POTTAWATOMIE COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

POTTAWATOMIE COUNTY, KANSAS
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March 26, 2026

County Commissioners
Pottawatomie County, Kansas

Independent Auditor's Report

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

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

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

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

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

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

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

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

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

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 15,880,793	$ 23,656	$ 37,906,288	$ 37,471,548	$ 16,339,189	$ 172,995	$ 16,512,184
Bond and Interest Funds							
Bond and Interest	1,850,650	-	2,832,498	2,853,901	1,829,247	-	1,829,247
Special Purpose Funds							
Regional Library	3,655	-	531,366	528,642	6,379	-	6,379
Rural Highway System	2,938,233	48,180	4,645,928	4,580,118	3,052,223	116,403	3,168,626
Tort Liability	180,903	-	134,696	168,234	147,365	-	147,365
Historical Society	139,504	-	57,143	60,226	136,421	-	136,421
Special Parks and Recreation	147,394	-	12,220	31,750	127,864	-	127,864
Special Alcohol Program	90,768	-	23,379	25,000	89,147	-	89,147
Regional Library Employee Benefit Fund	658	-	62,469	62,409	718	-	718
Noxious Weed Chemical	104,094	-	292,127	275,982	120,239	-	120,239
County 911 Fund	496,584	-	229,930	173,285	553,229	-	553,229
Offender Registration Fund	40,656	-	7,780	1,435	47,001	-	47,001
Concealed Carry	18,551	-	1,495	1,871	18,175	1,691	19,866
Fight Addiction	77,078	-	22,396	15,781	83,693	-	83,693
Special Highway Improvement	12,508,253	-	2,842,306	2,552,745	12,797,814	7,950	12,805,764
Attorney Check Fee	36,870	-	11,804	-	48,674	-	48,674
Attorney Forfeiture Fund	6,867	-	-	168	6,699	-	6,699
Law Enforcement Trust	4,305	-	-	1,794	2,511	-	2,511
Capital Improvement	29,308,384	-	3,709,344	6,830,040	26,187,688	936,368	27,124,056
Equipment Reserve	3,634,805	-	2,833,333	4,246,011	2,222,127	1,624,497	3,846,624
Prosecuting Attorney Training	1,332	-	1,755	2,213	874	-	874
Special Auto	154,875	-	226,913	223,866	157,922	-	157,922
Register of Deeds Technology	82,901	-	40,030	34,881	88,050	-	88,050
VIN Registration Fees	205,196	-	33,880	25,356	213,720	-	213,720
Clerks Technology	20,334	-	9,944	11,373	18,905	-	18,905
Employee Benefit Reserve Fund	2,500,011	-	-	-	2,500,011	-	2,500,011
Treasurers Technology	54,938	-	11,100	15,359	50,679	-	50,679
PTO/ESL Payout Reserve	961,652	-	-	170,325	791,327	-	791,327
Donations	4,295	-	2,535	1,972	4,858	-	4,858

(Continued)

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

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

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Projects Funds							
Green Valley/Hwy 24 Intersection	$ 220,238	$ -	$ -	$ -	$ 220,238	$ -	$ 220,238
Timber Creek Stormwater	12,713	-	-	-	12,713	-	12,713
Wildcat Woods Unit 2 Construction	40,000	-	-	-	40,000	-	40,000
Glen at Heritage Hills Construction	-	-	1,818,827	1,527,157	291,670	-	291,670
Business Funds							
Blue Township Sewer Operations	2,391,054	737	1,519,685	2,236,610	1,674,866	883	1,675,749
Blue Township Sewer Reserve	513,583	-	1,207,734	1,206,790	514,527	802,647	1,317,174
Timbercreek Water Operations	218,892	326	209,213	307,983	120,448	94	120,542
Timbercreek Water Reserve	605,983	-	64,426	14,514	655,895	-	655,895
Fostoria Sewer Operations	17,072	-	3,774	5,330	15,516	56	15,572
Fostoria Sewer Reserve	24,494	-	1,279	-	25,773	-	25,773
Brook Ridge Sewer Operations	161,799	7	30,520	53,710	138,616	26	138,642
Brook Ridge Sewer Reserve	83,225	-	51,900	-	135,125	-	135,125
Stormwater Structures	44,100	-	-	-	44,100	-	44,100
County Sewer Specials	-	-	34,975	34,975	-	-	-
Total County (Excluding Agency Funds)	$ 75,787,692	$ 72,906	$ 61,424,992	$ 65,753,354	$ 71,532,236	$ 3,663,610	$ 75,195,846

(Continued)

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

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

	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entity							
Fire Districts							
No. 3 Onaga	$ 56,563	$ -	$ 57,792	$ 53,024	$ 61,331	$ -	$ 61,331
No. 3 Onaga Reserve	4,197	-	27,659	-	31,856	-	31,856
No. 5 Blue Township	306,368	-	427,548	529,590	204,326	-	204,326
No. 5 Blue Township Reserve	869,461	-	440,285	586,190	723,556	360,000	1,083,556
Consolidated Fire District #1	2,239,430	313	1,302,198	1,764,660	1,777,281	760	1,778,041
Consolidated Fire District #1 Reserve	1,737,581	-	1,250,000	896,880	2,090,701	7,054	2,097,755
Pottawatomie County Economic Development Corporation	1,576,820	-	597,270	315,790	1,858,300	-	1,858,300
Pottawatomie County Extension Council	150,472	-	430,437	409,612	171,297	-	171,297
Total Reporting Entity	$ 82,728,584	$ 73,219	$ 65,958,181	$ 70,309,100	$ 78,450,884	$ 4,031,424	$ 82,482,308

Composition of Cash:	
Checking Accounts	$ 8,508,175
Money Market	62,939,474
Certificates of Deposit	16,500,000
CDARS	21,000,000
Total in Financial Institutions	$ 108,947,649
Kansas Municipal Investment Pool	16,755,143
Change fund and petty cash	800
Clerk of the District Court	200
Pottawatomie County Sheriff	3,925
Law Library	69,083
Pottawatomie County Economic Development Corporation (Related Municipal Entity)	1,858,300
Pottawatomie County Extension Council (Related Municipal Entity)	171,297
Total Cash	$ 127,806,397
Agency Funds (per Schedule 3)	(45,324,089)
Total Reporting Entity	$ 82,482,308

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

Note 1: Summary of Significant Accounting Policies

Pottawatomie County, Kansas (the County), is a municipal corporation governed by an elected five-member commission. This regulatory financial statement presents the County (the primary government) and its related municipal entities. The accounting policies of the County conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

Municipal Financial Reporting Entity

The financial reporting entity of the County is comprised of the primary government and its related municipal entities. The related municipal entities are included in the County's reporting entity because they are established to benefit the County and/or its constituents.

Fire Districts: Each of the Fire Districts is a separate legal entity, formed by state statutes under the County. The governing bodies are appointed by the County Commissioners. Each district levies its own tax and provides fire protection services to their local rural communities based upon established boundaries. Separate financial statements of each Fire District may be obtained from the County Administrator's office.

Pottawatomie County Economic Development Corporation (PCED): A separate legal entity in which the County Commissioners appoint the governing body. The County annually provides significant operating subsidies to the PCED. A separate financial statement of PCED may be obtained by contacting their office in Wamego, Kansas.

Pottawatomie County Extension Council (PCEC): A separate legal entity, formed under state statute K.S.A. 2-610, in which the governing body is elected annually. The PCEC provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The County annually provides significant operating subsidies to the PCEC. A separate financial statement of PCEC may be obtained by contacting their office in Westmoreland, Kansas.

Regulatory Basis Fund Types

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

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

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

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

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

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

Business Funds – 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 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 Funds - Used to report assets held by the municipal reporting entity in purely custodial capacity.

Note 1: Summary of Significant Accounting Policies (Continued)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

Note 2: Budgetary Information

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

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

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

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

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

Note 2: Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end. A legal operating budget is not required for capital project funds, trust funds, and the following funds:

Special Purpose Funds

Special Highway Improvement	Prosecuting Attorney Training	Employee Benefit Reserve
Attorney Check Fee	Special Auto	PTO/ESL Payout Reserve
Attorney Forfeiture	Register of Deeds Technology	Donations
Law Enforcement Trust	VIN Registration Fees	
Capital Improvement	Clerk's Technology	
Equipment Reserve	Treasurer's Technology	

Business Funds

Blue Township Sewer Reserve	Fostoria Sewer Reserve	Stormwater Structures
Brook Ridge Sewer Reserve	Brook Ridge Sewer Reserve	County Sewer Specials
Timber Creek Water Reserve		

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.

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and/or revolving loans issued by the Kansas Department of Transportation. Both of which are retired either from the General Fund or the Bond and Interest Fund as appropriate. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as receipts in the General Fund or Bond and Interest Fund as appropriate.

Cash and Investments

The County uses an internally pooled cash system in which the cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the General Fund, County 911 Fund, Register of Deeds Technology Fund, Clerks Technology Fund, and Treasurers Technology Fund based upon their average cash balances. Investments are stated at cost, which approximates market.

Reimbursements

A reimbursement is an expenditure initially made in one fund, but property 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.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue 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 1 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 the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Note 3: Stewardship, Compliance and Accountability

Compliance with finance-related legal (including K.S.A.'s) and contractual provisions - K.S.A. 79-2935, establishes that expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursement (budget credits) of current year expenditures for such fund for that budget year. There were no material violations of K.S.A. 79-2935.

Note 4: Deposits and Investments

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

Investment Type	Cost	Maturity	Rating
Certificates of Deposits	$ 16,500,000	Less than 2 years	N/A
CDARS	21,000,000	Less than 2 years	N/A
Kansas Municipal Investment Pool	16,755,143	Less than 1 year	N/A
Total Fair Value	$ 54,255,143		

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

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

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

Investments	Percentage of Investments
Certificates of Deposits	30%
CDARS	39%
Kansas Municipal Investment Pool	31%

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 federally 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, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are from December 1 - January 29 and May 1- June 29.

At December 31, 2025, the carrying amount of the County's deposits, including certificates of deposit and CDARS, was $108,947,649 and the bank balance was $110,536,237. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $84,623,494 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 4: Deposits and Investments (Continued)

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

At December 31, 2025, the County had invested $16,755,143 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature.

State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Related Municipal Entity Cash Balances

The cash of the Fire Districts was held by the County in an agency capacity and is included in the above analysis.

At year-end, the carrying amount of the Pottawatomie County Economic Development's deposits including certificates of deposit was $1,858,300 and the bank balance was $1,858,836. Of the bank balance, $250,000 was covered by FDIC insurance and the remaining balance was not secured.

Of the above balance, $114,515 is being held in a fund with Kansas Rural Communities Foundation (KRCF) for Pottawatomie County Economic Development (PCED) which can be withdrawn at any time and used for whatever purposes PCED sees fit. KRCF retains any interest earned on the funds as payment for handling the funds.

At year-end, the carrying amount of the Pottawatomie County Extension's deposits was $171,297 and the bank balance was $201,045. The entire bank balance was covered by FDIC insurance.

Note 5: Long-Term Debt

The following is a summary of debt transactions of the County, for the year ended December 31, 2025. See Notes 15 and 16 for the schedules of long-term liabilities and current maturities of long-term debt.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
General Obligation Bonds	$ 24,662,129	$ -	$ 1,561,600	$ 23,100,529
Revolving Notes	1,051,628	-	139,057	912,571
Temporary Notes	-	1,640,000	-	1,640,000
Total	$ 25,713,757	$ 1,640,000	$ 1,700,657	$ 25,653,100

Total interest expense for the year was $846,389 for these debt issues.

The general obligation bonds encompass project related expenditures for general obligation (street improvements as allowed per K.S.A. 68-709 and 68-28) in addition to expenditures related to the respective sewer and water districts (as allowed per K.S.A. 19-27a07 and 19-3540). The entire amount of the debt is accounted for in the General Bond and Interest fund.

The amount of debt for each type is as follows:

	Sewer Districts	Water Districts	Street Improvements	End of Year
General				
Obligation Bonds	$ 5,153,016	$ 2,522,104	$ 15,425,409	$ 23,100,529

Note 5: Long-Term Debt (Continued)

Bonded Indebtedness Limitation

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the County to not more than three percent of the assessed value of all tangible property within such county, as certified to the County Clerk on the preceding August 25.

Total Assessed Valuation as of November 2024	$ 772,522,373
3% Debt Limit	23,175,671
Total Outstanding General Obligation Debt	$ 23,100,529
Less: Portions Excluded per K.S.A. 19-27a07 and 19-3540	(5,478,116)
Less: Portions Excluded per K.S.A. 68-728	(15,425,409)
Total Outstanding Eligible General Obligation Debt	$ 2,197,004
General Obligation Debt Margin	$ 20,978,667

Related Municipal Entity Long-Term Debt

In 2019, the Consolidated Fire District #1 entered into a finance lease of $2,087,000 for pumper and tanker trucks, expiring through 2029, at an imputed interest rate of 2.68 percent. During 2020, the Fire District also entered into a finance lease of $300,000 for air packs, expiring through 2025, at an imputed interest rate of 1.95%. The proceeds were receipted into the Consolidated FD #1 Lease Purchase capital project fund. Total interest paid for the year was $28,892.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Consolidated Fire District #1 - Finance Leases	$ 1,147,520	$ -	$ 242,834	$ 904,686

During 2021, Fire District #5 entered into a capital lease of $110,000 for a tanker, expiring through 2026, at an imputed interest rate of 1.97%. Total interest paid for the year was $784.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Fire District #5 - Finance Leases	$ 45,410	$ -	$ 22,483	$ 22,927

Note 6: Defined Benefit Pension Plan

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 KSPERS.gov or by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

Note 6: Defined Benefit Pension Plan (Continued)

Contributions. KSA 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $956,724 for KPERS and $1,184,614 for KP&F 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 $7,267,859 and $9,793,133 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report, including all actuarial assumption 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 KSPERS.gov or can be obtained as described above.

Note 7: Deferred Compensation Plan

The County sponsors a salary deferral plan that covers all full-time employees who have met certain service requirements. Contributions to the plan with the exception of required matching contributions are at the discretion of the County Commissioners.

Note 8: Other Post Employment Benefit

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

Under the Consolidated 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.

Note 9: Other Employment Benefit

The County provides certain vacation time benefits, i.e., paid time off (PTO), to full and part-time employees based upon length of service with the County. Upon reaching the maximum number of hours accrued per policy, the leave accrual will change to extended leave and be deposited into the full time employee's Extended Sick Leave (ESL) account. Exempt employees' maximum accrual and carryover is 80 hours above and beyond that of non-exempt personnel for PTO and ESL. Upon voluntary separation of employment, employees in good standing shall be paid the balance of accrued PTO up to maximum per policy. Employees with less than 10 years of continuous service shall be paid 25% of unused ESL; an employee with at least 10 but less than 20 years of service shall be paid 50% of unused ESL; an employee with 20 years or more of service shall be paid 75% of unused ESL.

At December 31, 2025, the County's liability for paid time off is approximately $1,069,655 and the liability for extended sick leave is approximately $517,194.

Accrual per pay period (in hours):

Years of Service	*Part-Time*	Non-Exempt	EMS Shift	Exempt
Less than 5 Years	6	7	10	8.5
5 - 9 Years	7.25	8.25	11.25	9.75
10 - 14 Years	8.5	9.5	12.5	11
15+ Years	9.75	10.75	13.75	12.25

Max Carryover (in hours):

Years of Service	Shift Type			
	Part-Time	Non-Exempt	EMS Shift	Exempt
Less than 5 Years	100	200	260	280
5 - 9 Years	112.5	225	300	305
10 - 14 Years	127.5	255	340	335
15+ Years	147.5	295	390	375

ESL Maximum Payout Hours:

Years of Service	Shift Type			
	Part-Time	40 hr/wk	EMS Shift	Exempt
Less than 10 Years	90	180	187.5	200
10 - 19 Years	180	360	375	400
More than 20 Years	270	540	562.5	600

Note 10: Capital Projects

At year-end, capital projects authorizations with approved change orders compared with expenditures from inception are as follows:

Project Name	Expenditures to Date	Project Authorizations
Excel Road North Extension	$ 935,726	$ 939,330
Aiken Switch Deck Rehab	157,678	425,158
Onaga Deck Rehab	480,926	504,967
Flush Road / Kirtner Widening	132,145	160,880
Havensville Road Bridge	803,037	845,611
Major Jenkins Bridge	249,392	250,000
Neuchatel Bridge	84,462	88,000
Old Post / Lewis Wilson Road	23,149	24,000
The Glen at Heritage Hills Subdivision	1,518,830	2,035,000
Willow Glen Unit 3	918	1,301,658
Palmer Street Bridge	53,393	54,400
Southwest Equipment Building	375,997	400,000
Southeast Storage Building	296,721	350,000
Elm Slough - Flint Rock to Salzer	302,275	300,000
Wamego Sheriff Substation	1,480	1,500
Elm Slough - Flush to Flint Rock	18,500	18,500
St Marys EMS Station	55,537	65,000
Flush / Noel Intersection	8,071	10,000
Flint Rock Road Reconstruction	325,000	325,000
Excel / Hwy 24 Stoplight	4,457	5,000
Cross Creek Bridge	31,620	31,620
Cedar Creek Bridge	29,840	29,840
Spillway Marina Road	300,000	300,000
Total	$ 6,189,154	$ 8,465,464

Note 11: Commitments and Contingencies

Construction Contracts: At December 31, 2025, the County had several pending construction project contracts. Commitments related to significant contracts include contracts for the County's street improvements.

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; and natural disasters. The County manages these various risks of loss through commercial insurance with varying deductibles. Deductibles are $2,500 for vehicles and equipment and $10,000 for property. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Litigation: There are a number of claims and/or lawsuits to which the County is a party as a result of matters and complaints arising in the ordinary course of County activities. The County's management and legal counsel anticipate that the potential claims against the County not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the County.

Solid Waste Landfill Post-closure Care Costs: The County closed its solid waste facility and received approval over the period of 1993 through 1995. Any liability for post-closure care costs associated with the landfill has not been determined. The County incurs costs annually to monitor the closed facility.

Note 12: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 2,336,036
General	Special Highway	K.S.A. 68-590	2,000,000
General	Capital Projects	K.S.A. 19-120	2,500,000
Rural Highway	General	Resolution	2,068,985
Treasurer's Technology	Equipment Reserve	K.S.A. 19-119	12,000
Capital Projects	Special Highway	Resolution	770,726
Blue Township Operations	Blue Township Sewer Reserve	K.S.A. 12-631	1,053,435
Timber Creek Water Operations	Timber Creek Water Reserve	K.S.A. 19-120	64,426
Brook Ridge Operations	Brook Ridge Sewer Reserve	K.S.A. 12-631	50,000
Fire District #5 Blue Township	Fire District #5 Reserve	K.S.A. 19-119	440,285
Consolidated Fire District #1	Consolidated Fire District #1 Reserve	K.S.A. 19-119	1,250,000
Special Auto	General	Resolution	154,192
Eagle's Landing 2005A Bond	2014A Bond Projects	Resolution	57,475
Eagle's Landing 2005B Bond	2014A Bond Projects	Resolution	23,139
Wildcat Woods	2014A Bond Projects	Resolution	25,443
Eagle's Landing 2006A Bond	2016A Bond Projects	Resolution	44,018
Wildcat Woods 2006C Bond	2016A Bond Projects	Resolution	140,998
2007A Bond Projects	2016A Bond Projects	Resolution	62,450
Brook Ridge TRF Loan	2014A Bond Projects	Resolution	604
Whispering Meadows TRF Loan	2016A Bond Projects	Resolution	23,712
Elbo Creek Estates TRF Loan	2016A Bond Projects	Resolution	8,919
Nelsons Ridge 2011A Bond	2017A Bond Projects	Resolution	53,085
Wildcat Woods 2008B Bond	2018A Bond Projects	Resolution	12,805
Sunset Ridge 2010A Bond	2018A Bond Projects	Resolution	12,640
Whispering Meadows 2012A Bond	2018A Bond Projects	Resolution	6,560
			$ 13,171,933

Note 13: Concentration

The County receives approximately 43% of its ad valorem taxes from one taxpayer who operates a coal burning electric generation plant located in the County.

Note 14: Subsequent Events

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

Note 15: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
1995 Fostoria	5.25%	10/19/1995	$ 46,029	10/19/2035	$ 22,129	$ -	$ 1,600	$ (1,600)	$ 20,529	$ 1,162
2014-A WM2/EC3	2.00/3.35%	9/29/2014	3,405,000	10/1/2034	650,000	-	130,000	(130,000)	520,000	19,063
2015-A Nelson's Ridge II/Wildcat Woods III	2.00/4.00%	10/21/2015	1,295,000	10/1/2035	800,000	-	60,000	(60,000)	740,000	27,350
2016-A Elb Crk IV/Nln Rdg III/Wsp Mdw III/BK Rdg II	2.00/3.00%	10/6/2016	4,570,000	10/1/2036	1,925,000	-	345,000	(345,000)	1,580,000	44,500
2017-A Elb Crk V/Flg Lf II/Nlsn Rdg IV/Snst Rdg III/Wsp Mdw IV	.90/3.00%	10/11/2017	3,410,000	10/1/2037	2,290,000	-	175,000	(175,000)	2,115,000	59,953
2018-A BR3/JSG/NR5/WM5/WW2	3.00/4.00%	10/10/2018	4,080,000	10/1/2038	2,960,000	-	210,000	(210,000)	2,750,000	105,569
2021-A GW/HHL1/HHL2/HHT/IA1/NR6PH1/WM6/WW3	1.25/4.00%	9/23/2021	7,180,000	10/1/2041	6,345,000	-	300,000	(300,000)	6,045,000	153,775
2022-A BR4 / NR6AW / WM7	2.25-3.70%	9/22/2022	2,905,000	10/1/2042	2,715,000	-	105,000	(105,000)	2,610,000	108,381
2023-A IA2 / NR6Ph2 / NR6Ph3 / WG1 / WG2	4.00-5.00%	9/21/2023	7,170,000	10/1/2043	6,955,000	-	235,000	(235,000)	6,720,000	300,700
Total General Obligation Bonds					$ 24,662,129	$ -	$ 1,561,600	$ (1,561,600)	$ 23,100,529	$ 820,453
Revolving Loan										
C20 1786-01 Blue Township Sewer	2.55%	1/8/2010	3,463,000	9/1/2031	$ 1,051,628	$ -	$ 139,057	$ (139,057)	$ 912,571	$ 25,936
Temporary Notes										
2025-1 The Glen at Heritage Hills	3.75%	7/17/2025	1,640,000	10-1-2026	$ -	$ 1,640,000	$ -	$ 1,640,000	$ 1,640,000	$ -
Finance Leases										
4 Pumpers & 4 Tankers (RME)	2.68%	8/23/2019	2,087,000	10/1/2029	$ 1,116,160	$ -	$ 211,474	$ (211,474)	$ 904,686	$ 28,587
42 Air Packs (RME)	1.95%	3/13/2020	300,000	4/1/2025	31,360	-	31,360	(31,360)	-	305
Tanker (RME)	1.97%	8/16/2021	110,000	10/1/2026	45,410	-	22,483	(22,483)	22,927	784
Total Finance Leases					$ 1,192,930	$ -	$ 265,317	$ (265,317)	$ 927,613	$ 29,676
Total Contractual Indebtedness					$ 26,906,687	$ 1,640,000	$ 1,965,974	$ (325,974)	$ 26,580,713	$ 876,065

Note 16: Maturity of Long-Term Debt

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

	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	Total
PRINCIPAL									
General obligation bond	$ 1,541,700	$ 1,411,800	$ 1,396,900	$ 1,377,000	$ 1,422,100	$ 7,431,029	$ 6,205,000	$ 2,315,000	$ 23,100,529
Revolving loans	142,626	146,286	150,040	153,890	157,840	161,889	-	-	912,571
Temporary notes	1,640,000	-	-	-	-	-	-	-	1,640,000
Finance leases	240,123	223,073	229,109	235,308	-	-	-	-	927,613
Total Principal	$ 3,564,449	$ 1,781,159	$ 1,776,049	$ 1,766,198	$ 1,579,940	$ 7,592,918	$ 6,205,000	$ 2,315,000	$ 26,580,713
INTEREST									
General obligation bond	$ 768,379	$ 715,082	$ 663,328	$ 612,751	$ 561,322	$ 2,112,441	$ 983,264	$ 153,200	$ 6,569,767
Revolving loans	22,367	18,707	14,953	11,102	7,153	3,102	-	-	77,384
Temporary notes	74,142	-	-	-	-	-	-	-	74,142
Finance leases	23,204	16,989	10,953	4,753	-	-	-	-	55,899
Total Interest	$ 888,092	$ 750,778	$ 689,234	$ 628,606	$ 568,475	$ 2,115,543	$ 983,264	$ 153,200	$ 6,777,192

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

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

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	$ 43,691,070	$ 474,309	$ 44,165,379	$ 37,471,548	$ (6,693,831)
Bond and Interest Funds	4,882,847	-	4,882,847	2,853,901	(2,028,946)
Regional Library	528,642	-	528,642	528,642	-
Rural Highway System	6,285,990	-	6,285,990	4,580,118	(1,705,872)
Tort Liability	246,981	-	246,981	168,234	(78,747)
Historical Society	178,706	-	178,706	60,226	(118,480)
Special Parks and Recreation	94,475	-	94,475	31,750	(62,725)
Special Alcohol Program	70,403	-	70,403	25,000	(45,403)
Regional Library Employee Benefit Fund	62,409	-	62,409	62,409	-
Noxious Weed Chemical	295,904	-	295,904	275,982	(19,922)
County 911	441,272	-	441,272	173,285	(267,987)
Offender Registration	41,557	-	41,557	1,435	(40,122)
Concealed Carry	27,186	-	27,186	1,871	(25,315)
Fight Addiction	199,983	15,781	215,764	15,781	(199,983)
Business Funds					
Blue Township Sewer Operations	2,751,577	-	2,751,577	2,236,610	(514,967)
Timbercreek Water Operations	396,856	-	396,856	307,983	(88,873)
Fostoria Sewer Operations	21,424	-	21,424	5,330	(16,094)
Brook Ridge Sewer Operations	115,973	-	115,973	53,710	(62,263)
Fire Districts					
No. 3 Onaga	124,400	-	124,400	53,024	(71,376)
No. 5 Blue Township	575,605	996	576,601	529,590	(47,011)
Consolidated Fire District No. 1	2,447,032	-	2,447,032	1,764,660	(682,372)
	$ 63,480,292	$ 491,086	$ 63,971,378	$ 51,201,089	$ (12,770,289)

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 19,932,491	$ 20,085,181	$ (152,690)
Delinquent tax	156,700	50,000	106,700
In lieu of tax	51,713	35,000	16,713
Franchise fees	10,911	13,000	(2,089)
Local alcohol liquor tax	12,220	5,000	7,220
Motor vehicle tax	1,131,840	865,000	266,840
Vehicles rent excise tax	8,543	-	8,543
Sales and compensating use tax	5,805,648	4,900,000	905,648
Fines, forfeitures, and penalties	205,900	51,000	154,900
City and County Highway Fund	938,729	800,000	138,729
16/20M vehicle tax	21,953	19,500	2,453
District coroner fee	11,899	11,500	399
Recreation vehicle tax	24,593	15,000	9,593
Commercial vehicle tax	83,184	78,500	4,684
Watercraft tax	10,438	10,000	438
Licenses and permits	470,564	475,200	(4,636)
Charges for services	2,454,941	1,684,700	770,241
Reimbursements	357,603	40,000	317,603
Use of money and property	3,435,758	2,002,400	1,433,358
Grants and donations	450,042	-	450,042
Miscellaneous receipts	107,441	75,000	32,441
Transfers in	2,223,177	1,700,000	523,177
Total Cash Receipts	$ 37,906,288	$ 32,915,981	$ 4,990,307

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Commission			
Personnel services	$ 192,840	$ 201,068	$ (8,228)
Contractual services	12,052	27,900	(15,848)
Commodities	1,100	1,550	(450)
Transfers out	1,000	1,000	-
Total County Commission	$ 206,992	$ 231,518	$ (24,526)
County Attorney			
Personnel services	$ 569,278	$ 630,660	$ (61,382)
Contractual services	65,731	70,190	(4,459)
Commodities	12,083	18,100	(6,017)
Transfers out	10,000	10,000	-
Total County Attorney	$ 657,092	$ 728,950	$ (71,858)
Clerk of the District Court			
Contractual services	$ 378,603	$ 415,969	$ (37,366)
Commodities	6,237	10,510	(4,273)
Capital outlay	4,596	4,600	(4)
Transfers out	5,000	5,000	-
Total Clerk of the District Court	$ 394,436	$ 436,079	$ (41,643)
Court Service Officer			
Contractual services	$ 17,105	$ 20,000	$ (2,895)
District Coroner			
Contractual services	$ 98,021	$ 115,000	$ (16,979)
Administration			
Personnel services	$ 645,901	$ 684,000	$ (38,099)
Contractual services	43,115	67,175	(24,060)
Commodities	3,327	7,300	(3,973)
Transfers out	5,000	5,000	-
Total Financial and Administrative	$ 697,343	$ 763,475	$ (66,132)
Appraiser			
Personnel services	$ 479,558	$ 479,641	$ (83)
Contractual services	72,448	113,805	(41,357)
Commodities	10,423	17,300	(6,877)
Transfers out	10,000	10,000	-
Total Appraiser	$ 572,429	$ 620,746	$ (48,317)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Buildings and Grounds			
Personnel services	$ 175,777	$ 175,795	$ (18)
Contractual services	487,283	698,250	(210,967)
Commodities	57,128	69,400	(12,272)
Capital outlay	19,129	50,000	(30,871)
Transfers out	10,000	10,000	-
Grant contractual services	2,175	-	2,175
Adjustment for qualifying budget credits	-	2,175	(2,175)
Total Buildings and Grounds	$ 751,492	$ 1,005,620	$ (254,128)
County Clerk			
Personnel services	$ 267,748	$ 267,901	$ (153)
Contractual services	11,679	25,600	(13,921)
Commodities	4,025	4,450	(425)
Transfers out	3,000	3,000	-
Total County Clerk	$ 286,452	$ 300,951	$ (14,499)
Computer Information System			
Contractual services	$ 225,982	$ 352,200	$ (126,218)
Commodities	540	5,000	(4,460)
Transfers out	60,000	60,000	-
Total Computer Expense	$ 286,522	$ 417,200	$ (130,678)
Register of Deeds			
Personnel services	$ 241,580	$ 241,659	$ (79)
Contractual services	16,975	22,035	(5,060)
Commodities	10,370	18,885	(8,515)
Transfers out	500	500	-
Total Register of Deeds	$ 269,425	$ 283,079	$ (13,654)
Election Expense			
Personnel services	$ 6,184	$ 29,990	$ (23,806)
Contractual services	22,402	35,950	(13,548)
Commodities	5,742	15,200	(9,458)
Transfers out	20,000	20,000	-
Total Election Expense	$ 54,328	$ 101,140	$ (46,812)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Employee Benefits			
Personnel services	$ 190,877	$ 380,000	$ (189,123)
Contractual services	6,737,982	7,312,305	(574,323)
Commodities	3,091	8,350	(5,259)
Transfers out	-	1,000,000	(1,000,000)
Grant personnel services	1,507	-	1,507
Grant contractual services	29,241	-	29,241
Adjustment for qualifying budget credits	-	30,748	(30,748)
Total Employee Benefits	$ 6,962,698	$ 8,731,403	$ (1,768,705)
Geographic Information System			
Personnel services	$ 96,435	$ 96,562	$ (127)
Contractual services	2,617	4,650	(2,033)
Commodities	2,137	2,750	(613)
Transfers out	45,000	45,000	-
Total Geographic Information System	$ 146,189	$ 148,962	$ (2,773)
County Treasurer			
Personnel services	$ 397,483	$ 397,696	$ (213)
Contractual services	32,395	33,765	(1,370)
Commodities	5,229	5,475	(246)
Transfers out	1,000	1,000	-
Total County Treasurer	$ 436,107	$ 437,936	$ (1,829)
Unclassified			
Contractual services	$ 473,277	$ 478,500	$ (5,223)
Commodities	3,562	8,000	(4,438)
Miscellaneous	-	150	(150)
Capital outlay	14,791	20,000	(5,209)
Transfers out	2,505,000	4,892,009	(2,387,009)
Total Unclassified	$ 2,996,630	$ 5,398,659	$ (2,402,029)
Zoning and Planning			
Personnel services	$ 222,525	$ 227,620	$ (5,095)
Contractual services	7,919	12,730	(4,811)
Commodities	1,793	2,740	(947)
Transfers out	1,000	1,000	-
Total Zoning and Planning	$ 233,237	$ 244,090	$ (10,853)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Emergency Medical Services			
Personnel services	$ 2,768,369	$ 2,768,763	$ (394)
Contractual services	118,986	136,240	(17,254)
Commodities	164,100	210,700	(46,600)
Transfers out	250,000	250,000	-
Grant personnel services	1,932	-	1,932
Adjustment for qualifying budget credits	-	1,932	(1,932)
Total Emergency Medical Services	$ 3,303,387	$ 3,367,635	$ (64,248)
Emergency Management			
Personnel services	$ 161,499	$ 161,530	$ (31)
Contractual services	13,885	21,810	(7,925)
Commodities	13,306	19,900	(6,594)
Transfers out	220,000	220,000	-
Grant commodities	101	-	101
Adjustment for qualifying budget credits	-	101	(101)
Total Emergency Management	$ 408,791	$ 423,341	$ (14,550)
Fire Supervisor			
Personnel services	$ 91,088	$ 91,159	$ (71)
Contractual services	4,016	10,310	(6,294)
Commodities	4,811	13,000	(8,189)
Transfers out	7,500	7,500	-
Total Fire Supervisor	$ 107,415	$ 121,969	$ (14,554)
Sheriff			
Personnel services	$ 2,739,083	$ 3,149,130	$ (410,047)
Contractual services	306,750	306,929	(179)
Commodities	185,761	277,250	(91,489)
Capital outlay	12,061	12,100	(39)
Transfers out	320,400	320,400	-
Grant personnel services	21,734	-	21,734
Grant contractual services	12,803	-	12,803
Grant commodities	1,029	-	1,029
Adjustment for qualifying budget credit	-	35,566	(35,566)
Total Sheriff	$ 3,599,621	$ 4,101,375	$ (501,754)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Detention Center			
Personnel services	$ 735,948	$ 743,953	$ (8,005)
Contractual services	94,328	114,650	(20,322)
Commodities	108,816	222,800	(113,984)
Transfers out	25,000	25,000	-
Total Detention Center	$ 964,092	$ 1,106,403	$ (142,311)
Juvenile Detention			
Contractual services	$ 26,949	$ 50,000	$ (23,051)
Cemeteries			
Contractual services	$ 18,260	$ 18,260	$ -
Commodities	60	60	-
Total Cemeteries	$ 18,320	$ 18,320	$ -
Noxious Weed			
Personnel services	$ 359,303	$ 370,950	$ (11,647)
Contractual services	49,438	59,725	(10,287)
Commodities	119,525	125,350	(5,825)
Transfers out	30,136	30,140	(4)
Grant personnel services	1,262	-	1,262
Grant commodities	2,000	-	2,000
Adjustment for qualifying budget credits	-	3,262	(3,262)
Total Noxious Weed	$ 561,664	$ 589,427	$ (27,763)
Road and Bridge			
Personnel services	$ 2,609,690	$ 2,801,259	$ (191,569)
Contractual services	2,664,249	2,819,660	(155,411)
Commodities	1,707,526	1,959,250	(251,724)
Capital outlay	2,500	14,065	(11,565)
Transfers out	3,200,000	3,200,000	-
Grant contractual services	124,666	-	124,666
Grant commodities	57,183	-	57,183
Adjustment for qualifying budget credits	-	181,849	(181,849)
Total Road and Bridge	$ 10,365,814	$ 10,976,083	$ (610,269)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Solid Waste Disposal			
Personnel services	$ 146,874	$ 149,466	$ (2,592)
Contractual services	704,339	704,370	(31)
Commodities	20,442	31,450	(11,008)
Transfers out	70,000	70,000	-
Total Solid Waste Disposal	$ 941,655	$ 955,286	$ (13,631)
County Health			
Personnel services	$ 310,412	$ 511,229	$ (200,817)
Contractual services	26,149	30,750	(4,601)
Commodities	101,605	110,500	(8,895)
Transfers out	10,000	10,000	-
Grant personnel services	100,501	-	100,501
Grant contractual services	12,896	-	12,896
Grant commodities	6,153	-	6,153
Adjustment for qualifying budget credits	-	119,550	(119,550)
Total County Health	$ 567,716	$ 782,029	$ (214,313)
Health Care Distributions			
Pawnee Mental Health	$ 112,961	$ 112,961	$ -
Big Lakes Development	191,963	191,963	-
Community Health Ministry	10,000	10,000	-
3 Rivers Independent Living	20,000	20,000	-
Total Health Care Distributions	$ 334,924	$ 334,924	$ -
Public Transportation			
Personnel services	$ 38,348	$ 106,125	$ (67,777)
Contractual services	45,759	67,555	(21,796)
Commodities	6,772	31,970	(25,198)
Transfers out	15,000	15,000	-
Grant personnel services	67,955	-	67,955
Grant contractual services	20,693	-	20,693
Grant commodities	10,478	-	10,478
Adjustment for qualifying budget credits	-	99,126	(99,126)
Total Public Transportation	$ 205,005	$ 319,776	$ (114,771)
Aging Services			
Contractual services	$ 41,356	$ 62,850	$ (21,494)
Commodities	500	1,000	(500)
Allocations	41,900	41,900	-
Total Aging Services	$ 83,756	$ 105,750	$ (21,994)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Environment Health			
Personnel services	$ 93,537	$ 93,613	$ (76)
Contractual services	2,386	7,670	(5,284)
Commodities	3,362	5,900	(2,538)
Transfers out	5,000	5,000	-
Total Environment Health	$ 104,285	$ 112,183	$ (7,898)
County Park Operations			
Contractual services	$ -	$ 1,500	$ (1,500)
Commodities	1,286	4,200	(2,914)
Transfers out	6,500	6,500	-
Total County Park Operations	$ 7,786	$ 12,200	$ (4,414)
Conservation District			
Allocations and Distributions	$ 95,000	$ 95,000	$ -
Economic Development			
Allocations and Distributions	$ 255,000	$ 255,000	$ -
Extension Service			
Allocations and Distributions	$ 353,870	$ 353,870	$ -
County Fair Operations			
Allocations and Distributions	$ 100,000	$ 100,000	$ -
Total Expenditures	$ 37,471,548	$ 44,165,379	$ (6,693,831)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 434,740		
UNENCUMBERED CASH - JANUARY 1	15,880,793		
PLUS: CANCELLED ENCUMBRANCES	23,656		
UNENCUMBERED CASH - DECEMBER 31	$ 16,339,189		

POTTAWATOMIE COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Special assessments	$ 2,336,152	$ 3,382,054	$ (1,045,902)
Delinquent specials	24,498	-	24,498
Transfers in	471,848	-	471,848
Total Receipts	$ 2,832,498	$ 3,382,054	$ (549,556)
EXPENDITURES			
Debt payments			
Principal	$ 1,561,600	$ 2,061,600	$ (500,000)
Interest	820,453	1,320,454	(500,001)
Other	-	1,500,793	(1,500,793)
Transfers out	471,848	-	471,848
Total Expenditures	$ 2,853,901	$ 4,882,847	$ (2,028,946)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (21,403)		
UNENCUMBERED CASH - JANUARY 1	1,850,650		
UNENCUMBERED CASH - DECEMBER 31	$ 1,829,247		

POTTAWATOMIE COUNTY, KANSAS
REGIONAL LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 500,542	$ 504,133	$ (3,591)
Delinquent tax	3,338	-	3,338
Motor vehicle tax	24,745	19,657	5,088
16/20M vehicle tax	493	36	457
Recreation vehicle tax	550	550	-
Commercial vehicle tax	1,453	1,327	126
Watercraft tax	245	165	80
Total Cash Receipts	$ 531,366	$ 525,868	$ 5,498
EXPENDITURES			
Allocations and distributions	$ 528,642	$ 528,642	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,724		
UNENCUMBERED CASH - JANUARY 1	3,655		
UNENCUMBERED CASH - DECEMBER 31	$ 6,379		

POTTAWATOMIE COUNTY, KANSAS
RURAL HIGHWAY SYSTEM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 4,392,267	$ 4,412,690	$ (20,423)
Delinquent tax	20,676	-	20,676
Motor vehicle tax	185,256	152,083	33,173
Vehicles rent excise tax	768	-	768
16/20 M vehicle tax	4,229	307	3,922
Recreation vehicle tax	4,208	4,535	(327)
Commercial vehicle tax	8,896	9,019	(123)
Watercraft tax	1,979	2,144	(165)
Charges for services	16,421	-	16,421
Grant proceeds	3,491	-	3,491
Rent	257	-	257
Miscellaneous	7,480	-	7,480
Total Cash Receipts	$ 4,645,928	$ 4,580,778	$ 65,150
EXPENDITURES			
Personnel services	$ 415,113	$ 422,990	$ (7,877)
Contractual services	455,976	1,970,000	(1,514,024)
Commodities	1,640,044	1,793,000	(152,956)
Transfers out	2,068,985	2,100,000	(31,015)
Total Expenditures	$ 4,580,118	$ 6,285,990	$ (1,705,872)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 65,810		
UNENCUMBERED CASH - JANUARY 1	2,938,233		
PLUS: CANCELLED ENCUMBRANCES	48,180		
UNENCUMBERED CASH - DECEMBER 31	$ 3,052,223		

POTTAWATOMIE COUNTY, KANSAS
TORT LIABILITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 126,501	$ 127,464	$ (963)
Delinquent tax	916	-	916
Motor vehicle tax	6,434	5,636	798
Vehicles rent excise tax	48	-	48
16/20M vehicle tax	122	9	113
Recreation vehicle tax	140	147	(7)
Watercraft tax	60	-	60
Commercial vehicle tax	475	441	34
Total Cash Receipts	$ 134,696	$ 133,697	$ 999
EXPENDITURES			
Contractual services	$ 168,234	$ 246,981	$ (78,747)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (33,538)		
UNENCUMBERED CASH - JANUARY 1	180,903		
UNENCUMBERED CASH - DECEMBER 31	$ 147,365		

POTTAWATOMIE COUNTY, KANSAS
HISTORICAL SOCIETY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 53,667	$ 54,075	$ (408)
Delinquent tax	389	-	389
Motor vehicle tax	2,729	2,391	338
Vehicles rent excise tax	20	-	20
16/20 M vehicle tax	52	4	48
Recreation vehicle tax	59	62	(3)
Watercraft tax	25	-	25
Commercial vehicle tax	202	187	15
Total Cash Receipts	$ 57,143	$ 56,719	$ 424
EXPENDITURES			
Allocations and distributions	$ 57,500	$ 175,906	$ (118,406)
Capital outlay	2,726	2,800	(74)
Total Expenditures	$ 60,226	$ 178,706	$ (118,480)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,083)		
UNENCUMBERED CASH - JANUARY 1	139,504		
UNENCUMBERED CASH - DECEMBER 31	$ 136,421		

POTTAWATOMIE COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor tax	$ 12,220	$ 8,000	$ 4,220
EXPENDITURES			
Allocations and distributions	$ 31,750	$ 94,475	$ (62,725)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (19,530)		
UNENCUMBERED CASH - JANUARY 1	147,394		
UNENCUMBERED CASH - DECEMBER 31	$ 127,864		

POTTAWATOMIE COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor tax	$ 23,379	$ 17,000	$ 6,379
EXPENDITURES			
Allocations and distributions	$ 25,000	$ 70,403	$ (45,403)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,621)		
UNENCUMBERED CASH - JANUARY 1	90,768		
UNENCUMBERED CASH - DECEMBER 31	$ 89,147		

POTTAWATOMIE COUNTY, KANSAS
REGIONAL LIBRARY EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 58,925	$ 59,574	$ (649)
Delinquent tax	387	-	387
Motor vehicle tax	2,841	2,379	462
16/20M vehicle tax	60	4	56
Recreation vehicle tax	63	67	(4)
Watercraft tax	28	20	8
Commercial vehicle tax	165	161	4
Total Cash Receipts	$ 62,469	$ 62,205	$ 264
EXPENDITURES			
Allocations and distributions	$ 62,409	$ 62,409	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 60		
UNENCUMBERED CASH - JANUARY 1	658		
UNENCUMBERED CASH - DECEMBER 31	$ 718		

POTTAWATOMIE COUNTY, KANSAS
NOXIOUS WEED CHEMICAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Chemical sales	$ 292,127	$ 250,000	$ 42,127
EXPENDITURES			
Commodities	$ 275,982	$ 280,904	$ (4,922)
Capital outlay	-	15,000	(15,000)
Total Expenditures	$ 275,982	$ 295,904	$ (19,922)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,145		
UNENCUMBERED CASH - JANUARY 1	104,094		
UNENCUMBERED CASH - DECEMBER 31	$ 120,239		

POTTAWATOMIE COUNTY, KANSAS
COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Franchise fees	$ 214,219	$ 180,000	$ 34,219
Interest on idle funds	14,679	1,000	13,679
Other revenue	1,032	500	532
Total Cash Receipts	$ 229,930	$ 181,500	$ 48,430
EXPENDITURES			
Contractual services	$ 168,740	$ 371,500	$ (202,760)
Commodities	2,417	12,000	(9,583)
Capital outlay	2,128	57,772	(55,644)
Total Expenditures	$ 173,285	$ 441,272	$ (267,987)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 56,645		
UNENCUMBERED CASH - JANUARY 1	496,584		
UNENCUMBERED CASH - DECEMBER 31	$ 553,229		

POTTAWATOMIE COUNTY, KANSAS
OFFENDER REGISTRATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Registration fees	$ 7,780	$ 15,000	$ (7,220)
EXPENDITURES			
Commodities	$ 1,435	$ 41,557	$ (40,122)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,345		
UNENCUMBERED CASH - JANUARY 1	40,656		
UNENCUMBERED CASH - DECEMBER 31	$ 47,001		

POTTAWATOMIE COUNTY, KANSAS
CONCEALED CARRY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Registration fees	$ 1,495	$ 10,000	$ (8,505)
EXPENDITURES			
Contractual services	$ 212	$ 250	$ (38)
Commodities	180	25,436	(25,256)
Capital outlay	1,479	1,500	(21)
Total Expenditures	$ 1,871	$ 27,186	$ (25,315)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (376)		
UNENCUMBERED CASH - JANUARY 1	18,551		
UNENCUMBERED CASH - DECEMBER 31	$ 18,175		

POTTAWATOMIE COUNTY, KANSAS
FIGHT ADDICTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant proceeds	$ 22,396	$ 100,000	$ (77,604)
EXPENDITURES			
Contractual services	$ -	$ 75,000	$ (75,000)
Commodities	-	124,983	(124,983)
Grant contractual services	14,720	-	14,720
Grant commodities	1,061	-	1,061
Adjustment for qualifying budget credit	-	15,781	(15,781)
Total Expenditures	$ 15,781	$ 215,764	$ (199,983)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,615		
UNENCUMBERED CASH - JANUARY 1	77,078		
UNENCUMBERED CASH - DECEMBER 31	$ 83,693		

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2025

	Special Highway Improvement	Attorney Check Fee	Attorney Forfeiture	Law Enforcement Trust Fund	Capital Improvement	Equipment Reserve	Prosecuting Attorney Training
Cash Receipts							
Charges for services	$ -	$ -	$ -	$ -	$ -	$ 164,937	$ -
Reimbursements and grants	71,580	-	-	-	1,209,344	320,360	-
Miscellaneous	-	11,804	-	-	-	-	1,755
Transfers in	2,770,726	-	-	-	2,500,000	2,348,036	-
Total Cash Receipts	$ 2,842,306	$ 11,804	$ -	$ -	$ 3,709,344	$ 2,833,333	$ 1,755
Expenditures							
Personnel services	$ -	$ -	$ -	$ -	$ -	$ -	$ 19
Contractual services	2,475,604	-	-	1,794	3,202,099	56,978	2,145
Commodities	77,141	-	168	-	18,899	9,640	49
Capital outlay	-	-	-	-	2,278,316	4,018,990	-
Transfers out	-	-	-	-	770,726	-	-
Grant contractual services	-	-	-	-	560,000	-	-
Grant capital outlay	-	-	-	-	-	160,403	-
Total Expenditures	$ 2,552,745	$ -	$ 168	$ 1,794	$ 6,830,040	$ 4,246,011	$ 2,213
RECEIPTS OVER (UNDER) EXPENDITURES	$ 289,561	$ 11,804	$ (168)	$ (1,794)	$ (3,120,696)	$ (1,412,678)	$ (458)
UNENCUMBERED CASH - JANUARY 1	12,508,253	36,870	6,867	4,305	29,308,384	3,634,805	1,332
UNENCUMBERED CASH - DECEMBER 31	$12,797,814	$ 48,674	$ 6,699	$ 2,511	$ 26,187,688	$ 2,222,127	$ 874

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Special Auto	Register of Deeds Technology	VIN Registration Fees	Clerk's Technology	Employee Benefit Reserve	Treasurer's Technology	PTO/ESL Payout Reserve
Cash Receipts							
Licenses and permits	$ 226,910	$ 37,382	$ 33,880	$ 9,346	$ -	$ 9,346	$ -
Interest earned	-	2,647	-	598	-	1,754	-
Reimbursements	3	1	-	-	-	-	-
Total Cash Receipts	$ 226,913	$ 40,030	$ 33,880	$ 9,944	$ -	$ 11,100	$ -
Expenditures							
Personnel services	$ 42,414	$ -	$ -	$ -	$ -	$ -	$ 170,325
Contractual services	14,964	19,426	14,192	-	-	-	-
Commodities	12,296	106	11,164	463	-	230	-
Capital outlay	-	15,349	-	10,910	-	3,129	-
Transfers out	154,192	-	-	-	-	12,000	-
Total Expenditures	$ 223,866	$ 34,881	$ 25,356	$ 11,373	$ -	$ 15,359	$ 170,325
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,047	$ 5,149	$ 8,524	$ (1,429)	$ -	$ (4,259)	$ (170,325)
UNENCUMBERED CASH - JANUARY 1	154,875	82,901	205,196	20,334	2,500,011	54,938	961,652
UNENCUMBERED CASH - DECEMBER 31	$ 157,922	$ 88,050	$ 213,720	$ 18,905	$ 2,500,011	$ 50,679	$ 791,327

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Donations
Cash Receipts	
Donations	$ 2,535
Expenditures	
Commodities	$ 519
Grant contractual	503
Grant commodities	950
Total Expenditures	$ 1,972
RECEIPTS OVER (UNDER) EXPENDITURES	$ 563
UNENCUMBERED CASH - JANUARY 1	4,295
UNENCUMBERED CASH - DECEMBER 31	$ 4,858

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
CAPITAL PROJECT FUNDS
Regulatory Basis
For the Year Ended December 31, 2025

	Green Valley/ Hwy 24 Intersection	Timber Creek Stormwater	Wildcat Woods Unit 2 Construction	Glen at Heritage Hills Construction
Cash Receipts				
Interest earned	$ -	$ -	$ -	$ 8,327
Charges for services	-	-	-	170,500
Bond proceeds	-	-	-	1,640,000
Total Cash Receipts	$ -	$ -	$ -	$ 1,818,827
Expenditures				
Contractual services	$ -	$ -	$ -	$ 1,527,157
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ 291,670
UNENCUMBERED CASH - JANUARY 1	220,238	12,713	40,000	-
UNENCUMBERED CASH - DECEMBER 31	$ 220,238	$ 12,713	$ 40,000	$ 291,670

POTTAWATOMIE COUNTY, KANSAS
BLUE TOWNSHIP SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Licenses, permits, fees	$ 1,516,884	$ 1,300,000	$ 216,884
Charges for services	2,429	-	2,429
Miscellaneous receipts	372	-	372
Total Cash Receipts	$ 1,519,685	$ 1,300,000	$ 219,685
EXPENDITURES			
Personnel services	$ 146,701	$ 147,891	$ (1,190)
Contractual services	793,457	1,084,000	(290,543)
Commodities	23,788	27,000	(3,212)
Capital outlay	54,236	252,686	(198,450)
Debt services	164,993	175,000	(10,007)
Transfers out	1,053,435	1,065,000	(11,565)
Total Expenditures	$ 2,236,610	$ 2,751,577	$ (514,967)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (716,925)		
UNENCUMBERED CASH - JANUARY 1	2,391,054		
PLUS: CANCELLED ENCUMBRANCES	737		
UNENCUMBERED CASH - DECEMBER 31	$ 1,674,866		

POTTAWATOMIE COUNTY, KANSAS
BLUE TOWNSHIP SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Cash Receipts		
Licenses, permits, fees	$	154,299
Transfers in		1,053,435
Total Cash Receipts	$	1,207,734
EXPENDITURES		
Contractual services	$	1,198,204
Commodities		8,586
Total Expenditures	$	1,206,790
RECEIPTS OVER (UNDER) EXPENDITURES	$	944
UNENCUMBERED CASH - JANUARY 1		513,583
UNENCUMBERED CASH - DECEMBER 31	$	514,527

POTTAWATOMIE COUNTY, KANSAS
TIMBER CREEK WATER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Sales and compensating use tax	$ 480	$ -	$ 480
Licenses, permits and fees	205,435	230,000	(24,565)
Charges for services	2,929	-	2,929
Miscellaneous receipts	369	-	369
Total Cash Receipts	$ 209,213	$ 230,000	$ (20,787)
EXPENDITURES			
Personnel services	$ 125,527	$ 127,284	$ (1,757)
Contractual services	43,369	62,000	(18,631)
Commodities	20,426	30,500	(10,074)
Capital outlay	54,235	96,072	(41,837)
Transfers out	64,426	81,000	(16,574)
Total Expenditures	$ 307,983	$ 396,856	$ (88,873)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (98,770)		
UNENCUMBERED CASH - JANUARY 1	218,892		
PLUS: CANCELLED ENCUMBRANCES	326		
UNENCUMBERED CASH - DECEMBER 31	$ 120,448		

POTTAWATOMIE COUNTY, KANSAS
TIMBER CREEK WATER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Cash Receipts		
Transfers in	$	64,426
EXPENDITURES		
Contractual services	$	8,486
Commodities		6,028
Total Expenditures	$	14,514
RECEIPTS OVER (UNDER) EXPENDITURES	$	49,912
UNENCUMBERED CASH - JANUARY 1		605,983
UNENCUMBERED CASH - DECEMBER 31	$	655,895

POTTAWATOMIE COUNTY, KANSAS
FOSTORIA SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Licenses, permits, fees	$ 3,774	$ 3,500	$ 274
EXPENDITURES			
Contractual services	$ 5,304	$ 11,424	$ (6,120)
Commodities	26	5,000	(4,974)
Capital outlay	-	5,000	(5,000)
Total Expenditures	$ 5,330	$ 21,424	$ (16,094)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,556)		
UNENCUMBERED CASH - JANUARY 1	17,072		
UNENCUMBERED CASH - DECEMBER 31	$ 15,516		

POTTAWATOMIE COUNTY, KANSAS
FOSTORIA SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Cash Receipts		
Licenses, permits, fees	$	1,279
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	1,279
UNENCUMBERED CASH - JANUARY 1		24,494
UNENCUMBERED CASH - DECEMBER 31	$	25,773

POTTAWATOMIE COUNTY, KANSAS
BROOK RIDGE SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Licenses, permits, fees	$ 30,520	$ 40,000	$ (9,480)
EXPENDITURES			
Contractual services	$ 3,653	$ 22,000	$ (18,347)
Commodities	57	10,500	(10,443)
Capital outlay	-	33,473	(33,473)
Transfers out	50,000	50,000	-
Total Expenditures	$ 53,710	$ 115,973	$ (62,263)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (23,190)		
UNENCUMBERED CASH - JANUARY 1	161,799		
PLUS: CANCELLED ENCUMBRANCES	7		
UNENCUMBERED CASH - DECEMBER 31	$ 138,616		

POTTAWATOMIE COUNTY, KANSAS
BROOK RIDGE SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Cash Receipts		
Licenses, permits and fees	$	1,900
Transfers in		50,000
Total Cash Receipts	$	51,900
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	51,900
UNENCUMBERED CASH - JANUARY 1		83,225
UNENCUMBERED CASH - DECEMBER 31	$	135,125

POTTAWATOMIE COUNTY, KANSAS
STORMWATER STRUCTURES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Cash Receipts	
Licenses, permits and fees	$ -
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	44,100
UNENCUMBERED CASH - DECEMBER 31	$ 44,100

POTTAWATOMIE COUNTY, KANSAS
COUNTY SEWER SPECIALS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Cash Receipts		
Special assessments	$	17,074
Delinquent tax specials		17,901
Total Cash Receipts	$	34,975
EXPENDITURES		
Other	$	34,975
RECEIPTS OVER (UNDER) EXPENDITURES	$	-
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	-

POTTAWATOMIE COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes				
Current Tax	$ 29,479,343	$ 86,788,794	$ 73,726,965	$ 42,541,172
Current Watercraft	23,279	36,533	37,501	22,311
Current Personal Property	439,497	777,600	752,921	464,176
Current 16/20M Vehicle	46,126	62,231	60,977	47,380
Delinquent Real Estate Tax	190,484	618,166	520,746	287,904
Delinquent Watercraft	540	6,785	6,905	420
Delinquent Personal Property	6,204	70,575	72,762	4,017
Delinquent 16/20M Vehicle	305	2,290	2,263	332
Motor Vehicle	736,162	3,517,245	3,472,955	780,452
Commercial vehicle	171,926	458,455	420,732	209,649
Excise Tax Holding Fund	27,053	32,341	31,244	28,150
Heritage Trust Funds	3,903	18,691	17,642	4,952
Total Distributable Funds	$ 31,124,822	$ 92,389,706	$ 79,123,613	$ 44,390,915
State Funds:				
Educational Building	$ -	$ 816,552	$ 816,552	$ -
Institutional Building	-	408,276	408,276	-
Total State Funds	$ -	$ 1,224,828	$ 1,224,828	$ -
Subdivision Funds:				
School Districts	$ 1,175	$ 36,763,277	$ 36,763,277	$ 1,175
Townships	756	386,155	386,155	756
Cities	535,100	9,248,746	9,261,082	522,764
Cemetery Districts	2	34,062	34,062	2
Drainage Districts	4,094	28,417	28,417	4,094
Hospital Districts	64,024	2,912,422	2,912,043	64,403
Watershed Districts	10,883	347,762	347,720	10,925
Rural Water Districts	2,457	5	2,462	-
Total Subdivision Funds	$ 618,491	$ 49,720,846	$ 49,735,218	$ 604,119

(Continued)

POTTAWATOMIE COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL (CONTINUED)
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll	$ (803)	6,707	6,456	$ (552)
Game Licenses	-	43	43	-
Brook Ridge Sewer Agency	-	14,295	14,295	-
County Activity Fund	1,675	-	-	1,675
Cereal Malt Beverage Stamp	-	50	50	-
Kansas Drivers License	2,558	33,493	34,425	1,626
Motor License	1,326	1,850,849	1,851,190	985
Over and Under	59,821	243,957	277,778	26,000
Sales Tax	154,268	2,101,088	2,069,214	186,142
Unclaimed Estates	3,528	-	-	3,528
Rural Housing Incent	-	14,058	14,058	-
Neighborhood Revitalization	-	9,109	9,109	-
Disaster Relief Abatement	2,718	-	-	2,718
Tax Sale Proceeds	-	33,725	-	33,725
Total Other Agency Funds	$ 225,091	$ 4,307,374	$ 4,276,618	$ 255,847
Outside Accounts Considered to be Agency Funds:				
District Court	$ 250,289	$ 83,898	$ 333,987	$ 200
Pottawatomie County Sheriff	4,003	63,437	63,515	3,925
Law Library	64,723	13,511	9,151	69,083
Total Outside Accounts	$ 319,015	$ 160,846	$ 406,653	$ 73,208
Total Agency Funds	$ 32,287,419	$ 147,803,600	$ 134,766,930	$ 45,324,089

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY JOINT FIRE DISTRICT NO. 3 ONAGA
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 49,554	$ 50,023	$ (469)
Delinquent tax	383	-	383
Motor vehicle tax	2,826	2,882	(56)
16/20 M vehicle tax	482	221	261
Recreation vehicle tax	94	129	(35)
Commercial vehicle tax	110	154	(44)
Watercraft tax	19	20	(1)
Miscellaneous receipts	4,324	-	4,324
Total Cash Receipts	$ 57,792	$ 53,429	$ 4,363
EXPENDITURES			
Contractual services	$ 20,878	$ 24,700	$ (3,822)
Commodities	14,784	29,700	(14,916)
Capital outlay	17,362	70,000	(52,638)
Total Expenditures	$ 53,024	$ 124,400	$ (71,376)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,768		
UNENCUMBERED CASH - JANUARY 1	56,563		
UNENCUMBERED CASH - DECEMBER 31	$ 61,331		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY JOINT FIRE DISTRICT NO. 3 ONAGA RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Cash Receipts		
Sales	$	27,659
EXPENDITURES		
Capital outlay	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	27,659
UNENCUMBERED CASH - JANUARY 1		4,197
UNENCUMBERED CASH - DECEMBER 31	$	31,856

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 5 BLUE TOWNSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 373,788	$ 377,054	$ (3,266)
Delinquent tax	2,781	-	2,781
Motor vehicle tax	45,675	35,234	10,441
16/20 M vehicle tax	252	21	231
Recreation vehicle tax	518	589	(71)
Commercial vehicle tax	2,860	3,210	(350)
Watercraft tax	490	568	(78)
Charges for services	997	-	997
Reimbursements	32	-	32
Miscellaneous receipts	155	-	155
Total Cash Receipts	$ 427,548	$ 416,676	$ 10,872
EXPENDITURES			
Personnel services	$ 4,521	$ 4,550	$ (29)
Contractual services	53,171	66,885	(13,714)
Commodities	25,417	37,320	(11,903)
Capital outlay	5,200	26,565	(21,365)
Transfers out	440,285	440,285	-
Grant capital outlay	996	-	996
Adjustment for qualifying budget credits		996	(996)
Total Expenditures	$ 529,590	$ 576,601	$ (47,011)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (102,042)		
UNENCUMBERED CASH - JANUARY 1	306,368		
UNENCUMBERED CASH - DECEMBER 31	$ 204,326		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 5 BLUE TOWNSHIP RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Cash Receipts		
Transfer in	$	440,285
EXPENDITURES		
Commodities	$	18,766
Capital outlay		567,424
Total Expenditures	$	586,190
RECEIPTS OVER (UNDER) EXPENDITURES	$	(145,905)
UNENCUMBERED CASH - JANUARY 1		869,461
UNENCUMBERED CASH - DECEMBER 31	$	723,556

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY CONSOLIDATED FIRE DISTRICT NO. 1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 1,240,426	$ 1,247,022	$ (6,596)
Delinquent tax	6,579	-	6,579
Motor vehicle tax	47,403	43,021	4,382
16/20 M vehicle tax	1,115	200	915
Recreation vehicle tax	1,349	1,443	(94)
Commercial vehicle tax	4,107	2,075	2,032
Watercraft tax	513	533	(20)
Miscellaneous receipts	413	-	413
Reimbursements	293	-	293
Total Cash Receipts	$ 1,302,198	$ 1,294,294	$ 7,904
EXPENDITURES			
Personnel services	$ 188,060	$ 226,159	$ (38,099)
Contractual services	238,799	302,401	(63,602)
Commodities	59,685	108,000	(48,315)
Capital outlay	28,116	30,000	(1,884)
Transfers out	1,250,000	1,780,472	(530,472)
Total Expenditures	$ 1,764,660	$ 2,447,032	$ (682,372)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (462,462)		
UNENCUMBERED CASH - JANUARY 1	2,239,430		
PLUS: CANCELLED ENCUMBRANCES	313		
UNENCUMBERED CASH - DECEMBER 31	$ 1,777,281		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY CONSOLIDATED FIRE DISTRICT NO. 1 RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Transfers in	$ 1,250,000
EXPENDITURES	
Capital outlay	$ 896,880
RECEIPTS OVER (UNDER) EXPENDITURES	$ 353,120
UNENCUMBERED CASH - JANUARY 1	1,737,581
UNENCUMBERED CASH - DECEMBER 31	$ 2,090,701

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY ECONOMIC DEVELOPMENT CORPORATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Cash Receipts		
Special projects	$	278,375
Use of property		63,895
Transfers from primary government		255,000
Total Cash Receipts	$	597,270
EXPENDITURES		
Personnel services	$	216,704
Contractual		97,861
Capital outlay		1,225
Total Expenditures	$	315,790
RECEIPTS OVER (UNDER) EXPENDITURES	$	281,480
UNENCUMBERED CASH - JANUARY 1		1,576,820
UNENCUMBERED CASH - DECEMBER 31	$	1,858,300

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Cash Receipts		
Kansas State University reimbursement	$	49,401
Educational services		24,955
Miscellaneous		2,019
Transfers from primary government		354,062
Total Cash Receipts	$	430,437
EXPENDITURES		
Personnel expenditures	$	276,015
Employee benefits		63,399
Contractual and other expenditures		63,996
Material and supplies		6,202
Total Expenditures	$	409,612
RECEIPTS OVER (UNDER) EXPENDITURES	$	20,825
UNENCUMBERED CASH - JANUARY 1		150,472
UNENCUMBERED CASH - DECEMBER 31	$	171,297