OTTAWA COUNTY, KANSAS

DECEMBER 31, 2024

LINDBURG
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Chartered

OTTAWA COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Ottawa County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Ottawa County, Kansas (the County), as of and for the year ended December 31, 2024, 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 matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" 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, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the 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, 2024, 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—Summary of Significant Accounting Policies.

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.

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

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for 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.

Auditors' 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 generally accepted auditing standards (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 generally accepted auditing standards, 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 receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and the supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated September 8, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration at the following link: https:/admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024, (Schedule 2 as listed in the table of contents) are presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Lindburg Vogel Pierce Faris

Certified Public Accountants

Hutchinson, Kansas
June 16, 2025

OTTAWA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 2,001,011	$ 3,858,971	$ 3,920,100	$ 1,939,882	$ 41,454	$ 1,981,336
Special Purpose Funds						
Road and Bridge	910,853	2,955,114	3,081,654	784,313	26,681	810,994
Special Bridge	1,045,876	17,421	72,021	991,276	2,500	993,776
Noxious Weed	102,204	217,512	229,613	90,103	1,708	91,811
Services for Aging	284,439	166,487	136,579	314,347	191	314,538
County Health	168,575	353,453	378,700	143,328	674	144,002
Election Expense	24,545	90,509	74,231	40,823	14	40,837
Historical Collection	106	80,889	52,910	28,085	444	28,529
Building	324,365	107,677	13,621	418,421	-	418,421
Appraiser's	37,674	190,538	140,940	87,272	765	88,037
Employee Benefits	372,642	2,171,365	1,494,197	1,049,810	51,226	1,101,036
Alcohol and Drug Abuse	17,585	3,052	200	20,437	-	20,437
Special Parks and Recreation	6,674	3,052	-	9,726	-	9,726
Ottawa County 911	2,745	66,100	56,239	12,606	357	12,963
Election Capital Outlay	-	3,000	-	3,000	-	3,000
Noxious Weed Capital Outlay	21,816	100,000	-	121,816	-	121,816
Emergency Management Capital Outlay	49,502	20,000	64	69,438	-	69,438
County Capital Outlay Reserve	743,759	198,340	-	942,099	-	942,099
Historical Museum Improvement	84,749	4,375	558	88,566	-	88,566
Special Highway Improvement Reserve	540,841	-	-	540,841	-	540,841
Reappraisal Equipment Reserve	714	-	-	714	-	714
Equipment Reserve	385,212	-	385,212	-	-	-

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

OTTAWA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)						
Prosecutor's Training & Assistance	$ 6,889	$ 1,189	$ 272	$ 7,806	$ -	$ 7,806
Sheriff Special Drug Enforcement	20	-	-	20	-	20
Disaster Assistance	14,392	437	2,913	11,916	-	11,916
Law Enforcement Center Capital Outlay	296,686	135,000	-	431,686	-	431,686
Register of Deeds Technology	94,065	11,678	6,166	99,577	1,254	100,831
County Clerk Technology	12,990	1,809	2,203	12,596	-	12,596
County Treasurer Technology	14,937	1,951	-	16,888	-	16,888
Special Vehicle	10,288	669,971	670,089	10,170	-	10,170
Coronavirus Relief	366,668	-	366,668	-	-	-
Diversion	5,374	16,589	6,978	14,985	-	14,985
Special County Machinery	-	585,212	-	585,212	-	585,212
Business Funds						
Solid Waste	248,253	389,125	459,117	178,261	9,329	187,590
Law Enforcement Center	248,971	98,272	342,905	4,338	573	4,911
Trust Funds						
Historical Endowment	15,525	-	-	15,525	-	15,525
Hospice Memorial	35,400	-	6,000	29,400	-	29,400
Bond and Interest Fund						
Bond and Interest	15,656	32,431	36,375	11,712	-	11,712
Hospital Debt Service	70,310	317,469	331,800	55,979	-	55,979
TOTAL FINANCIAL REPORTING ENTITY	$ 8,582,311	$ 12,868,988	$ 12,268,325	$ 9,182,974	$ 137,170	$ 9,320,144

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

OTTAWA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2024

COMPOSITION OF CASH	
Checking accounts	$ 1,201,237
Savings accounts	71,961
Money Market accounts	3,223,762
Certificates of deposit	16,524,460
Cash and cash items	227,012
	21,248,432
Other accounts	
Checking accounts	
Sheriff	5,070
Inmate Commissary	4,833
Register of Deeds	-
Law Library	14,258
	24,161
TOTAL CASH	21,272,593
AGENCY FUNDS PER SCHEDULE 3	(11,952,449)
TOTAL FINANCIAL REPORTING ENTITY	$ 9,320,144

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

OTTAWA COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2024

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Ottawa County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls, and does not include the following related municipal entity:

Ottawa County Hospital

The Ottawa County Hospital Board operates the Ottawa County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund Accounting

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

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in recording the financial activities of the County for the year of 2024:

General Fund

Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

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

Business Funds

Funds financed in whole or in part by fees charged to users of the goods or services.

Trust Funds

Used to report assets held in trust for the benefit of the municipal financial reporting entity.

Bond and Interest Funds

Used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Agency Funds

Used to account for assets held by the government as an agent or in a custodial capacity.

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

The regulatory basis of accounting provisions in the *Kansas Municipal Audit and Accounting Guide* 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 reporting the changes in unencumbered cash and investments of a fund resulting from the differences 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 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.

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 directive 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 1.

2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.

3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25.

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

The statutes allow for the governing body to increase the original 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. No budgets were amended for the year ended December 31, 2024.

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

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with 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. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675 authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those 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 or branch bank in the county in which the County is located 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 Federal Deposit Insurance Corporation (FDIC) insurance coverage.

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 (KMIP). The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 FDIC 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, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2024, the County's carrying amount of deposits was $21,045,581 and the bank balance was $21,328,038. The bank balance was held by three banks, with one bank holding 87% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, $15,260,431 was covered by FDIC insurance including $13,979,660 placed for deposit in reciprocal deposit programs (CDARS and ICS accounts), and $6,067,607 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

NOTE 4—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds - paid by tax levy				
Series 2018 - jail improvement	3.00% - 4.25%	11/27/18	$ 300,000	05/01/33
Series 2021 - hospital refunding	0.35% - 2.15%	09/23/21	3,645,000	10/01/34
Finance Leases				
2 - 2020 motor graders	2.08%	12/11/20	288,754	12/31/25
1 - 2021 excavator	2.13%	01/08/21	120,467	02/15/25
2 - 2021 motor graders	1.99%	01/31/22	385,730	01/31/27
2 - 2022 motor graders	5.22%	12/05/22	518,510	12/31/28

All equipment under finance leases has been pledged to secure the payment of those leases.

Changes in long-term debt of the County for the year ended December 31, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds - paid by tax levy					
Series 2018 - jail improvement	$ 300,000	$ -	$ 25,000	$ 275,000	$ 11,375
Series 2021 - hospital refunding	3,340,000	-	280,000	3,060,000	50,300
Total General Obligation Bonds	$ 3,640,000	$ -	$ 305,000	$ 3,335,000	$ 61,675
Finance Leases					
2 - 2018 motor graders	$ 57,668	$ -	$ 57,668	$ -	$ 1,961
2 - 2019 motor graders	142,600	-	142,600	-	6,714
2 - 2020 motor graders	119,076	-	58,922	60,154	2,484
1 - 2021 excavator	48,787	-	24,137	24,650	1,039
2 - 2021 motor graders	311,596	-	75,623	235,973	6,258
2 - 2022 motor graders	518,510	-	190,111	328,399	52,043
Total Finance Leases	$ 1,198,237	$ -	$ 549,061	$ 649,176	$ 70,499

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

General Obligation Bonds	Principal	Interest
2025	$ 305,000	$ 59,105
2026	315,000	55,816
2027	320,000	51,651
2028	325,000	46,954
2029	330,000	41,608
2030-2034	1,740,000	108,893
	$ 3,335,000	$ 364,027

Finance Leases	Principal	Interest
2025	$ 161,945	$ 6,517
2026	182,642	20,316
2027	189,513	13,314
2028	115,076	6,001
	$ 649,176	$ 46,148

NOTE 5—CONDUIT DEBT OBLIGATIONS

The County is authorized to issue Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

Outstanding Industrial Revenue Bonds at December 31, 2024, include the following:

Purpose	Issue Date	Maturity Date	Amount
Delphos Cooperative Association	11/13/17	11/13/27	$ 1,161,000

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of 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 the Comprehensive Annual Financial Report, which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. K.S.A. 74-4975 establishes the 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.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the year ended December 31, 2024. Contributions to the pension plan from the County were $236,273 for KPERS and $77,846 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, KPERS has determined the County's proportionate share of the collective net pension liability was $2,458,116 for KPERS and $775,423 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 7—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. The plan available to all County employees permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

All full-time employees of the County, after the first year, accumulate vacation leave at varying rates depending on their years of service and their position. An employee can carry over to the new year varying amounts of accumulated vacation leave depending on their years of service. Employees are paid for accumulated vacation leave and compensation time upon termination and/or retirement.

All full-time employees of the County accumulate sick leave at varying rates depending on years of service. There is a 60-day limit on the amount of sick leave, which can be accumulated. All employees are paid for all unused sick leave accumulated over 60 days at the end of each calendar year. When an employee is terminated and/or retires, they will be paid for all accumulated sick leave.

The costs of accumulated vacation, compensation time, and sick leave are not recorded in the financial statement at the time the benefits are earned by the employee. Accumulated vacation, compensation time, and sick leave not recorded in the financial statement as of December 31, 2024, are estimated at $167,232.

Other Post-Employment Benefits – Group Health Insurance

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 local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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 government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability 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 was set at 1% for the year ended December 31, 2024.

NOTE 9—FUND TRANSFERS

Interfund transfers for the County during 2024 were as follows:

From Fund	To Fund	Authority	Amount
Special Vehicle	General	K.S.A. 8-145	$ 10,288
General	Law Enforcement Center Capital Outlay	K.S.A. 19-120	135,000
General	County Capital Outlay Reserve	K.S.A. 19-120	198,340
Road and Bridge	Special County Machinery	K.S.A. 68-141g	200,000
Election	Election Capital Outlay	K.S.A. 19-119	3,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	100,000
General	Emergency Management Capital Outlay	K.S.A. 19-119	20,000
Equipment Reserve	Special County Machinery	Resolution	385,212

NOTE 10—RISK MANAGEMENT

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

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

NOTE 11—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in various federal and state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Any liability for reimbursement that may arise as a result of the audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

OTTAWA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 4,710,558	$ -	$ 4,710,558	$ 3,920,100	$ (790,458)
Special Purpose Funds					
Road and Bridge	3,718,300	-	3,718,300	3,081,654	(636,646)
Special Bridge	519,775	-	519,775	72,021	(447,754)
Noxious Weed	268,106	-	268,106	229,613	(38,493)
Services for Aging	317,318	-	317,318	136,579	(180,739)
County Health	405,020	-	405,020	378,700	(26,320)
Election Expense	89,687	-	89,687	74,231	(15,456)
Historical Collection	80,500	-	80,500	52,910	(27,590)
Building	432,221	-	432,221	13,621	(418,600)
Appraiser	205,897	-	205,897	140,940	(64,957)
Employee Benefits	2,319,945	-	2,319,945	1,494,197	(825,748)
Alcohol and Drug Abuse	17,294	-	17,294	200	(17,094)
Special Parks and Recreation	2,001	-	2,001	-	(2,001)
Ottawa County 911	136,470	-	136,470	56,239	(80,231)
Election Capital Outlay	56,577	-	56,577	-	(56,577)
Noxious Weed Capital Outlay	31,816	-	31,816	-	(31,816)
Business Funds					
Solid Waste	493,229	-	493,229	459,117	(34,112)
Law Enforcement Center	648,204	-	648,204	342,905	(305,299)
Bond and Interest Fund					
Bond and Interest	46,750	-	46,750	36,375	(10,375)
Hospital Debt Service	365,300	-	365,300	331,800	(33,500)

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-1
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	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 3,684,059	$ 3,079,107	$ 2,916,942	$ 162,165
Licenses, fees, and permits	59,321	60,778	55,400	5,378
Use of money and property	461,603	595,914	150,000	445,914
Other	36,714	123,172	48,000	75,172
TOTAL RECEIPTS	4,241,697	3,858,971	$ 3,170,342	$ 688,629
EXPENDITURES				
County Attorney	105,015	110,711	$ 151,600	$ (40,889)
County Clerk	90,797	95,962	106,850	(10,888)
County Commissioners	86,461	88,232	95,500	(7,268)
Courthouse	291,292	336,526	447,950	(111,424)
Register of Deeds	105,767	92,199	117,800	(25,601)
Sheriff	922,907	962,083	1,074,315	(112,232)
County Treasurer	98,934	101,572	118,275	(16,703)
Emergency management	54,674	74,990	111,700	(36,710)
Computer processing	143,750	125,711	136,000	(10,289)
Clerk of District Court	60,023	82,859	61,500	21,359
Human Resources	48,393	48,881	75,000	(26,119)
County Counselor	16,493	13,611	20,000	(6,389)
Zoning	-	4,227	-	4,227
Appropriations	1,515,958	1,533,617	1,551,452	(17,835)
Other	251,982	248,919	642,616	(393,697)
TOTAL EXPENDITURES	3,792,446	3,920,100	$ 4,710,558	$ (790,458)
RECEIPTS OVER (UNDER) EXPENDITURES	449,251	(61,129)		
UNENCUMBERED CASH, BEGINNING	1,551,760	2,001,011		
UNENCUMBERED CASH, ENDING	$ 2,001,011	$ 1,939,882		

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem property tax	$ 2,876,637	$ 2,339,062	$ 2,390,096	$ (51,034)
Delinquent tax	49,670	53,060	10,000	43,060
Interest and charges on delinquent taxes	56,465	40,614	50,000	(9,386)
Motor vehicle tax	229,554	207,008	66,880	140,128
Commercial vehicle fees	7,480	6,228	2,307	3,921
Recreational vehicle tax	5,292	5,092	1,621	3,471
16/20M vehicle tax	20,495	18,110	5,110	13,000
Watercraft tax	-	-	928	(928)
County-wide sales tax	438,466	409,933	390,000	19,933
TOTAL TAXES	3,684,059	3,079,107	2,916,942	162,165
LICENSES AND FEES				
Officers' fees	52,839	54,442	50,000	4,442
Vehicle interest	686	943	400	543
Other licenses and fees	5,796	5,393	5,000	393
TOTAL LICENSES AND FEES	59,321	60,778	55,400	5,378
USE OF MONEY				
Interest on investments	461,603	595,914	150,000	445,914
OTHER				
Dispatcher, deputy charges	-	-	20,000	(20,000)
Diversionary agreement payments	8,804	2,814	5,000	(2,186)
Other	13,880	8,530	15,000	(6,470)
Reimbursement from Coronavirus Relief Fund	-	101,540	-	101,540
Transfers from - Special Vehicle Fund	14,030	10,288	8,000	2,288
TOTAL MISCELLANEOUS	36,714	123,172	48,000	75,172
TOTAL RECEIPTS	$ 4,241,697	$ 3,858,971	$ 3,170,342	$ 688,629

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COUNTY ATTORNEY				
Personal services	$ 90,234	$ 98,348	$ 110,000	$ (11,652)
Contractual services	13,870	10,818	39,100	(28,282)
Commodities	911	1,499	1,500	(1)
Capital outlay	-	46	1,000	(954)
TOTAL COUNTY ATTORNEY	105,015	110,711	151,600	(40,889)
COUNTY CLERK				
Personal services	76,761	75,403	82,000	(6,597)
Contractual services	7,589	17,595	14,850	2,745
Commodities	1,320	2,004	5,000	(2,996)
Capital outlay	5,127	960	5,000	(4,040)
TOTAL COUNTY CLERK	90,797	95,962	106,850	(10,888)
COUNTY COMMISSIONERS				
Personal services	79,916	82,392	82,000	392
Contractual services	5,106	5,612	11,800	(6,188)
Commodities	1,439	228	200	28
Capital outlay	-	-	1,500	(1,500)
TOTAL COUNTY COMMISSIONERS	86,461	88,232	95,500	(7,268)
COURTHOUSE				
Personal services	111,282	118,885	150,000	(31,115)
Contractual services	71,045	79,245	128,650	(49,405)
Commodities	13,528	10,393	22,500	(12,107)
Transfer to - Capital Outlay Reserve	95,437	96,800	96,800	-
Capital outlay	-	31,203	50,000	(18,797)
TOTAL COURTHOUSE	291,292	336,526	447,950	(111,424)
REGISTER OF DEEDS				
Personal services	102,010	87,348	107,000	(19,652)
Contractual services	1,536	2,295	3,800	(1,505)
Commodities	2,221	2,556	7,000	(4,444)
Capital outlay	-	-	-	-
TOTAL REGISTER OF DEEDS	105,767	92,199	117,800	(25,601)

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
SHERIFF				
Personal services	$ 611,123	$ 623,932	$ 718,740	$ (94,808)
Contractual services	75,784	87,513	93,575	(6,062)
Commodities	112,274	129,934	117,000	12,934
Capital outlay	123,726	120,704	145,000	(24,296)
TOTAL SHERIFF	922,907	962,083	1,074,315	(112,232)
COUNTY TREASURER				
Personal services	75,154	81,513	88,000	(6,487)
Contractual services	19,330	16,464	21,380	(4,916)
Commodities	3,041	3,595	4,895	(1,300)
Capital outlay	1,409	-	4,000	(4,000)
TOTAL COUNTY TREASURER	98,934	101,572	118,275	(16,703)
EMERGENCY MANAGEMENT				
Personal services	38,657	40,363	64,000	(23,637)
Contractual services	4,532	6,033	12,200	(6,167)
Commodities	2,626	2,941	15,500	(12,559)
Capital outlay	8,859	5,653	20,000	(14,347)
Transfer to - Emergency Management Capital Outlay Fund	-	20,000	-	20,000
TOTAL EMERGENCY MANAGEMENT	54,674	74,990	111,700	(36,710)
COMPUTER PROCESSING				
Personal services	6,990	5,193	5,200	(7)
Contractual services	112,248	117,861	130,600	(12,739)
Commodities	-	1,075	200	875
Capital outlay	24,512	1,582	-	1,582
TOTAL COMPUTER PROCESSING	143,750	125,711	136,000	(10,289)
CLERK OF DISTRICT COURT				
Contractual services	54,627	76,223	53,500	22,723
Commodities	411	1,136	8,000	(6,864)
Capital outlay	4,985	5,500	-	5,500
TOTAL CLERK OF DISTRICT COURT	60,023	82,859	61,500	21,359

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
HUMAN RESOURCES				
Personal services	$ 33,695	$ 42,188	$ 55,000	$ (12,812)
Contractual services	9,596	6,249	14,000	(7,751)
Commodities	5,102	444	2,000	(1,556)
Capital outlay	-	-	4,000	(4,000)
TOTAL HUMAN RESOURCES	48,393	48,881	75,000	(26,119)
COUNTY COUNSELOR				
Personal services	16,300	12,560	18,000	(5,440)
Contractual services	193	1,051	2,000	(949)
Commodities	-	-	-	-
TOTAL COUNTY COUNSELOR	16,493	13,611	20,000	(6,389)
ZONING				
Personal services	-	3,600	-	3,600
Contractual services	-	627	-	627
Commodities	-	-	-	-
TOTAL ZONING	-	4,227	-	4,227
APPROPRIATIONS				
Conservation district	22,800	25,000	25,000	-
Economic development	42,610	50,000	50,000	-
Fair board	22,500	22,500	22,500	-
Hospital maintenance	572,076	572,076	572,076	-
Ambulance	572,076	572,076	572,076	-
OCCK	21,800	21,800	21,800	-
Audit and budget	34,623	46,577	37,500	9,077
Insurance	122,437	146,091	150,000	(3,909)
Juvenile detention	13,266	15,388	10,000	5,388
County coroner	46,270	16,609	45,000	(28,391)
Mental health	33,500	33,500	33,500	-
LEPP services	12,000	12,000	12,000	-
TOTAL APPROPRIATIONS	1,515,958	1,533,617	1,551,452	(17,835)
OTHER				
Other	51,982	12,379	30,000	(17,621)
Cash forward	-	-	277,616	(277,616)
Transfer to:				
County Capital Outlay Reserve Fund	-	101,540	-	101,540
Law Enforcement Center Capital Outlay Fund	-	135,000	135,000	-
Law Enforcement Center Fund	200,000	-	200,000	(200,000)
TOTAL OTHER	251,982	248,919	642,616	(393,697)
TOTAL EXPENDITURES	$ 3,792,446	$ 3,920,100	$ 4,710,558	$ (790,458)

OTTAWA COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,037,548	$ 2,295,716	$ 2,345,850	$ (50,134)
Delinquent tax	31,268	36,512	19,000	17,512
Motor vehicle tax	127,669	146,628	47,374	99,254
Commercial vehicle fees	4,167	4,412	1,635	2,777
Recreational vehicle tax	2,948	3,607	1,148	2,459
16/20M vehicle tax	11,668	10,088	3,620	6,468
Watercraft tax	-	-	656	(656)
Special city and county highway	439,586	440,260	434,824	5,436
Reimbursements	47,711	17,891	20,000	(2,109)
TOTAL RECEIPTS	2,702,565	2,955,114	$ 2,874,107	$ 81,007
EXPENDITURES				
Personal services	867,713	925,133	$ 1,062,000	$ (136,867)
Contractual services	356,301	547,589	540,500	7,089
Commodities	829,422	773,845	984,000	(210,155)
Capital outlay	350,461	620,506	763,500	(142,994)
Transfer to - Special Machinery Fund	-	200,000	-	200,000
Bridge construction	17,352	14,581	-	14,581
Cash forward	-	-	368,300	(368,300)
TOTAL EXPENDITURES	2,421,249	3,081,654	$ 3,718,300	$ (636,646)
RECEIPTS OVER (UNDER) EXPENDITURES	281,316	(126,540)		
UNENCUMBERED CASH, BEGINNING	629,537	910,853		
UNENCUMBERED CASH, ENDING	$ 910,853	$ 784,313		

OTTAWA COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 187,107	$ (7)	$ 519,775	$ (519,782)
Delinquent tax	2,985	2,170	1,000	1,170
Motor vehicle tax	13,389	13,464	4,352	9,112
Commercial vehicle fees	437	405	150	255
Recreational vehicle tax	309	331	105	226
16/20M vehicle tax	1,209	1,058	333	725
Watercraft tax	-	-	60	(60)
Reimbursements	150,000	-	-	-
TOTAL RECEIPTS	355,436	17,421	$ 525,775	$ (508,354)
EXPENDITURES				
Cash forward	-	-	$ -	$ -
Construction costs	53,980	72,021	519,775	(447,754)
TOTAL EXPENDITURES	53,980	72,021	$ 519,775	$ (447,754)
RECEIPTS OVER (UNDER) EXPENDITURES	301,456	(54,600)		
UNENCUMBERED CASH, BEGINNING	744,420	1,045,876		
UNENCUMBERED CASH, ENDING	$ 1,045,876	$ 991,276		

OTTAWA COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 144,040	$ 147,554	$ 150,739	$ (3,185)
Delinquent tax	2,465	2,559	1,000	1,559
Motor vehicle tax	10,307	10,365	3,350	7,015
Commercial vehicle fees	336	312	116	196
Recreational vehicle tax	238	255	81	174
16/20M vehicle tax	951	814	256	558
Watercraft tax	-	-	46	(46)
Chemical sales	37,554	55,653	20,000	35,653
TOTAL RECEIPTS	195,891	217,512	$ 175,588	$ 41,924
EXPENDITURES				
Personal services	82,057	48,582	$ 100,000	$ (51,418)
Contractual services	13,422	8,001	23,800	(15,799)
Commodities	74,636	68,235	96,000	(27,765)
Capital outlay	308	4,795	-	4,795
Cash forward	-	-	43,306	(43,306)
Transfer to - Noxious Weed Capital Outlay Fund	-	100,000	5,000	95,000
TOTAL EXPENDITURES	170,423	229,613	$ 268,106	$ (38,493)
RECEIPTS OVER (UNDER) EXPENDITURES	25,468	(12,101)		
UNENCUMBERED CASH, BEGINNING	76,736	102,204		
UNENCUMBERED CASH, ENDING	$ 102,204	$ 90,103		

OTTAWA COUNTY, KANSAS

SERVICES FOR AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 93,648	$ 93,261	$ 95,346	$ (2,085)
Delinquent tax	1,077	1,476	300	1,176
Motor vehicle tax	2,298	6,739	2,178	4,561
Commercial vehicle fees	75	203	75	128
Recreational vehicle tax	53	166	53	113
16/20M vehicle tax	604	182	166	16
Watercraft tax	-	-	30	(30)
Grants and reimbursements	83,629	64,460	45,000	19,460
Fares	3,333	-	-	-
TOTAL RECEIPTS	184,717	166,487	$ 143,148	$ 23,339
EXPENDITURES				
Personal services	58,756	59,710	$ 132,940	$ (73,230)
Contractual services	52,663	47,847	98,050	(50,203)
Commodities	11,286	7,939	16,400	(8,461)
Capital outlay	-	21,083	65,000	(43,917)
Cash forward	-	-	4,928	(4,928)
TOTAL EXPENDITURES	122,705	136,579	$ 317,318	$ (180,739)
RECEIPTS OVER (UNDER) EXPENDITURES	62,012	29,908		
UNENCUMBERED CASH, BEGINNING	222,427	284,439		
UNENCUMBERED CASH, ENDING	$ 284,439	$ 314,347		

OTTAWA COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 93,642	$ 93,261	$ 95,346	$ (2,085)
Delinquent tax	1,577	1,598	500	1,098
Motor vehicle tax	2,929	6,739	2,178	4,561
Commercial vehicle fees	96	203	75	128
Recreational vehicle tax	68	166	53	113
16/20M vehicle tax	991	231	166	65
Watercraft tax	-	-	30	(30)
Reimbursements and grants	136,495	251,255	150,000	101,255
TOTAL RECEIPTS	235,798	353,453	$ 248,348	$ 105,105
EXPENDITURES				
Personal services	185,921	197,660	$ 280,219	$ (82,559)
Contractual services	33,386	117,496	35,640	81,856
Commodities	43,321	43,707	65,350	(21,643)
Capital outlay	-	19,837	5,000	14,837
Cash forward	-	-	18,811	(18,811)
TOTAL EXPENDITURES	262,628	378,700	$ 405,020	$ (26,320)
RECEIPTS OVER (UNDER) EXPENDITURES	(26,830)	(25,247)		
UNENCUMBERED CASH, BEGINNING	195,405	168,575		
UNENCUMBERED CASH, ENDING	$ 168,575	$ 143,328		

OTTAWA COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 52,654	$ 79,784	$ 81,563	$ (1,779)
Delinquent tax	658	1,026	200	826
Motor vehicle tax	3,773	3,789	1,226	2,563
Commercial vehicle fees	123	114	42	72
Recreational vehicle tax	87	93	30	63
16/20M vehicle tax	8	298	94	204
Watercraft tax	-	-	17	(17)
Reimbursements	818	5,405	-	5,405
TOTAL RECEIPTS	58,121	90,509	$ 83,172	$ 7,337
EXPENDITURES				
Personal services	14,069	19,896	$ 26,500	$ (6,604)
Contractual services	18,500	12,146	25,500	(13,354)
Commodities	9,309	39,189	26,000	13,189
Capital outlay	2,332	-	808	(808)
Cash forward	-	-	5,879	(5,879)
Transfer to - Election Capital Outlay Fund	-	3,000	5,000	(2,000)
TOTAL EXPENDITURES	44,210	74,231	$ 89,687	$ (15,456)
RECEIPTS OVER (UNDER) EXPENDITURES	13,911	16,278		
UNENCUMBERED CASH, BEGINNING	10,634	24,545		
UNENCUMBERED CASH, ENDING	$ 24,545	$ 40,823		

OTTAWA COUNTY, KANSAS

HISTORICAL COLLECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 50,491	$ 75,849	$ 77,550	$ (1,701)
Delinquent tax	639	987	-	987
Motor vehicle tax	2,815	3,633	1,175	2,458
Commercial vehicle fees	92	109	41	68
Recreational vehicle tax	65	89	28	61
16/20M vehicle tax	210	222	90	132
Watercraft tax	-	-	16	(16)
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	54,312	80,889	$ 78,900	$ 1,989
EXPENDITURES				
Personal services	34,910	45,710	$ 65,000	$ (19,290)
Contractual services	5,213	6,643	9,000	(2,357)
Commodities	350	557	1,500	(943)
Capital outlay	1,734	-	5,000	(5,000)
Transfer to - Historical Museum Improvement Fund	13,600	-	-	-
TOTAL EXPENDITURES	55,807	52,910	$ 80,500	$ (27,590)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,495)	27,979		
UNENCUMBERED CASH, BEGINNING	1,601	106		
UNENCUMBERED CASH, ENDING	$ 106	$ 28,085		

OTTAWA COUNTY, KANSAS

BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 93,647	$ 98,376	$ 100,507	$ (2,131)
Delinquent tax	1,493	1,664	-	1,664
Motor vehicle tax	6,695	6,739	2,178	4,561
Commercial vehicle fees	219	203	75	128
Recreational vehicle tax	155	166	53	113
16/20M vehicle tax	605	529	166	363
Watercraft tax	-	-	30	(30)
Reimbursements	1,500	-	-	-
TOTAL RECEIPTS	104,314	107,677	$ 103,009	$ 4,668
EXPENDITURES				
Contractual services	56,229	13,621	$ 100,000	$ (86,379)
Cash forward	-	-	332,221	(332,221)
TOTAL EXPENDITURES	56,229	13,621	$ 432,221	$ (418,600)
RECEIPTS OVER (UNDER) EXPENDITURES	48,085	94,056		
UNENCUMBERED CASH, BEGINNING	276,280	324,365		
UNENCUMBERED CASH, ENDING	$ 324,365	$ 418,421		

OTTAWA COUNTY, KANSAS

APPRAISER'S FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 131,350	$ 172,651	$ 176,488	$ (3,837)
Delinquent tax	2,166	2,576	1,000	1,576
Motor vehicle tax	9,395	9,452	3,054	6,398
Commercial vehicle fees	307	284	105	179
Recreational vehicle tax	217	232	74	158
16/20M vehicle tax	915	742	233	509
Watercraft tax	-	-	42	(42)
Miscellaneous	4,727	4,601	-	4,601
TOTAL RECEIPTS	149,077	190,538	$ 180,996	$ 9,542
EXPENDITURES				
Personal services	120,039	109,109	$ 144,400	$ (35,291)
Contractual services	21,461	27,663	12,500	15,163
Commodities	3,069	4,168	5,842	(1,674)
Zoning	-	-	10,050	(10,050)
Capital outlay	1,245	-	20,605	(20,605)
Cash forward	-	-	12,500	(12,500)
TOTAL EXPENDITURES	145,814	140,940	$ 205,897	$ (64,957)
RECEIPTS OVER (UNDER) EXPENDITURES	3,263	49,598		
UNENCUMBERED CASH, BEGINNING	34,411	37,674		
UNENCUMBERED CASH, ENDING	$ 37,674	$ 87,272		

OTTAWA COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,648,552	$ 2,000,782	$ 2,044,555	$ (43,773)
Delinquent tax	24,679	30,931	11,000	19,931
Motor vehicle tax	122,342	118,629	38,327	80,302
Commercial vehicle fees	3,993	3,569	1,323	2,246
Recreational vehicle tax	2,825	2,918	929	1,989
16/20M vehicle tax	9,641	9,668	2,929	6,739
Watercraft tax	-	-	531	(531)
Void warrants	-	4,868	-	4,868
Reimbursements	-	-	-	-
TOTAL RECEIPTS	1,812,032	2,171,365	$ 2,099,594	$ 71,771
EXPENDITURES				
FICA	238,519	227,039	$ 286,000	$ (58,961)
Health and Dental Insurance	682,004	629,898	826,000	(196,102)
Other Insurance	113,464	47,785	-	47,785
Health and Dental Claims	250,351	176,901	483,000	(306,099)
KPERS	252,266	261,459	286,000	(24,541)
KP&F	84,846	77,846	110,000	(32,154)
Contractual services	1,979	21,775	154,960	(133,185)
Workman's compensation	-	51,494	75,000	(23,506)
Cash forward	-	-	98,985	(98,985)
TOTAL EXPENDITURES	1,623,429	1,494,197	$ 2,319,945	$ (825,748)
RECEIPTS OVER (UNDER) EXPENDITURES	188,603	677,168		
UNENCUMBERED CASH, BEGINNING	184,039	372,642		
UNENCUMBERED CASH, ENDING	$ 372,642	$ 1,049,810		

OTTAWA COUNTY, KANSAS

ALCOHOL AND DRUG ABUSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 4,117	$ 3,052	$ 2,163	$ 889
EXPENDITURES				
Appropriation	-	200	$ 500	$ (300)
Cash forward	-	-	16,794	(16,794)
TOTAL EXPENDITURES	-	200	$ 17,294	$ (17,094)
RECEIPTS OVER (UNDER) EXPENDITURES	4,117	2,852		
UNENCUMBERED CASH, BEGINNING	13,468	17,585		
UNENCUMBERED CASH, ENDING	$ 17,585	$ 20,437		

OTTAWA COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 4,117	$ 3,052	$ -	$ 3,052
EXPENDITURES				
Appropriation	-	-	$ 556	$ (556)
Cash forward	-	-	1,445	(1,445)
TOTAL EXPENDITURES	-	-	$ 2,001	$ (2,001)
RECEIPTS OVER (UNDER) EXPENDITURES	4,117	3,052		
UNENCUMBERED CASH, BEGINNING	2,557	6,674		
UNENCUMBERED CASH, ENDING	$ 6,674	$ 9,726		

OTTAWA COUNTY, KANSAS

OTTAWA COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 56,384	$ 65,001	$ 60,000	$ 5,001
Interest earned	2,347	1,099	-	1,099
TOTAL RECEIPTS	58,731	66,100	$ 60,000	$ 6,100
EXPENDITURES				
Operating expenses and equipment	143,456	56,239	$ 136,470	$ (80,231)
RECEIPTS OVER (UNDER) EXPENDITURES	(84,725)	9,861		
UNENCUMBERED CASH, BEGINNING	87,470	2,745		
UNENCUMBERED CASH, ENDING	$ 2,745	$ 12,606		

OTTAWA COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Election Fund	$ -	$ 3,000	$ 5,000	$ (2,000)
Reimbursements	-	-	-	-
TOTAL RECEIPTS	-	3,000	$ 5,000	$ (2,000)
EXPENDITURES				
Capital outlay	48,077	-	$ 56,577	$ (56,577)
RECEIPTS OVER (UNDER) EXPENDITURES	(48,077)	3,000		
UNENCUMBERED CASH, BEGINNING	48,077	-		
UNENCUMBERED CASH, ENDING	$ -	$ 3,000		

OTTAWA COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ -	$ 100,000	$ 5,000	$ 95,000
EXPENDITURES				
Capital outlay	-	-	$ 31,816	$ (31,816)
RECEIPTS OVER (UNDER) EXPENDITURES	-	100,000		
UNENCUMBERED CASH, BEGINNING	21,816	21,816		
UNENCUMBERED CASH, ENDING	$ 21,816	$ 121,816		

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-17

	Emergency Management Capital Outlay Fund		County Capital Outlay Reserve Fund	
	2023	2024	2023	2024
RECEIPTS				
Transfer from - General Fund	$ -	$ 20,000	$ 95,437	$ 198,340
Reimbursements	-	-	-	-
TOTAL RECEIPTS	-	20,000	95,437	198,340
EXPENDITURES				
Contractual services	15,000	64	-	-
Capital outlay	-	-	105,545	-
TOTAL EXPENDITURES	15,000	64	105,545	-
RECEIPTS OVER (UNDER) EXPENDITURES	(15,000)	19,936	(10,108)	198,340
UNENCUMBERED CASH, BEGINNING	64,502	49,502	753,867	743,759
UNENCUMBERED CASH, ENDING	$ 49,502	$ 69,438	$ 743,759	$ 942,099

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-18

	Historical Museum Improvement Fund		Special Highway Improvement Reserve Fund	
	2023	2024	2023	2024
RECEIPTS				
Transfer from:				
Road and Bridge Fund	$ -	$ -	$ -	$ -
Historical Collection Fund	13,600	-	-	-
Donations and other	525	4,375	-	-
Reimbursements	-	-	-	-
TOTAL RECEIPTS	14,125	4,375	-	-
EXPENDITURES				
Construction costs	-	-	-	-
Capital outlay	-	558	-	-
TOTAL EXPENDITURES	-	558	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	14,125	3,817	-	-
UNENCUMBERED CASH, BEGINNING	70,624	84,749	540,841	540,841
UNENCUMBERED CASH, ENDING	$ 84,749	$ 88,566	$ 540,841	$ 540,841

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-19

	Reappraisal Equipment Reserve Fund		Equipment Reserve Fund	
	2023	2024	2023	2024
RECEIPTS				
Transfer from - Road and Bridge Fund	$ -	$ -	$ -	$ -
Reimbursements	-	-	-	-
TOTAL RECEIPTS	-	-	-	-
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Transfer to - Special County Machinery Fund	-	-	-	385,212
TOTAL EXPENDITURES	-	-	-	385,212
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	(385,212)
UNENCUMBERED CASH, BEGINNING	714	714	385,212	385,212
UNENCUMBERED CASH, ENDING	$ 714	$ 714	$ 385,212	$ -

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-20

	Prosecutor's Training & Assistance Fund		Sheriff Special Drug Enforcement Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 1,121	$ 1,189	$ -	$ -
EXPENDITURES				
Contractual services	1,863	272	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(742)	917	-	-
UNENCUMBERED CASH, BEGINNING	7,631	6,889	20	20
UNENCUMBERED CASH, ENDING	$ 6,889	$ 7,806	$ 20	$ 20

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-21

	Disaster Assistance Fund		Law Enforcement Center Capital Outlay Fund	
	2023	2024	2023	2024
RECEIPTS				
Grants	$ 7,773	$ -	$ -	$ -
Miscellaneous	-	437	748	-
Transfer from - General Fund	-	-	-	135,000
TOTAL RECEIPTS	7,773	437	748	135,000
EXPENDITURES				
Contractual services	22,431	2,913	66,500	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	22,431	2,913	66,500	-
RECEIPTS OVER (UNDER) EXPENDITURES	(14,658)	(2,476)	(65,752)	135,000
UNENCUMBERED CASH, BEGINNING	29,050	14,392	362,438	296,686
UNENCUMBERED CASH, ENDING	$ 14,392	$ 11,916	$ 296,686	$ 431,686

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-22

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 11,001	$ 11,678	$ 1,898	$ 1,809
Interest earned	-	-	-	-
TOTAL RECEIPTS	11,001	11,678	1,898	1,809
EXPENDITURES				
Contractual services	1,743	6,166	2,424	2,203
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	1,743	6,166	2,424	2,203
RECEIPTS OVER (UNDER) EXPENDITURES	9,258	5,512	(526)	(394)
UNENCUMBERED CASH, BEGINNING	84,807	94,065	13,516	12,990
UNENCUMBERED CASH, ENDING	$ 94,065	$ 99,577	$ 12,990	$ 12,596

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-23

	County Treasurer Technology Fund		Special Vehicle Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 1,898	$ 1,951	$ 652,560	$ 669,971
EXPENDITURES				
Personal services	-	-	48,140	49,749
Contractual services	-	-	588,737	607,214
Commodities	-	-	2,794	2,838
Capital outlay	-	-	2,595	-
Transfer to - General Fund	-	-	14,030	10,288
TOTAL EXPENDITURES	-	-	656,296	670,089
RECEIPTS OVER (UNDER) EXPENDITURES	1,898	1,951	(3,736)	(118)
UNENCUMBERED CASH, BEGINNING	13,039	14,937	14,024	10,288
UNENCUMBERED CASH, ENDING	$ 14,937	$ 16,888	$ 10,288	$ 10,170

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-24

	Coronavirus Relief Fund		Diversion Fund	
	2023	2024	2023	2024
RECEIPTS				
Grants	$ -	$ -	$ -	$ -
Fees	-	-	10,237	16,589
TOTAL RECEIPTS	-	-	10,237	16,589
EXPENDITURES				
Contractual services	700,727	366,668	7,433	6,978
RECEIPTS OVER (UNDER) EXPENDITURES	(700,727)	(366,668)	2,804	9,611
UNENCUMBERED CASH, BEGINNING	1,067,395	366,668	2,570	5,374
UNENCUMBERED CASH, ENDING	$ 366,668	$ -	$ 5,374	$ 14,985

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-25

	Special County Machinery Fund	
	2023	2024
RECEIPTS		
Transfer from:		
Equipment Reserve Fund	$ -	$ 385,212
Road and Bridge Fund	-	200,000
TOTAL RECEIPTS	-	585,212
EXPENDITURES		
Capital outlay	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	585,212
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 585,212

OTTAWA COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-26

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Special assessments	$ 347,444	$ 353,087	$ 304,138	$ 48,949
Collection fees	46,236	36,038	20,000	16,038
TOTAL RECEIPTS	393,680	389,125	$ 324,138	$ 64,987
EXPENDITURES				
Contractual services	427,424	459,117	$ 408,892	$ 50,225
Commodities	245	-	6,500	(6,500)
Capital outlay	-	-	20,000	(20,000)
Cash forward	-	-	57,837	(57,837)
TOTAL EXPENDITURES	427,669	459,117	$ 493,229	$ (34,112)
RECEIPTS OVER (UNDER) EXPENDITURES	(33,989)	(69,992)		
UNENCUMBERED CASH, BEGINNING	282,242	248,253		
UNENCUMBERED CASH, ENDING	$ 248,253	$ 178,261		

OTTAWA COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-27

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Prisoner housing	$ 411,215	$ 82,240	$ -	$ 82,240
Miscellaneous	31,865	15,947	-	15,947
Transfer from:				
General Fund - Sheriff	-	-	94,540	(94,540)
General Fund	200,000	-	200,000	(200,000)
Other reimbursements and miscellaneous	160	85	40,000	(39,915)
TOTAL RECEIPTS	643,240	98,272	$ 334,540	$ (236,268)
EXPENDITURES				
Personal services	416,469	227,517	$ 275,000	$ (47,483)
Contractual services	68,244	33,048	100,000	(66,952)
Commodities	173,060	48,838	146,000	(97,162)
Capital outlay	22,201	33,502	63,500	(29,998)
Commissary	69,384	-	-	-
Cash forward	-	-	63,704	(63,704)
TOTAL EXPENDITURES	749,358	342,905	$ 648,204	$ (305,299)
RECEIPTS OVER (UNDER) EXPENDITURES	(106,118)	(244,633)		
UNENCUMBERED CASH, BEGINNING	355,089	248,971		
UNENCUMBERED CASH, ENDING	$ 248,971	$ 4,338		

OTTAWA COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-28

	Historical Endowment Fund		Hospice Memorial Fund	
	2023	2024	2023	2024
RECEIPTS				
Donations and other	$ -	$ -	$ -	$ -
EXPENDITURES				
Contractual services	-	-	7,000	6,000
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(7,000)	(6,000)
UNENCUMBERED CASH, BEGINNING	15,525	15,525	42,400	35,400
UNENCUMBERED CASH, ENDING	$ 15,525	$ 15,525	$ 35,400	$ 29,400

OTTAWA COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-29

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 10,892	$ 31,088	$ 31,796	$ (708)
Delinquent tax	1,184	515	500	15
Motor vehicle tax	-	785	254	531
Commercial vehicle fees	-	24	9	15
Recreational vehicle tax	-	19	6	13
16/20M vehicle tax	1,049	-	19	(19)
Watercraft tax	-	-	4	(4)
TOTAL RECEIPTS	13,125	32,431	$ 32,588	$ (157)
EXPENDITURES				
Jail Improvement				
Principal payments	-	25,000	$ 25,000	$ -
Interest payments	11,750	11,375	11,750	(375)
Cash forward	-	-	10,000	(10,000)
Miscellaneous	-	-	-	-
TOTAL EXPENDITURES	11,750	36,375	$ 46,750	$ (10,375)
RECEIPTS OVER (UNDER) EXPENDITURES	1,375	(3,944)		
UNENCUMBERED CASH, BEGINNING	14,281	15,656		
UNENCUMBERED CASH, ENDING	$ 15,656	$ 11,712		

OTTAWA COUNTY, KANSAS

HOSPITAL DEBT SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-30

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 317,233	$ 279,091	$ 285,127	$ (6,036)
Delinquent tax	5,151	5,318	3,000	2,318
Motor vehicle tax	22,691	22,829	7,376	15,453
Commercial vehicle fees	741	687	255	432
Recreational vehicle tax	524	562	179	383
16/20M vehicle tax	2,060	1,793	564	1,229
Watercraft tax	-	-	102	(102)
Interest earned	6,279	7,189	-	7,189
TOTAL RECEIPTS	354,679	317,469	$ 296,603	$ 20,866
EXPENDITURES				
Principal payments	270,000	280,000	$ 280,000	$ -
Interest payments	51,380	50,300	50,300	-
Cash forward	-	-	35,000	(35,000)
Miscellaneous	1,500	1,500	-	1,500
TOTAL EXPENDITURES	322,880	331,800	$ 365,300	$ (33,500)
RECEIPTS OVER (UNDER) EXPENDITURES	31,799	(14,331)		
UNENCUMBERED CASH, BEGINNING	38,511	70,310		
UNENCUMBERED CASH, ENDING	$ 70,310	$ 55,979		

OTTAWA COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2024

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	$ 9,633,678	$ 15,261,537	$ 15,255,697	$ 9,639,518
Redemption	66,920	194,753	218,931	42,742
Delinquent personal tax	1,608	60,907	59,788	2,727
Motor vehicle tax	208,108	1,421,778	1,413,447	216,439
Commercial vehicle fees	210	31,269	30,130	1,349
Incomplete payment holding account	14,351	38,591	42,304	10,638
STATE FUNDS				
State educational building	-	107,721	107,721	-
State institutional building	-	53,860	53,860	-
Drivers' license fees	62	46,987	46,888	161
SUBDIVISION FUNDS				
School districts	-	5,416,894	5,416,894	-
Townships	979,544	480,151	594,750	864,945
Cities	-	934,819	934,819	-
Library	-	137,069	137,069	-
Fire districts	397,609	466,269	492,017	371,861
Cemetery districts	108,384	175,350	158,013	125,721
Central Kansas Extension District #3	8	114,515	114,515	8
Watershed districts	-	24,586	24,586	-
OTHER AGENCY FUNDS				
Insurance claim	630,719	292,120	271,504	651,335
Payroll clearing	2,404	815,979	814,634	3,749
Insufficient funds	(146)	3,871	6,721	(2,996)
Jail bond cost of issuance	91	-	-	91
Checking accounts				
Sheriff	5,405	25,160	25,495	5,070
Inmate Commissary	12,128	3,655	10,950	4,833
Register of Deeds	-	70,835	70,835	-
Law Library	25,707	6,403	17,852	14,258
TOTAL	$ 12,086,790	$ 26,185,079	$ 26,319,420	$ 11,952,449