OTTAWA COUNTY, KANSAS

DECEMBER 31, 2025

LINDBURG
VOGEL PIERCE FARIS
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, 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 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, 2025, 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, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—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, 2024 (not presented herein), and have issued our report thereon dated June 16, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration at the following link: https:/admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025, (Schedule 2 as listed in the table of contents) are presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
June 17, 2026

OTTAWA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 1,939,882	$ 2,944,730	$ 2,865,204	$ 2,019,408	$ 23,457	$ 2,042,865
Special Purpose Funds						
Road and Bridge	784,313	3,141,236	3,235,080	690,469	64,758	755,227
Special Bridge	991,276	205,747	44,798	1,152,225	-	1,152,225
Noxious Weed	90,103	241,374	184,254	147,223	2,513	149,736
Services for Aging	314,347	195,548	188,499	321,396	279	321,675
County Health	143,328	219,866	272,360	90,834	1,662	92,496
Election Expense	40,823	56,157	55,779	41,201	12,856	54,057
Historical Collection	28,085	85,357	66,133	47,309	1,107	48,416
Building	418,421	110,831	192,852	336,400	-	336,400
Appraiser's	87,272	172,161	160,586	98,847	1,271	100,118
Employee Benefits	1,049,810	2,179,278	1,659,809	1,569,279	52,249	1,621,528
Sheriff	-	1,352,305	1,289,566	62,739	40,294	103,033
Alcohol and Drug Abuse	20,437	2,825	-	23,262	-	23,262
Special Parks and Recreation	9,726	2,825	-	12,551	-	12,551
Ottawa County 911	12,606	74,354	55,302	31,658	359	32,017
Election Capital Outlay	3,000	15,000	-	18,000	-	18,000
Noxious Weed Capital Outlay	121,816	5,000	40,000	86,816	-	86,816
Emergency Management Capital Outlay	69,438	-	-	69,438	-	69,438
County Capital Outlay Reserve Fund	942,099	114,000	107,158	948,941	-	948,941
Historical Museum Improvement	88,566	15,981	-	104,547	-	104,547
Special Highway Improvement Reserve	540,841	-	-	540,841	-	540,841
Reappraisal Equipment Reserve	714	-	-	714	-	714

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, 2025

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	$ 7,806	$ 1,502	$ -	$ 9,308	$ -	$ 9,308
Sheriff Special Drug Enforcement	20	-	-	20	-	20
Disaster Assistance	11,916	200	318	11,798	-	11,798
Law Enforcement Center Capital Outlay	431,686	91,302	102,796	420,192	-	420,192
Register of Deeds Technology	99,577	12,168	16,180	95,565	1,000	96,565
County Clerk Technology	12,596	2,336	343	14,589	-	14,589
County Treasurer Technology	16,888	2,336	4,686	14,538	-	14,538
Special Vehicle	10,170	677,767	681,305	6,632	-	6,632
Diversion	14,985	14,146	3,615	25,516	-	25,516
RWR Incentive Program	-	30,000	-	30,000	-	30,000
Special County Machinery	585,212	473,500	369,177	689,535	-	689,535
Business Funds						
Solid Waste	178,261	426,157	498,181	106,237	10,897	117,134
Law Enforcement Center	4,338	56,779	19,591	41,526	-	41,526
Trust Funds						
Historical Endowment	15,525	-	-	15,525	-	15,525
Hospice Memorial	29,400	-	9,000	20,400	1,000	21,400
Bond and Interest Fund						
Bond and Interest	11,712	28,808	35,625	4,895	-	4,895
Hospital Debt Service	55,979	303,803	328,480	31,302	-	31,302
TOTAL FINANCIAL REPORTING ENTITY	$ 9,182,974	$ 13,255,379	$ 12,486,677	$ 9,951,676	$ 213,702	$ 10,165,378

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, 2025

COMPOSITION OF CASH	
Checking accounts	$ 356,092
Savings accounts	10,616,283
Money Market accounts	4,079,810
Certificates of deposit	8,080,713
Cash and cash items	42,768
	23,175,666
Other accounts	
Checking accounts	
Sheriff	3,156
Inmate Commissary	3,534
Register of Deeds	-
Law Library	13,746
	20,436
TOTAL CASH	23,196,102
AGENCY FUNDS PER SCHEDULE 3	(13,030,724)
TOTAL FINANCIAL REPORTING ENTITY	$ 10,165,378

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

OTTAWA COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2025

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 2025:

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 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, 2025.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for 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, 2025, the County's carrying amount of deposits was $23,153,334 and the bank balance was $23,352,680. 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, $17,297,214 was covered by FDIC insurance including $16,034,634 placed for deposit in reciprocal deposit programs (CDARS and ICS accounts), and $6,055,466 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 - 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
3 - 2025 dump trucks	4.78%	10/03/25	1,118,913	02/28/29

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, 2025, 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	$ 275,000	$ -	$ 25,000	$ 250,000	$ 10,625
Series 2021 - hospital refunding	3,060,000	-	280,000	2,780,000	48,480
Total General Obligation Bonds	$ 3,335,000	$ -	$ 305,000	$ 3,030,000	$ 59,105
Finance Leases					
2 - 2020 motor graders	$ 60,154	$ -	$ 60,154	$ -	$ 1,251
1 - 2021 excavator	24,650	-	24,650	-	526
2 - 2021 motor graders	235,973	-	77,141	158,832	4,739
2 - 2022 motor graders	328,399	-	103,951	224,448	17,126
3 - 2025 dump trucks	-	1,118,913	-	1,118,913	-
Total Finance Leases	$ 649,176	$ 1,118,913	$ 265,896	$ 1,502,193	$ 23,642

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
2026	$ 315,000	$ 55,816
2027	320,000	51,651
2028	325,000	46,954
2029	330,000	41,608
2030	340,000	35,593
2031-2034	1,400,000	73,300
	$ 3,030,000	$ 304,922

Finance Leases	Principal	Interest
2026	$ 364,884	$ 21,905
2027	454,074	53,663
2028	392,455	33,531
2029	290,780	14,128
	$ 1,502,193	$ 123,227

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, 2025, include the following:

Purpose	Issue Date	Maturity Date	Amount
Delphos Cooperative Association	11/13/17	11/13/27	$ 726,800

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 obtained 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 9.71% for KPERS and 24.67% for KP&F for the year ended December 31, 2025. Contributions to the pension plan from the County were $256,760 for KPERS and $81,465 for KP&F for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, KPERS has determined the County's proportionate share of the collective net pension liability was $2,093,696 for KPERS and $735,016 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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, 2025, are estimated at $149,452.

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, 2025.

NOTE 9—FUND TRANSFERS

Interfund transfers for the County during 2025 were as follows:

From Fund	To Fund	Authority	Amount
Special Vehicle	General	K.S.A. 8-145	$ 10,171
Sheriff	Law Enforcement Center Capital Outlay	K.S.A. 19-120	91,302
General	County Capital Outlay Reserve	K.S.A. 19-120	114,000
Road and Bridge	Special County Machinery	K.S.A. 68-141g	473,500
Election	Election Capital Outlay	K.S.A. 19-119	15,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	5,000
Historical Collection	Historical Museum Improvement	K.S.A. 19-120	15,000
Noxious Weed Capital Outlay	Noxious Weed	K.S.A. 2-1318	40,000

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, 2025

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 3,930,067	$ -	$ 3,930,067	$ 2,865,204	$ (1,064,863)
Special Purpose Funds					
Road and Bridge	3,751,766	-	3,751,766	3,235,080	(516,686)
Special Bridge	1,160,276	-	1,160,276	44,798	(1,115,478)
Noxious Weed	232,918	-	232,918	184,254	(48,664)
Services for Aging	266,333	-	266,333	188,499	(77,834)
County Health	348,259	-	348,259	272,360	(75,899)
Election Expense	90,431	-	90,431	55,779	(34,652)
Historical Collection	219,984	-	219,984	66,133	(153,851)
Building	433,349	-	433,349	192,852	(240,497)
Appraiser	207,005	-	207,005	160,586	(46,419)
Employee Benefits	2,417,689	-	2,417,689	1,659,809	(757,880)
Sheriff	1,433,402	-	1,433,402	1,289,566	(143,836)
Alcohol and Drug Abuse	31,504	-	31,504	-	(31,504)
Special Parks and Recreation	6,118	-	6,118	-	(6,118)
Ottawa County 911	122,745	-	122,745	55,302	(67,443)
Election Capital Outlay	5,000	-	5,000	-	(5,000)
Noxious Weed Capital Outlay	31,816	-	31,816	40,000	8,184
Business Funds					
Solid Waste	547,749	-	547,749	498,181	(49,568)
Law Enforcement Center	4,971	56,779	61,750	19,591	(42,159)
Bond and Interest Fund					
Bond and Interest	39,250	-	39,250	35,625	(3,625)
Hospital Debt Service	334,073	-	334,073	328,480	(5,593)

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-1
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	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 3,080,049	$ 2,330,983	$ 2,133,706	$ 197,277
Licenses, fees, and permits	59,836	67,030	55,000	12,030
Use of money and property	595,914	518,317	500,000	18,317
Other	123,172	28,400	28,000	400
TOTAL RECEIPTS	3,858,971	2,944,730	$ 2,716,706	$ 228,024
EXPENDITURES				
County Attorney	110,712	131,823	$ 181,100	$ (49,277)
County Clerk	95,963	104,818	106,850	(2,032)
County Commissioners	88,233	90,231	98,000	(7,769)
Courthouse	336,527	308,043	441,850	(133,807)
Register of Deeds	92,199	76,924	107,800	(30,876)
Election	-	1,225	-	1,225
Sheriff	962,083	-	-	-
County Treasurer	101,573	102,703	118,275	(15,572)
Emergency management	74,990	55,661	132,700	(77,039)
Computer processing	125,711	131,354	141,300	(9,946)
Clerk of District Court	82,856	64,013	65,000	(987)
Sheriff & Law Enforcement Center	-	-	-	-
Human Resources	48,882	49,235	70,000	(20,765)
County Counselor	13,611	-	-	-
Zoning	4,227	4,458	9,350	(4,892)
Appropriations	1,533,617	1,731,707	1,690,176	41,531
Other	248,916	13,009	767,666	(754,657)
TOTAL EXPENDITURES	3,920,100	2,865,204	$ 3,930,067	$ (1,064,863)
RECEIPTS OVER (UNDER) EXPENDITURES	(61,129)	79,526		
UNENCUMBERED CASH, BEGINNING	2,001,011	1,939,882		
UNENCUMBERED CASH, ENDING	$ 1,939,882	$ 2,019,408		

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem property tax	$ 2,339,062	$ 1,583,531	$ 1,619,715	$ (36,184)
Delinquent tax	53,060	48,183	10,000	38,183
Motor vehicle tax	207,008	160,590	44,501	116,089
Recreational vehicle tax	5,092	4,047	1,008	3,039
16/20M vehicle tax	18,110	15,212	5,219	9,993
Commercial vehicle fees	6,228	5,501	1,442	4,059
Watercraft tax	-	-	1,821	(1,821)
Interest and charges on delinquent taxes	41,556	63,494	50,000	13,494
County-wide sales tax	409,933	450,425	400,000	50,425
TOTAL TAXES	3,080,049	2,330,983	2,133,706	197,277
LICENSES AND FEES				
Officers' fees	54,442	64,375	50,000	14,375
Other licenses and fees	5,394	2,655	5,000	(2,345)
TOTAL LICENSES AND FEES	59,836	67,030	55,000	12,030
USE OF MONEY				
Interest on investments	595,914	518,317	500,000	18,317
OTHER				
Dispatcher, deputy charges	-	-	-	-
Diversionary agreement payments	2,814	3,536	5,000	(1,464)
Other	8,530	14,693	15,000	(307)
Reimbursement from Coronavirus Relief Fund	101,540	-	-	-
Transfers from:				
Special Vehicle Fund	10,288	10,171	8,000	2,171
TOTAL MISCELLANEOUS	123,172	28,400	28,000	400
TOTAL RECEIPTS	$ 3,858,971	$ 2,944,730	$ 2,716,706	$ 228,024

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
COUNTY ATTORNEY				
Personal services	$ 98,348	$ 116,089	$ 120,000	$ (3,911)
Contractual services	10,819	14,258	59,600	(45,342)
Commodities	1,499	1,379	1,500	(121)
Capital outlay	46	97	-	97
TOTAL COUNTY ATTORNEY	110,712	131,823	181,100	(49,277)
COUNTY CLERK				
Personal services	75,403	89,097	88,000	1,097
Contractual services	17,596	13,321	12,850	471
Commodities	2,004	2,400	4,000	(1,600)
Capital outlay	960	-	2,000	(2,000)
TOTAL COUNTY CLERK	95,963	104,818	106,850	(2,032)
COUNTY COMMISSIONERS				
Personal services	82,392	83,573	82,000	1,573
Contractual services	5,613	6,311	13,300	(6,989)
Commodities	228	347	200	147
Capital outlay	-	-	2,500	(2,500)
TOTAL COUNTY COMMISSIONERS	88,233	90,231	98,000	(7,769)
COURTHOUSE				
Personal services	118,885	123,806	125,000	(1,194)
Contractual services	77,883	62,151	130,150	(67,999)
Commodities	10,393	6,855	22,700	(15,845)
Transfer to Capital Outlay Reserve	96,800	114,000	114,000	-
Capital outlay	32,566	1,231	50,000	(48,769)
TOTAL COURTHOUSE	336,527	308,043	441,850	(133,807)
REGISTER OF DEEDS				
Personal services	87,348	63,895	94,200	(30,305)
Contractual services	2,295	4,380	5,600	(1,220)
Commodities	2,556	7,374	8,000	(626)
Capital outlay	-	1,275	-	1,275
TOTAL REGISTER OF DEEDS	92,199	76,924	107,800	(30,876)
ELECTION				
Personal services	-	-	-	-
Contractual services	-	945	-	945
Commodities	-	280	-	280
Capital outlay	-	-	-	-
TOTAL ELECTION	-	1,225	-	1,225

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
SHERIFF				
Personal services	$ 623,932	$ -	$ -	$ -
Contractual services	87,512	-	-	-
Commodities	129,935	-	-	-
Capital outlay	120,704	-	-	-
TOTAL SHERIFF	962,083	-	-	-
COUNTY TREASURER				
Personal services	81,513	80,975	92,220	(11,245)
Contractual services	16,465	13,619	19,160	(5,541)
Commodities	3,595	6,109	4,895	1,214
Capital outlay	-	2,000	2,000	-
TOTAL COUNTY TREASURER	101,573	102,703	118,275	(15,572)
EMERGENCY MANAGEMENT				
Personal services	40,363	42,623	85,000	(42,377)
Contractual services	6,033	8,051	12,200	(4,149)
Commodities	2,941	2,973	15,500	(12,527)
Capital outlay	5,653	2,014	20,000	(17,986)
Transfer to Emergency Management Capital Outlay Fund	20,000	-	-	-
TOTAL EMERGENCY MANAGEMENT	74,990	55,661	132,700	(77,039)
COMPUTER PROCESSING				
Personal services	5,193	2,400	5,500	(3,100)
Contractual services	117,861	126,462	132,800	(6,338)
Commodities	1,075	2,492	3,000	(508)
Capital outlay	1,582	-	-	-
TOTAL COMPUTER PROCESSING	125,711	131,354	141,300	(9,946)
CLERK OF DISTRICT COURT				
Contractual services	76,221	56,386	57,000	(614)
Commodities	1,135	1,567	8,000	(6,433)
Capital outlay	5,500	6,060	-	6,060
TOTAL CLERK OF DISTRICT COURT	82,856	64,013	65,000	(987)
SHERIFF & LAW ENFORCEMENT CENTER				
Personal services	-	-	-	-
Contractual services	-	-	-	-
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL SHERIFF & LAW ENFORCEMENT CENTER	-	-	-	-

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
HUMAN RESOURCES				
Personal services	$ 42,188	$ 45,862	$ 60,000	$ (14,138)
Contractual services	6,250	2,252	6,250	(3,998)
Commodities	444	1,121	1,500	(379)
Capital outlay	-	-	2,250	(2,250)
TOTAL HUMAN RESOURCES	48,882	49,235	70,000	(20,765)
COUNTY COUNSELOR				
Personal services	12,560	-	-	-
Contractual services	1,051	-	-	-
Commodities	-	-	-	-
TOTAL COUNTY COUNSELOR	13,611	-	-	-
ZONING				
Personal services	3,600	4,278	3,600	678
Contractual services	627	180	5,550	(5,370)
Commodities	-	-	200	(200)
TOTAL ZONING	4,227	4,458	9,350	(4,892)
APPROPRIATIONS				
Conservation district	25,000	25,000	25,000	-
Economic development	50,000	50,000	50,000	-
Fair board	22,500	22,500	22,500	-
Hospital Maintenance	572,076	622,188	622,188	-
Ambulance	572,076	622,188	622,188	-
OCCK	21,800	21,800	21,800	-
Audit and budget	46,577	74,540	62,500	12,040
Insurance	146,091	170,370	167,000	3,370
Juvenile detention	15,388	63,228	17,000	46,228
County coroner	16,609	24,143	45,000	(20,857)
Mental Health	33,500	33,500	33,500	-
LEPP services	12,000	2,250	1,500	750
TOTAL APPROPRIATIONS	1,533,617	1,731,707	1,690,176	41,531
OTHER				
Other	12,376	13,009	53,500	(40,491)
Cash forward	-	-	579,166	(579,166)
Transfer to:				
County Capital Outlay Reserve Fund	101,540	-	-	-
Solid Waste Fund	-	-	135,000	(135,000)
Law Enforcement Center Capital Outlay Fund	135,000	-	-	-
Law Enforcement Center Fund	-	-	-	-
TOTAL OTHER	248,916	13,009	767,666	(754,657)
TOTAL EXPENDITURES	$ 3,920,100	$ 2,865,204	$ 3,930,067	$ (1,064,863)

OTTAWA COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,295,716	$ 2,467,053	$ 2,523,485	$ (56,432)
Delinquent tax	36,512	40,704	19,000	21,704
Motor vehicle tax	146,628	157,612	43,284	114,328
Recreational vehicle tax	3,607	3,972	987	2,985
16/20M vehicle tax	10,088	10,777	5,120	5,657
Commercial vehicle fees	4,412	5,399	1,415	3,984
Watercraft tax	-	-	1,788	(1,788)
Special city and county highway	440,260	427,445	436,343	(8,898)
Void warrants	-	19,772	-	19,772
Reimbursements	17,891	8,502	20,000	(11,498)
TOTAL RECEIPTS	2,955,114	3,141,236	$ 3,051,422	$ 89,814
EXPENDITURES				
Personal services	925,133	995,194	$ 1,093,200	$ (98,006)
Contractual services	547,589	498,618	540,500	(41,882)
Commodities	773,845	862,899	986,000	(123,101)
Capital outlay	620,506	394,149	763,500	(369,351)
Transfer to Special Machinery Fund	200,000	473,500	-	473,500
Bridge construction	14,581	10,720	-	10,720
Cash forward	-	-	368,566	(368,566)
TOTAL EXPENDITURES	3,081,654	3,235,080	$ 3,751,766	$ (516,686)
RECEIPTS OVER (UNDER) EXPENDITURES	(126,540)	(93,844)		
UNENCUMBERED CASH, BEGINNING	910,853	784,313		
UNENCUMBERED CASH, ENDING	$ 784,313	$ 690,469		

OTTAWA COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ (7)	$ 202,831	$ 207,400	$ (4,569)
Delinquent tax	2,170	1,926	1,000	926
Motor vehicle tax	13,464	-	-	-
Recreational vehicle tax	331	-	-	-
16/20M vehicle tax	1,058	990	-	990
Commercial vehicle fees	405	-	-	-
Watercraft tax	-	-	-	-
Reimbursements	-	-	-	-
TOTAL RECEIPTS	17,421	205,747	$ 208,400	$ (2,653)
EXPENDITURES				
Cash forward	-	-	$ 207,400	$ (207,400)
Construction costs	72,021	44,798	952,876	(908,078)
TOTAL EXPENDITURES	72,021	44,798	$ 1,160,276	$ (1,115,478)
RECEIPTS OVER (UNDER) EXPENDITURES	(54,600)	160,949		
UNENCUMBERED CASH, BEGINNING	1,045,876	991,276		
UNENCUMBERED CASH, ENDING	$ 991,276	$ 1,152,225		

OTTAWA COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 147,554	$ 152,072	$ 155,547	$ (3,475)
Delinquent tax	2,559	2,669	1,000	1,669
Motor vehicle tax	10,365	10,130	2,781	7,349
Recreational vehicle tax	255	255	63	192
16/20M vehicle tax	814	762	329	433
Commercial vehicle fees	312	347	91	256
Watercraft tax	-	-	115	(115)
Transfer from Noxious Weed Capital Outlay Fund	-	40,000	-	40,000
Chemical sales	55,653	35,139	20,000	15,139
TOTAL RECEIPTS	217,512	241,374	$ 179,926	$ 61,448
EXPENDITURES				
Personal services	48,582	64,488	$ 100,000	$ (35,512)
Contractual services	8,001	55,379	24,300	31,079
Commodities	68,235	59,196	96,500	(37,304)
Capital outlay	4,795	191	-	191
Cash forward	-	-	7,118	(7,118)
Transfer to Noxious Weed Capital Outlay Fund	100,000	5,000	5,000	-
TOTAL EXPENDITURES	229,613	184,254	$ 232,918	$ (48,664)
RECEIPTS OVER (UNDER) EXPENDITURES	(12,101)	57,120		
UNENCUMBERED CASH, BEGINNING	102,204	90,103		
UNENCUMBERED CASH, ENDING	$ 90,103	$ 147,223		

OTTAWA COUNTY, KANSAS

SERVICES FOR AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 93,261	$ 101,416	$ 103,698	$ (2,282)
Delinquent tax	1,476	1,677	300	1,377
Motor vehicle tax	6,739	6,403	1,759	4,644
Recreational vehicle tax	166	161	40	121
16/20M vehicle tax	182	496	208	288
Commercial vehicle fees	203	219	58	161
Watercraft tax	-	-	73	(73)
Grants and reimbursements	64,460	85,176	45,000	40,176
Fares	-	-	-	-
TOTAL RECEIPTS	166,487	195,548	$ 151,136	$ 44,412
EXPENDITURES				
Personal services	59,710	117,019	$ 119,500	$ (2,481)
Contractual services	47,847	64,744	82,025	(17,281)
Commodities	7,939	6,736	11,400	(4,664)
Capital outlay	21,083	-	-	-
Cash forward	-	-	53,408	(53,408)
TOTAL EXPENDITURES	136,579	188,499	$ 266,333	$ (77,834)
RECEIPTS OVER (UNDER) EXPENDITURES	29,908	7,049		
UNENCUMBERED CASH, BEGINNING	284,439	314,347		
UNENCUMBERED CASH, ENDING	$ 314,347	$ 321,396		

OTTAWA COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 93,261	$ 101,416	$ 103,698	$ (2,282)
Delinquent tax	1,598	1,691	500	1,191
Motor vehicle tax	6,739	6,402	1,759	4,643
Recreational vehicle tax	166	161	40	121
16/20M vehicle tax	231	495	208	287
Commercial vehicle fees	203	219	58	161
Watercraft tax	-	-	73	(73)
Reimbursements and grants	251,255	109,482	130,000	(20,518)
TOTAL RECEIPTS	353,453	219,866	$ 236,336	$ (16,470)
EXPENDITURES				
Personal services	197,660	184,523	$ 230,000	$ (45,477)
Contractual services	117,496	32,417	39,575	(7,158)
Commodities	43,707	55,420	60,050	(4,630)
Capital outlay	19,837	-	5,000	(5,000)
Cash forward	-	-	13,634	(13,634)
TOTAL EXPENDITURES	378,700	272,360	$ 348,259	$ (75,899)
RECEIPTS OVER (UNDER) EXPENDITURES	(25,247)	(52,494)		
UNENCUMBERED CASH, BEGINNING	168,575	143,328		
UNENCUMBERED CASH, ENDING	$ 143,328	$ 90,834		

OTTAWA COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 79,784	$ 48,410	$ 49,494	$ (1,084)
Delinquent tax	1,026	1,146	200	946
Motor vehicle tax	3,789	5,477	1,505	3,972
Recreational vehicle tax	93	138	34	104
16/20M vehicle tax	298	278	178	100
Commercial vehicle fees	114	188	49	139
Watercraft tax	-	-	62	(62)
Reimbursements	5,405	520	-	520
TOTAL RECEIPTS	90,509	56,157	$ 51,522	$ 4,635
EXPENDITURES				
Personal services	19,896	16,749	$ 20,000	$ (3,251)
Contractual services	12,146	9,537	27,000	(17,463)
Commodities	41,132	14,249	20,000	(5,751)
Capital outlay	1,057	244	10,000	(9,756)
Cash forward	-	-	8,431	(8,431)
Transfer to Election Capital Outlay Fund	-	15,000	5,000	10,000
TOTAL EXPENDITURES	74,231	55,779	$ 90,431	$ (34,652)
RECEIPTS OVER (UNDER) EXPENDITURES	16,278	378		
UNENCUMBERED CASH, BEGINNING	24,545	40,823		
UNENCUMBERED CASH, ENDING	$ 40,823	$ 41,201		

OTTAWA COUNTY, KANSAS

HISTORICAL COLLECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 75,849	$ 78,334	$ 80,039	$ (1,705)
Delinquent tax	987	1,239	-	1,239
Motor vehicle tax	3,633	5,208	1,431	3,777
Recreational vehicle tax	89	131	33	98
16/20M vehicle tax	222	267	169	98
Commercial vehicle fees	109	178	47	131
Watercraft tax	-	-	59	(59)
Grants	-	-	100,000	(100,000)
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	80,889	85,357	$ 181,778	$ (96,421)
EXPENDITURES				
Personal services	45,710	37,506	$ 70,000	$ (32,494)
Contractual services	6,643	11,859	24,000	(12,141)
Commodities	557	1,768	1,500	268
Capital outlay	-	-	15,000	(15,000)
Cash forward	-	-	109,484	(109,484)
Transfer to Historical Museum Improvement Fund	-	15,000	-	15,000
TOTAL EXPENDITURES	52,910	66,133	$ 219,984	$ (153,851)
RECEIPTS OVER (UNDER) EXPENDITURES	27,979	19,224		
UNENCUMBERED CASH, BEGINNING	106	28,085		
UNENCUMBERED CASH, ENDING	$ 28,085	$ 47,309		

OTTAWA COUNTY, KANSAS

BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 98,376	$ 101,415	$ 103,722	$ (2,307)
Delinquent tax	1,664	1,766	-	1,766
Motor vehicle tax	6,739	6,754	1,854	4,900
Recreational vehicle tax	166	170	42	128
16/20M vehicle tax	529	495	219	276
Commercial vehicle fees	203	231	61	170
Watercraft tax	-	-	77	(77)
Reimbursements	-	-	-	-
TOTAL RECEIPTS	107,677	110,831	$ 105,975	$ 4,856
EXPENDITURES				
Contractual services	13,621	192,852	$ 100,000	$ 92,852
Cash forward	-	-	333,349	(333,349)
TOTAL EXPENDITURES	13,621	192,852	$ 433,349	$ (240,497)
RECEIPTS OVER (UNDER) EXPENDITURES	94,056	(82,021)		
UNENCUMBERED CASH, BEGINNING	324,365	418,421		
UNENCUMBERED CASH, ENDING	$ 418,421	$ 336,400		

OTTAWA COUNTY, KANSAS

APPRAISER'S FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 172,651	$ 152,686	$ 156,171	$ (3,485)
Delinquent tax	2,576	2,812	1,000	1,812
Motor vehicle tax	9,452	11,854	3,256	8,598
Recreational vehicle tax	232	299	74	225
16/20M vehicle tax	742	695	385	310
Commercial vehicle fees	284	406	106	300
Watercraft tax	-	-	135	(135)
Miscellaneous	4,601	3,409	-	3,409
TOTAL RECEIPTS	190,538	172,161	$ 161,127	$ 11,034
EXPENDITURES				
Personal services	109,109	131,566	$ 150,000	$ (18,434)
Contractual services	27,663	21,411	18,000	3,411
Commodities	4,168	3,248	13,900	(10,652)
Zoning	-	-	-	-
Capital outlay	-	4,361	25,105	(20,744)
Cash forward	-	-	-	-
TOTAL EXPENDITURES	140,940	160,586	$ 207,005	$ (46,419)
RECEIPTS OVER (UNDER) EXPENDITURES	49,598	11,575		
UNENCUMBERED CASH, BEGINNING	37,674	87,272		
UNENCUMBERED CASH, ENDING	$ 87,272	$ 98,847		

OTTAWA COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,000,782	$ 1,890,323	$ 1,933,575	$ (43,252)
Delinquent tax	30,931	33,815	11,000	22,815
Motor vehicle tax	118,629	137,363	37,725	99,638
Recreational vehicle tax	2,918	3,462	860	2,602
16/20M vehicle tax	9,668	8,718	4,462	4,256
Commercial vehicle fees	3,569	4,705	1,233	3,472
Watercraft tax	-	-	1,559	(1,559)
Void warrants	4,868	60,892	-	60,892
Reimbursements	-	40,000	-	40,000
TOTAL RECEIPTS	2,171,365	2,179,278	$ 1,990,414	$ 188,864
EXPENDITURES				
FICA	227,039	232,798	$ 314,600	$ (81,802)
Health & Dental Insurance	665,728	975,142	939,250	35,892
Other Insurance	3,053	2,573	9,000	(6,427)
Health & Dental Claims	176,901	-	456,500	(456,500)
KPERS	261,459	283,974	314,600	(30,626)
KP&F	77,846	81,465	126,500	(45,035)
Contractual services	30,677	25,836	110,581	(84,745)
Workmans Compensation	51,494	58,021	75,000	(16,979)
Employee appreciation	-	-	12,606	(12,606)
Miscellaneous	-	-	40,000	(40,000)
Cash forward	-	-	19,052	(19,052)
TOTAL EXPENDITURES	1,494,197	1,659,809	$ 2,417,689	$ (757,880)
RECEIPTS OVER (UNDER) EXPENDITURES	677,168	519,469		
UNENCUMBERED CASH, BEGINNING	372,642	1,049,810		
UNENCUMBERED CASH, ENDING	$ 1,049,810	$ 1,569,279		

OTTAWA COUNTY, KANSAS

SHERIFF FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ -	$ 1,337,786	$ 1,368,431	$ (30,645)
Delinquent tax	-	6,282	-	6,282
Motor vehicle tax	-	-	-	-
Recreational vehicle tax	-	-	-	-
16/20M vehicle tax	-	-	-	-
Commercial vehicle fees	-	-	-	-
Watercraft tax	-	-	-	-
Reimbursements	-	-	40,000	(40,000)
Transfer from Law Enforcement Fund	-	-	4,971	(4,971)
Dispatcher and deputy charges	-	8,237	20,000	(11,763)
TOTAL RECEIPTS	-	1,352,305	$ 1,433,402	$ (81,097)
EXPENDITURES				
Salaries	-	778,109	$ 928,000	$ (149,891)
Contractual services	-	205,285	219,400	(14,115)
Commodities	-	50,463	84,700	(34,237)
Capital outlay	-	107,628	110,000	(2,372)
Transfer to Law Enforcement Capital Outlay Fund	-	91,302	91,302	-
Reimburse Law Enforcement Fund	-	56,779	-	56,779
Cash forward	-	-	-	-
TOTAL EXPENDITURES	-	1,289,566	$ 1,433,402	$ (143,836)
RECEIPTS OVER (UNDER) EXPENDITURES	-	62,739		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ 62,739		

OTTAWA COUNTY, KANSAS

ALCOHOL AND DRUG ABUSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 3,052	$ 2,825	$ 12,256	$ (9,431)
EXPENDITURES				
Appropriation	200	-	$ 500	$ (500)
Cash forward	-	-	31,004	(31,004)
TOTAL EXPENDITURES	200	-	$ 31,504	$ (31,504)
RECEIPTS OVER (UNDER) EXPENDITURES	2,852	2,825		
UNENCUMBERED CASH, BEGINNING	17,585	20,437		
UNENCUMBERED CASH, ENDING	$ 20,437	$ 23,262		

OTTAWA COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 3,052	$ 2,825	$ -	$ 2,825
EXPENDITURES				
Appropriation	-	-	$ 556	$ (556)
Cash forward	-	-	5,562	(5,562)
TOTAL EXPENDITURES	-	-	$ 6,118	$ (6,118)
RECEIPTS OVER (UNDER) EXPENDITURES	3,052	2,825		
UNENCUMBERED CASH, BEGINNING	6,674	9,726		
UNENCUMBERED CASH, ENDING	$ 9,726	$ 12,551		

OTTAWA COUNTY, KANSAS

OTTAWA COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 65,001	$ 73,579	$ 60,000	$ 13,579
Interest earned	1,099	775	-	775
TOTAL RECEIPTS	66,100	74,354	$ 60,000	$ 14,354
EXPENDITURES				
Operating expenses and equipment	56,239	55,302	$ 122,745	$ (67,443)
RECEIPTS OVER (UNDER) EXPENDITURES	9,861	19,052		
UNENCUMBERED CASH, BEGINNING	2,745	12,606		
UNENCUMBERED CASH, ENDING	$ 12,606	$ 31,658		

OTTAWA COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from Election Fund	$ 3,000	$ 15,000	$ 5,000	$ 10,000
Reimbursements	-	-	-	-
TOTAL RECEIPTS	3,000	15,000	$ 5,000	$ 10,000
EXPENDITURES				
Capital Outlay	-	-	$ 5,000	$ (5,000)
RECEIPTS OVER (UNDER) EXPENDITURES	3,000	15,000		
UNENCUMBERED CASH, BEGINNING	-	3,000		
UNENCUMBERED CASH, ENDING	$ 3,000	$ 18,000		

OTTAWA COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from Noxious Weed Fund	$ 100,000	$ 5,000	$ 5,000	$ -
EXPENDITURES				
Capital Outlay	-	-	$ 31,816	$ (31,816)
Transfer to Noxious Weed Fund	-	40,000	-	40,000
TOTAL EXPENDITURES	-	40,000	$ 31,816	$ 8,184
RECEIPTS OVER (UNDER) EXPENDITURES	100,000	(35,000)		
UNENCUMBERED CASH, BEGINNING	21,816	121,816		
UNENCUMBERED CASH, ENDING	$ 121,816	$ 86,816		

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-18

	Emergency Management Capital Outlay Fund		County Capital Outlay Reserve Fund	
	2024	2025	2024	2025
RECEIPTS				
Transfer from General Fund	$ 20,000	$ -	$ 198,340	$ 114,000
Reimbursements	-	-	-	-
TOTAL RECEIPTS	20,000	-	198,340	114,000
EXPENDITURES				
Contractual services	64	-	-	-
Capital outlay	-	-	-	107,158
TOTAL EXPENDITURES	64	-	-	107,158
RECEIPTS OVER (UNDER) EXPENDITURES	19,936	-	198,340	6,842
UNENCUMBERED CASH, BEGINNING	49,502	69,438	743,759	942,099
UNENCUMBERED CASH, ENDING	$ 69,438	$ 69,438	$ 942,099	$ 948,941

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-19

	Historical Museum Improvement Fund		Special Highway Improvement Reserve Fund	
	2024	2025	2024	2025
RECEIPTS				
Transfer from Road and Bridge Fund	$ -	$ -	$ -	$ -
Transfer from Historical Collection Fund	-	15,000	-	-
Donations and other	4,375	981	-	-
Reimbursements	-	-	-	-
TOTAL RECEIPTS	4,375	15,981	-	-
EXPENDITURES				
Construction costs	-	-	-	-
Capital outlay	558	-	-	-
TOTAL EXPENDITURES	558	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	3,817	15,981	-	-
UNENCUMBERED CASH, BEGINNING	84,749	88,566	540,841	540,841
UNENCUMBERED CASH, ENDING	$ 88,566	$ 104,547	$ 540,841	$ 540,841

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-20

	Reappraisal Equipment Reserve Fund		Equipment Reserve Fund	
	2024	2025	2024	2025
RECEIPTS				
Transfers in	$ -	$ -	$ -	$ -
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	-
UNENCUMBERED CASH, ENDING	$ 714	$ 714	$ -	$ -

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-21

	Prosecutor's Training & Assistance Fund		Sheriff Special Drug Enforcement Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 1,189	$ 1,502	$ -	$ -
EXPENDITURES				
Contractual services	272	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	917	1,502	-	-
UNENCUMBERED CASH, BEGINNING	6,889	7,806	20	20
UNENCUMBERED CASH, ENDING	$ 7,806	$ 9,308	$ 20	$ 20

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-22

	Disaster Assistance Fund		Law Enforcement Center Capital Outlay Fund	
	2024	2025	2024	2025
RECEIPTS				
Grants	$ -	$ -	$ -	$ -
Miscellaneous	437	200	-	-
Transfer from Law Enforcement Center Fund	-	-	-	91,302
Transfer from General Fund	-	-	135,000	-
TOTAL RECEIPTS	437	200	135,000	91,302
EXPENDITURES				
Contractual services	2,913	318	-	102,796
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	2,913	318	-	102,796
RECEIPTS OVER (UNDER) EXPENDITURES	(2,476)	(118)	135,000	(11,494)
UNENCUMBERED CASH, BEGINNING	14,392	11,916	296,686	431,686
UNENCUMBERED CASH, ENDING	$ 11,916	$ 11,798	$ 431,686	$ 420,192

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-23

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 11,678	$ 12,168	$ 1,809	$ 2,336
Interest earned	-	-	-	-
TOTAL RECEIPTS	11,678	12,168	1,809	2,336
EXPENDITURES				
Contractual services	6,166	16,180	2,203	343
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	6,166	16,180	2,203	343
RECEIPTS OVER (UNDER) EXPENDITURES	5,512	(4,012)	(394)	1,993
UNENCUMBERED CASH, BEGINNING	94,065	99,577	12,990	12,596
UNENCUMBERED CASH, ENDING	$ 99,577	$ 95,565	$ 12,596	$ 14,589

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-24

	County Treasurer Technology Fund		Special Vehicle Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 1,951	$ 2,336	$ 669,971	$ 677,767
EXPENDITURES				
Personal services	-	-	49,749	52,450
Contractual services	-	4,686	607,214	614,287
Commodities	-	-	2,838	2,397
Capital outlay	-	-	-	2,000
Transfer to General Fund	-	-	10,288	10,171
TOTAL EXPENDITURES	-	4,686	670,089	681,305
RECEIPTS OVER (UNDER) EXPENDITURES	1,951	(2,350)	(118)	(3,538)
UNENCUMBERED CASH, BEGINNING	14,937	16,888	10,288	10,170
UNENCUMBERED CASH, ENDING	$ 16,888	$ 14,538	$ 10,170	$ 6,632

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-25

	Coronavirus Relief Fund		Diversion	
	2024	2025	2024	2025
RECEIPTS				
Grants	$ -	$ -	$ -	$ -
Fees	-	-	16,589	14,146
TOTAL RECEIPTS	-	-	16,589	14,146
EXPENDITURES				
Contractual services	366,668	-	6,978	3,615
RECEIPTS OVER (UNDER) EXPENDITURES	(366,668)	-	9,611	10,531
UNENCUMBERED CASH, BEGINNING	366,668	-	5,374	14,985
UNENCUMBERED CASH, ENDING	$ -	$ -	$ 14,985	$ 25,516

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-26

	RWR Incentive Program		Special County Machinery	
	2024	2025	2024	2025
RECEIPTS				
Transfer from Equipment Reserve Fund	$ -	$ -	$ 385,212	$ -
Transfer from Road and Bridge Fund	-	-	200,000	473,500
Grants	-	30,000	-	-
TOTAL RECEIPTS	-	30,000	585,212	473,500
EXPENDITURES				
Capital outlay	-	-	-	369,177
RECEIPTS OVER (UNDER) EXPENDITURES	-	30,000	585,212	104,323
UNENCUMBERED CASH, BEGINNING	-	-	-	585,212
UNENCUMBERED CASH, ENDING	$ -	$ 30,000	$ 585,212	$ 689,535

OTTAWA COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-27

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Special assessments	$ 353,087	$ 389,481	$ 347,444	$ 42,037
Collection fees	36,038	36,676	20,000	16,676
TOTAL RECEIPTS	389,125	426,157	$ 367,444	$ 58,713
EXPENDITURES				
Contractual services	459,117	498,181	$ 435,750	$ 62,431
Commodities	-	-	5,000	(5,000)
Capital outlay	-	-	20,387	(20,387)
Cash forward	-	-	86,612	(86,612)
TOTAL EXPENDITURES	459,117	498,181	$ 547,749	$ (49,568)
RECEIPTS OVER (UNDER) EXPENDITURES	(69,992)	(72,024)		
UNENCUMBERED CASH, BEGINNING	248,253	178,261		
UNENCUMBERED CASH, ENDING	$ 178,261	$ 106,237		

OTTAWA COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-28

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Prisoner housing	$ 82,240	$ -	$ -	$ -
Miscellaneous	15,947	-	-	-
Reimbursement from Sheriff Fund	-	56,779	-	56,779
Transfer from General Fund	-	-	-	-
Other reimbursements and miscellaneous	85	-	-	-
TOTAL RECEIPTS	98,272	56,779	$ -	$ 56,779
EXPENDITURES				
Personal services	227,517	-	$ -	$ -
Contractual services	33,048	17,795	-	17,795
Commodities	48,838	1,796	-	1,796
Capital outlay	33,502	-	-	-
Commissary	-	-	-	-
Transfer to Sheriff Fund	-	-	4,971	(4,971)
Cash forward	-	-	-	-
TOTAL EXPENDITURES	342,905	19,591	4,971	14,620
Adjustment for qualifying budget credits	-	-	56,779	(56,779)
TOTAL FOR COMPARISON	342,905	19,591	$ 61,750	$ (42,159)
RECEIPTS OVER (UNDER) EXPENDITURES	(244,633)	37,188		
UNENCUMBERED CASH, BEGINNING	248,971	4,338		
UNENCUMBERED CASH, ENDING	$ 4,338	$ 41,526		

OTTAWA COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-29

	Historical Endowment Fund		Hospice Memorial Fund	
	2024	2025	2024	2025
RECEIPTS				
Donations and other	$ -	$ -	$ -	$ -
EXPENDITURES				
Contractual services	-	-	6,000	9,000
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(6,000)	(9,000)
UNENCUMBERED CASH, BEGINNING	15,525	15,525	35,400	29,400
UNENCUMBERED CASH, ENDING	$ 15,525	$ 15,525	$ 29,400	$ 20,400

OTTAWA COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-30

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 31,088	$ 26,045	$ 26,545	$ (500)
Delinquent tax	515	444	500	(56)
Motor vehicle tax	785	2,134	587	1,547
Recreational vehicle tax	19	54	13	41
16/20M vehicle tax	-	58	69	(11)
Commercial vehicle fees	24	73	19	54
Watercraft tax	-	-	24	(24)
TOTAL RECEIPTS	32,431	28,808	$ 27,757	$ 1,051
EXPENDITURES				
Principal payments - Jail Improvement	25,000	25,000	$ 31,707	$ (6,707)
Interest payments - Jail Improvement	11,375	10,625	5,043	5,582
Cash forward	-	-	2,500	(2,500)
Miscellaneous	-	-	-	-
TOTAL EXPENDITURES	36,375	35,625	$ 39,250	$ (3,625)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,944)	(6,817)		
UNENCUMBERED CASH, BEGINNING	15,656	11,712		
UNENCUMBERED CASH, ENDING	$ 11,712	$ 4,895		

OTTAWA COUNTY, KANSAS

HOSPITAL DEBT SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2025
(With Comparative Actual Totals For Prior Year Ended December 31, 2024)

Schedule 2-31

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 279,091	$ 272,992	$ 279,148	$ (6,156)
Delinquent tax	5,318	5,211	3,000	2,211
Motor vehicle tax	22,829	19,161	5,261	13,900
Recreational vehicle tax	562	483	120	363
16/20M vehicle tax	1,793	1,678	622	1,056
Commercial vehicle fees	687	656	172	484
Watercraft tax	-	-	217	(217)
Interest earned	7,189	3,622	-	3,622
TOTAL RECEIPTS	317,469	303,803	$ 288,540	$ 15,263
EXPENDITURES				
Principal payments	280,000	280,000	$ 299,632	$ (19,632)
Interest payments	50,300	48,480	21,748	26,732
Cash forward	-	-	12,693	(12,693)
Miscellaneous	1,500	-	-	-
TOTAL EXPENDITURES	331,800	328,480	$ 334,073	$ (5,593)
RECEIPTS OVER (UNDER) EXPENDITURES	(14,331)	(24,677)		
UNENCUMBERED CASH, BEGINNING	70,310	55,979		
UNENCUMBERED CASH, ENDING	$ 55,979	$ 31,302		

OTTAWA COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2025

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	$ 9,639,518	$ 17,401,151	$ 16,306,608	$ 10,734,061
Redemption	42,742	244,439	235,838	51,343
Delinquent personal tax	2,727	49,928	50,804	1,851
Motor vehicle tax	216,439	1,392,522	1,386,539	222,422
Commercial vehicle fees	1,349	31,455	32,446	358
Incomplete payment holding account	10,638	50,615	51,297	9,956
STATE FUNDS				
State educational building	-	112,903	112,903	-
State institutional building	-	56,452	56,452	-
Drivers' license fees	161	16,240	16,240	161
SUBDIVISION FUNDS				
School districts	-	5,534,515	5,534,515	-
Townships	864,945	486,588	573,540	777,993
Cities	-	957,878	957,878	-
Library	-	138,465	138,465	-
Fire districts	371,861	608,775	576,607	404,029
Cemetery districts	125,721	179,965	182,784	122,902
Central Kansas Extension District #3	8	160,664	160,664	8
Watershed districts	-	24,304	24,304	-
OTHER AGENCY FUNDS				
Insurance claim	651,335	233,480	205,511	679,304
Payroll clearing	3,749	909,901	907,694	5,956
Insufficient funds	(2,996)	6,786	3,937	(147)
Jail bond cost of issuance	91	-	-	91
Checking accounts				
Sheriff	5,070	24,193	26,107	3,156
Inmate Commissary	4,833	-	1,299	3,534
Register of Deeds	-	84,098	84,098	-
Law Library	14,258	7,631	8,143	13,746
TOTAL	$ 11,952,449	$ 28,712,948	$ 27,634,673	$ 13,030,724