,890.53 | - |
| Little Sandy Cemetery - General | - | 1,223.85 | 1,223.85 | - |
| Pleasant Valley Cemetery - General | - | 2,307.66 | 2,307.66 | - |
| Toronto Cemetery - General | - | 15,526.01 | 15,526.01 | - |
| Yates Center Cemetery - General | - | 27,897.11 | 27,897.11 | - |
| Subtotal Cemeteries | - | 78,140.79 | 78,140.79 | - |
| Watershed Districts: | | | | |
| Cherry Plum WS Dist No. 17 - General | - | 27,136.88 | 27,136.88 | - |
| Upper Verdigris WS Dist No. 24 - General | - | 596.84 | 596.84 | - |
| Big Creek WS Dist No. 48 - General | - | 802.36 | 802.36 | - |
| Cedar Creek WS Dist No. 97 - General | - | 10,782.61 | 10,782.61 | - |
| Subtotal Watershed Districts | - | 39,318.69 | 39,318.69 | - |
| Woodson Co. Improvement District No. 2: | | | | |
| Woodson Co. Improvement District No. 2 | - | 2,612.00 | 2,612.00 | - |
| Subtotal Woodson Co. Improvement District No. 2 | - | 2,612.00 | 2,612.00 | - |
| Southwind Extension District #10 | | | | |
| Southwind Extension District #10 | - | 85,895.46 | 85,895.46 | - |
| Subtotal Southwind Extension District #10 | - | 85,895.46 | 85,895.46 | - |
| Regional Library: | | | | |
| SEK Library General | - | 59,159.80 | 59,159.80 | - |
| SEK Library Employee Benefits | - | 3,985.37 | 3,985.37 | - |
| Subtotal Regional Library | - | 63,145.17 | 63,145.17 | - |
| Total Subdivisions | $ - | $ 3,225,846.70 | $ 3,225,846.70 | $ - |
| State Funds: | | | | |
| State Educational Building | $ - | $ 54,577.69 | $ 54,577.69 | $ - |
| State Institutional Building | - | 27,288.91 | 27,288.91 | - |
| Total State Funds | $ - | $ 81,866.60 | $ 81,866.60 | $ - |
| Other Agency Funds: | | | | |
| Motor Vehicle Licenses | $ 1,020.00 | $ 307,220.87 | $ 308,240.87 | $ - |
| Driver License Fees | (165.50) | 9,990.42 | 9,824.92 | - |
| Commercial Vehicle Licenses | 1,003.75 | 45,825.91 | 46,829.66 | - |
| Game Licenses | 3,426.54 | 4,037.75 | 5,657.75 | 1,806.54 |
| Cereal Malt Beverage Licenses | 100.00 | 25.00 | 125.00 | - |
| Heritage Trust | 468.00 | 2,240.00 | 2,107.00 | 601.00 |
| Neighborhood Revitalization Fees | 2,500.00 | 646.45 | - | 3,146.45 |
| Neighborhood Revitalization Program Tax Rebate | - | 929.02 | 929.02 | - |
| Sales Tax | 23,341.88 | 202,134.39 | 210,457.05 | 15,019.22 |
| Oil & Gas Depletion Fund | 66,142.33 | - | - | 66,142.33 |
| Flood Control | - | 176.81 | 176.81 | - |
| Fair Board Bressner Rent | - | 305.00 | 267.50 | 37.50 |
| Sheriff | 220.31 | 10.00 | - | 230.31 |
| Law Library | 25,513.02 | 3,290.94 | 596.58 | 28,207.38 |
| Total Other Agency Funds | $ 123,570.33 | $ 576,832.56 | $ 585,212.16 | $ 115,190.73 |

**WOODSON COUNTY, KANSAS**
**AGENCY FUNDS**
Summary of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2025

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Distributable Tax: | | | | |
| Current Tax | $ 4,887,916.65 | $ 9,282,265.89 | $ 8,313,767.85 | $ 5,856,414.69 |
| Delinquent Tax | 55,916.56 | 302,134.54 | 265,696.21 | 92,354.89 |
| Motor Vehicle Tax | 122,685.31 | 581,648.38 | 571,145.43 | 133,188.26 |
| Recreational Vehicle Tax | 2,153.78 | 11,768.80 | 11,414.45 | 2,508.13 |
| Severance Tax | 1,261.00 | 2,490.18 | 3,751.18 | - |
| Land Management | - | 16,844.00 | 16,844.00 | - |
| Commercial Vehicle Tax | 854.21 | 39,862.72 | 39,626.12 | 1,090.81 |
| Total Distributable Funds: | $ 5,070,787.51 | $ 10,237,014.51 | $ 9,222,245.24 | $ 6,085,556.78 |
| Total Agency Funds | $ 5,194,357.84 | $ 14,121,560.37 | $ 13,115,170.70 | $ 6,200,747.51 |

Jarred Gilmore Phillips

Board of County Commissioners and Management
Woodson County, Kansas

In planning and performing our audit of the financial statement of Woodson County, Kansas as of and for the year ended December 31, 2025 in accordance with auditing standards generally accepted in the United States of America, we considered Woodson County, Kansas' system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Woodson County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Woodson County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiency in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in internal control to be material weaknesses:

Preparation of Financial Statement

Professional standards require management to accept responsibility for the preparation and fair presentation of the financial statement, including related note disclosures. The County engages the auditor to assist in drafting the financial statement in accordance with the Kansas Municipal Audit and Accounting Guide. The County does not have personnel with specialized training in governmental financial reporting necessary to independently prepare the complete financial statement and related disclosures. Accordingly, management relies on the auditor for preparation of the financial statement. While this condition is common among smaller governmental entities and does not reflect on management's integrity or oversight, it represents a deficiency in internal control over financial reporting because the preparation of the financial statement is not performed by individuals independent of the audit process.

Management has reviewed and approved the financial statement and has accepted responsibility for them. We encourage management and the Commission to continue their oversight of the financial reporting process and to remain informed of reporting requirements.

Credit Cards and Charge Accounts

During our testing of County credit cards, we identified some charges on the credit card, which did not contain adequate supporting documentation. We would like to point out that all disbursements of the County should be supported by a written claim against the County and the County charge cards should not be used for personal use. Unsupported disbursements could be cause for unallowable expenses under current Kansas statutes and deemed for personal use. There were many items that had a personal nature to them purchased with the card. If these are legitimate County expenses, notations should be made to allow approvers and outsiders to know why items of a personal nature were purchased.

Publication of Financial Statements

K.S.A. 19-520 requires that quarterly statements be published by the County Treasurer on the last business day of January, April, July and October of each year. The April report was not filed timely.

Compensation for Vehicle Registrations

K.S.A. 8-145 allows for additional compensation for the County Treasurer based upon the number of vehicle registrations annually. The County splits this between the County Treasurer and the County Clerk. The compensation is based upon a declining scale. The first 5,000 registrations are calculated at $110.00 per hundred, the next 5,000 registrations are calculated at $90.00 per hundred, the next 5,000 registrations are calculated at $5.00 per hundred, and the remainder are calculated at $2.00 per hundred. The County calculated all the estimated payments correctly, however the County Treasurer was paid the compensation of two subsequent payrolls resulting in an overpayment.

Unsigned Checks

During our testing of cash disbursements for the fiscal year, we noted instances where checks were processed and cleared by the County's depository bank despite lacking required authorized signatures. Current bank signature cards require two authorized signatures for all disbursements; however, several batches of checks were honored by the bank with no signatures. This weakness could allow an individual to bypass the Commissioners oversight and issue unauthorized payments, which may not be detected until the monthly reconciliation process. We recommend all checks be reviewed prior to being released to verify signatures are obtained.

This communication is intended solely for the information and use of management, County Commissioners, and others within Woodson County, Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
April 7, 2026