POTTAWATOMIE COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

POTTAWATOMIE COUNTY, KANSAS
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VARNEY
& ASSOCIATES, CPAs, LLC

March 4, 2025

County Commissioners
Pottawatomie County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Pottawatomie County, Kansas (the County), as of and for the year ended December 31, 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 matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

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

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

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

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

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 15,825,983	$ 11,317	$ 40,428,487	$ 40,384,994	$ 15,880,793	$ 258,034	$ 16,138,827
Bond and Interest Funds							
Bond and Interest	1,719,617	-	2,983,373	2,852,340	1,850,650	-	1,850,650
Special Purpose Funds							
ARPA Grant - Covid-19	1,389,288	-	-	1,389,288	-	-	-
Court Trustee	526	-	11	537	-	-	-
Regional Library	1,619	-	512,837	510,801	3,655	-	3,655
Rural Highway System	3,044,028	-	4,631,373	4,737,168	2,938,233	55,180	2,993,413
Tort Liability	217,410	-	134,672	171,179	180,903	-	180,903
Historical Society	139,870	-	57,134	57,500	139,504	-	139,504
Special Parks and Recreation	162,607	-	11,787	27,000	147,394	-	147,394
Special Alcohol Program	90,620	-	22,548	22,400	90,768	-	90,768
Regional Library Employee Benefit Fund	131	-	58,243	57,716	658	-	658
Noxious Weed Chemical	83,624	-	275,621	255,151	104,094	-	104,094
County 911	406,773	-	235,810	145,999	496,584	-	496,584
Offender Registration Fund	36,557	-	6,980	2,881	40,656	-	40,656
Concealed Carry	17,186	-	1,365	-	18,551	-	18,551
Fight Addiction	44,983	-	53,091	20,996	77,078	536	77,614
Special Highway Improvement	10,339,518	100,816	4,853,545	2,785,626	12,508,253	-	12,508,253
Attorney Check Fee	36,405	-	3,806	3,341	36,870	-	36,870
Attorney Forfeiture Fund	8,019	-	-	1,152	6,867	-	6,867
Law Enforcement Trust	9,805	-	-	5,500	4,305	-	4,305
Capital Improvement	28,751,376	-	7,287,533	6,730,525	29,308,384	-	29,308,384
Equipment Reserve	3,249,224	-	2,176,784	1,791,203	3,634,805	-	3,634,805
Prosecuting Attorney Training	3,518	-	1,478	3,664	1,332	-	1,332
Special Auto	158,187	-	216,884	220,196	154,875	-	154,875
Register of Deeds Technology	69,104	-	35,545	21,748	82,901	-	82,901
VIN Registration Fees	203,102	-	31,840	29,746	205,196	-	205,196
Clerks Technology	3,472	-	21,037	4,175	20,334	-	20,334
Employee Benefit Reserve Fund	2,500,011	-	-	-	2,500,011	-	2,500,011
Treasurers Technology	50,305	-	10,285	5,652	54,938	-	54,938
PTO/ESL Payout Reserve	992,295	-	125,000	155,643	961,652	-	961,652
Donations	3,909	-	3,253	2,867	4,295	-	4,295
Fair Association	-	-	1	1	-	-	-

(Continued)

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

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Projects Funds							
Green Valley/Hwy 24 Intersection	$ 282,291	$ -	$ -	$ 62,053	$ 220,238	$ -	$ 220,238
Timber Creek Stormwater	12,713	-	-	-	12,713	-	12,713
Wildcat Woods Unit 2 Construction	40,000	-	-	-	40,000	-	40,000
Business Funds							
Blue Township Sewer Operations	2,105,075	-	1,450,616	1,164,637	2,391,054	25,928	2,416,982
Blue Township Sewer Reserve	771,961	-	263,571	521,949	513,583	27,676	541,259
Timbercreek Water Operations	219,255	-	211,357	211,720	218,892	418	219,310
Timbercreek Water Reserve	685,022	-	61,084	140,123	605,983	-	605,983
Fostoria Sewer Operations	19,425	-	2,314	4,667	17,072	10	17,082
Fostoria Sewer Reserve	23,243	-	1,251	-	24,494	-	24,494
Brook Ridge Sewer Operations	135,618	-	29,363	3,182	161,799	30	161,829
Brook Ridge Sewer Reserve	82,275	-	950	-	83,225	-	83,225
Stormwater Structures	44,100	-	-	-	44,100	-	44,100
County Sewer Specials	574	-	17,428	18,002	-	-	-
Total County (Excluding Agency Funds)	$ 73,980,624	$ 112,133	$ 66,218,257	$ 64,523,322	$ 75,787,692	$ 367,812	$ 76,155,504

(Continued)

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

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entity							
Fire Districts							
No. 3 Onaga	$ 127,251	$ 5,085	$ 53,985	$ 129,758	$ 56,563	$ -	$ 56,563
No. 3 Onaga Reserve	-	-	27,739	23,542	4,197	-	4,197
No. 5 Blue Township	207,933	-	456,775	358,340	306,368	106	306,474
No. 5 Blue Township Reserve	672,328	-	280,922	83,789	869,461	-	869,461
No. 10 St. George	229	-	21	250	-	-	-
Consolidated Fire District #1	1,777,729	-	1,570,105	1,108,404	2,239,430	313	2,239,743
Consolidated Fire District #1 Reserve	1,414,559	-	650,000	326,978	1,737,581	-	1,737,581
Pottawatomie County Economic Development Corporation	1,328,428	-	580,690	332,298	1,576,820	-	1,576,820
Pottawatomie County Extension Council	119,526	-	472,117	441,171	150,472	-	150,472
Total Reporting Entity	$ 79,628,607	$ 117,218	$ 70,310,611	$ 67,327,852	$ 82,728,584	$ 368,231	$ 83,096,815

Composition of Cash:	
Checking Accounts	$ 9,185,884
Money Market	45,311,572
Certificates of Deposit	36,500,000
Treasury Bills	5,999,568
Kansas Municipal Investment Pool	16,337,347
Change fund and petty cash	1,100
Savings	2,456
Clerk of the District Court	250,289
Pottawatomie County Sheriff	4,003
Law Library	64,723
Pottawatomie County Economic Development Corporation (Related Municipal Entity)	1,576,820
Pottawatomie County Extension Council (Related Municipal Entity)	150,472
Total Cash	$ 115,384,234
Agency Funds (per Schedule 3)	(32,287,419)
Total Reporting Entity	$ 83,096,815

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

Note 1: Summary of Significant Accounting Policies

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

Municipal Financial Reporting Entity

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

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

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

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

Note 2: Budgetary Information

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

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

If the 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 County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the following fund: Fire District No. 3 Onaga.

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

Note 2: Budgetary Information (Continued)

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

Special Purpose Funds

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

Business Funds

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

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

Special Assessments

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

Cash and Investments

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

Reimbursements

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

Property Taxes

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

Note 3: Stewardship, Compliance and Accountability

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

Adjustments to Legal Budgets

The County Commission approved two budget adjustments during the year. These adjustments did not change the total for the funds; it was reallocations within the funds. The adjustments affected the following:

General Fund	Fire District No. 3 Onaga
Rural Highway System Fund	Fire District No. 5 Blue Township
Offender Registration Fund	Consolidated Fire District No. 1
Timber Creek Water Operations Fund	

Note 4: Deposits and Investments

As of December 31, 2024, the County had the following investments and maturities:

Investment Type	Cost	Maturity	Rating
Certificates of Deposits	$ 36,500,000	Less than 2 years	N/A
Treasury Bills	5,999,568	Less than 1 year	N/A
Kansas Municipal Investment Pool	16,337,347	Less than 1 year	N/A
Total Fair Value	$ 58,836,915		

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

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

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

Investments	Percentage of Investments
Certificates of Deposits	62%
Treasury Bills	10%
Kansas Municipal Investment Pool	28%

Custodial credit risk - deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federally depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are from December 1 - January 29 and May 1-June 29.

At December 31, 2024, the carrying amount of the County's deposits, including certificates of deposit, was $91,323,993 and the bank balance was $92,170,096. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $63,564,015 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 4: Deposits and Investments (Continued)

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

At December 31, 2024, the County had invested $16,337,347 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature.

State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers. The County also holds $5,999,568 in Treasury Bills that are fully backed by the federal government.

Related Municipal Entity Cash Balances

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

At year-end, the carrying amount of the Pottawatomie County Economic Development's deposits including certificates of deposit was $1,576,820 and the bank balance was $1,598,454. Of the bank balance, $250,000 was covered by FDIC insurance and the remaining balance was not secured.

Of the above balance, $79,806 is being held in a fund with Kansas Rural Communities Foundation (KRCF) for Pottawatomie County Economic Development (PCED) which can be withdrawn at any time and used for whatever purposes PCED sees fit. KRCF retains any interest earned on the funds as payment for handling the funds.

At year-end, the carrying amount of the Pottawatomie County Extension's deposits was $150,472 and the bank balance was $177,687. The entire bank balance was covered by FDIC insurance.

Note 5: Long-Term Debt

The following is a summary of debt transactions of the County, for the year ended December 31, 2024. See Notes 15 and 16 for the schedules of long-term liabilities and current maturities of long-term debt.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
General Obligation Bonds	$ 26,163,729	$ -	$ 1,501,600	$ 24,662,129
Revolving Notes	1,187,206	-	135,578	1,051,628
Total	$ 27,350,935	$ -	$ 1,637,178	$ 25,713,757

Total interest expense for the year was $908,148 for these debt issues.

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

The amount of debt for each type is as follows:

	Sewer Districts	Water Districts	Street Improvements	End of Year
General				
Obligation Bonds	$ 5,485,975	$ 2,704,655	$ 16,471,499	$ 24,662,129

Note 5: Long-Term Debt (Continued)

Bonded Indebtedness Limitation

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

Total Assessed Valuation as of November 2023	$ 776,138,620
3% Debt Limit	23,284,159
Total Outstanding General Obligation Debt	$ 24,662,129
Less: Portions Excluded per K.S.A. 19-27a07 and 19-3540	(5,871,694)
Less: Portions Excluded per K.S.A. 68-728	(16,471,499)
Total Outstanding Eligible General Obligation Debt	$ 2,318,936
General Obligation Debt Margin	$ 20,965,223

Related Municipal Entity Long-Term Debt

In 2019, the Consolidated Fire District #1 entered into a finance lease of $2,087,000 for pumper and tanker trucks, expiring through 2029, at an imputed interest rate of 2.68 percent. During 2020, the Fire District also entered into a finance lease of $300,000 for air packs, expiring through 2025, at an imputed interest rate of 1.95%. The proceeds were receipted into the Consolidated FD #1 Lease Purchase capital project fund. Total interest paid for the year was $35,679.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Consolidated Fire District #1 - Finance Leases	$ 1,415,233	$ -	$ 267,713	$ 1,147,520

Fire District #5 was obligated at December 31, 2019 for a capital lease of $200,000 for a pumper truck, expiring through 2024, at an imputed interest rate of 3.35 percent. The proceeds were receipted into the FD #5 Lease Purchase capital project fund. During 2021, the Fire District also entered into a capital lease of $110,000 for a tanker, expiring through 2026, at an imputed interest rate of 1.97%. Total interest paid for the year was $1,224.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Fire District #5 - Finance Leases	$ 90,399	$ -	$ 44,989	$ 45,410

Note 6: Defined Benefit Pension Plan

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

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

Note 6: Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $887,436 for KPERS and $1,053,892 for KP&F for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $7,862,644 and $9,746,614 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 7: Deferred Compensation Plan

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

Note 8: Other Post Employment Benefit

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

Under the Consolidated Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 9: Other Employment Benefit

The County provides certain vacation time benefits, i.e., paid time off (PTO), to full and part-time employees based upon length of service with the County. Upon reaching the maximum number of hours accrued per policy, the leave accrual will change to extended leave and be deposited into the full time employee's Extended Sick Leave (ESL) account. Exempt employees' maximum accrual and carryover is 80 hours above and beyond that of non-exempt personnel for PTO and ESL. Upon voluntary separation of employment, employees in good standing shall be paid the balance of accrued PTO up to maximum per policy. Employees with less than 10 years of continuous service shall be paid 25% of unused ESL; an employee with at least 10 but less than 20 years of service shall be paid 37.5% of unused ESL; an employee with at least 20 years of service but less than 30 years of service shall be paid 50% of unused ESL; an employee with 30 or more years of service shall be paid 75% of unused ESL.

Note 9: Other Employment Benefit (Continued)

At December 31, 2024, the County's liability for paid time off is approximately $1,023,070 and the liability for extended sick leave is approximately $502,075.

Accrual per pay period (in hours):

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

Max Carryover (in hours):

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

ESL Maximum Payout Hours:

Years of Service	Shift Type			
	Part-Time	40 hr/wk	EMS Shift	Exempt
Less than 10 Years	90	180	187.5	200
10 - 19 Years	135	270	281.25	300
20 - 29 Years	180	360	375	400
More than 30 Years	270	540	562.5	600

Note 10: Capital Projects

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

Project Name	Expenditures to Date	Project Authorizations
Excel Road North Extension	$ 504,205	$ 764,330
Armstrong Road Bridge	162,849	165,270
Aiken Switch Deck Rehab	269,729	334,631
Onaga Deck Rehab	320,988	352,140
Louisville Road Bridge	693,825	2,178,624
Flush Road / Kirtner Widening	48,807	54,880
Elbo Creek Detention Pond	175,173	1,392,675
Havensville Road Bridge	176,220	845,611
Flush Rd / Oak Ridge Stabilization	9,000	40,000
Louis Vieux Stabilization	11,500	51,000
Myers Valley Stabilization	9,500	39,000
Major Jenkins Bridge	63,000	235,000
Neuchatel Bridge	9,500	68,000
Old Post / Lewis Wilson Road	15,000	20,000
Total	$ 2,469,296	$ 6,541,161

Note 11: Commitments and Contingencies

Construction Contracts: At December 31, 2024, the County had several pending construction project contracts. Commitments related to significant contracts include contracts for the County's street improvements.

Risk Management: The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County manages these various risks of loss through commercial insurance with varying deductibles. Deductibles are $2,500 for vehicles and equipment and $10,000 for property. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

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

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

Note 12: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 1,856,997
General	Special Highway	K.S.A. 68-590	4,200,000
General	Capital Projects	K.S.A. 19-120	5,500,000
General	PTO/ESL Payout Reserve	Resolution	125,000
ARPA	General	Resolution	278,056
Rural Highway	General	Resolution	2,100,748
Fair Association	General	Resolution	1
Blue Township Ops	Blue Township Sewer Reserve	K.S.A. 12-631	146,404
Timber Creek Water Ops	Timber Creek Water Reserve	K.S.A. 19-120	61,084
Fire District #5 Blue Township	Fire District #5 Reserve	K.S.A. 19-119	277,817
Fire District #10 St George	Consolidated Fire District #1	Resolution	250
Consolidated Fire District #1	Consolidated Fire District #1 Reserve	K.S.A. 19-119	650,000
Fire District #6 Olsburg	Consolidated Fire District #1	Resolution	2
Special Auto	General	Resolution	158,187
Eagle Landing 2005A Bond	2014A Bond Projects	Resolution	59,923
Eagle Landing 2005B Bond	2014A Bond Projects	Resolution	20,140
Wildcat Woods	2014A Bond Projects	Resolution	25,445
Eagle Landing 2006A Bond	2016A Bond Projects	Resolution	45,558
Wildcat Woods 2006C Bond	2016A Bond Projects	Resolution	141,153
2007A Bond Projects	2016A Bond Projects	Resolution	64,650
Whispering Meadows	2016A Bond Projects	Resolution	23,712
Elbo Creek Estates	2016A Bond Projects	Resolution	8,918
Nelsons Ridge 2011A Bond	2017A Bond Projects	Resolution	49,398
Wildcat Woods 2008B Bond	2018A Bond Projects	Resolution	13,315
Sunset Ridge 2010A Bond	2018A Bond Projects	Resolution	13,040
Whispering Meadows 2012A Bond	2018A Bond Projects	Resolution	6,755
			$ 15,826,553

Note 13: Concentration

The County receives approximately 50% of its ad valorem taxes from one taxpayer who operates a coal burning electric generation plant located in the County.

Note 14: Subsequent Events

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

Note 15: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
1995 Fostoria	5.25%	10/19/1995	$ 46,029	10/19/2035	$ 23,729	$ -	$ 1,600	$ (1,600)	$ 22,129	$ 1,246
2014-A WM2/EC3	2.00/3.35%	9/29/2014	3,405,000	10/1/2034	780,000	-	130,000	(130,000)	650,000	21,858
2015-A Nelson's Ridge II/Wildcat Woods III	2.00/4.00%	10/21/2015	1,295,000	10/1/2035	860,000	-	60,000	(60,000)	800,000	28,550
2016-A Elb Crk IV/Nln Rdg III/Wsp Mdw III/BK Rdg II	2.00/3.00%	10/6/2016	4,570,000	10/1/2036	2,260,000	-	335,000	(335,000)	1,925,000	51,200
2017-A Elb Crk V/Flg Lf II/Nlsn Rdg IV/Snst Rdg III/Wsp Mdw IV	.90/3.00%	10/11/2017	3,410,000	10/1/2037	2,455,000	-	165,000	(165,000)	2,290,000	63,253
2018-A BR3/JSG/NR5/WM5/WW2	3.00/4.00%	10/10/2018	4,080,000	10/1/2038	3,165,000	-	205,000	(205,000)	2,960,000	113,769
2021-A GW/HHL1/HHL2/HHT/IA1/NR6PH1/WM6/WW3	1.25/4.00%	9/23/2021	7,180,000	10/1/2041	6,635,000	-	290,000	(290,000)	6,345,000	165,375
2022-A BR4 / NR6AW / WM7	2.25-3.70%	9/22/2022	2,905,000	10/1/2042	2,815,000	-	100,000	(100,000)	2,715,000	113,381
2023-A IA2 / NR6Ph2 / NR6Ph3 / WG1 / WG2	4.00-5.00%	9/21/2023	7,170,000	10/1/2043	7,170,000	-	215,000	(215,000)	6,955,000	320,101
Total General Obligation Bonds					$ 26,163,729	$ -	$ 1,501,600	$ (1,501,600)	$ 24,662,129	$ 878,733
Revolving Loan										
C20 1786-01 Blue Township Sewer	2.55%	1/8/2010	3,463,000	9/1/2031	$ 1,187,206	$ -	$ 135,578	$ (135,578)	$ 1,051,628	$ 29,415
Finance Leases										
4 Pumpers & 4 Tankers (RME)	2.68%	8/23/19	2,087,000	10/1/2029	$ 1,322,064	$ -	$ 205,904	$ (205,904)	$ 1,116,160	$ 34,158
42 Air Packs (RME)	1.95%	3/13/20	300,000	4/1/2025	93,169	-	61,809	(61,809)	31,360	1,521
Pumper (RME)	3.35%	1/14/19	200,000	4/1/2024	22,947	-	22,947	(22,947)	-	389
Tanker (RME)	1.97%	8/16/21	110,000	10/1/2026	67,452	-	22,042	(22,042)	45,410	1,224
Total Finance Leases					$ 1,505,632	$ -	$ 312,702	$ (312,702)	$ 1,192,930	$ 37,292
Total Contractual Indebtedness					$ 28,856,567	$ -	$ 1,949,880	$ (1,949,880)	$ 26,906,687	$ 945,440

Note 16: Maturity of Long-Term Debt

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

	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	Total
PRINCIPAL									
General obligation bond	$ 1,561,600	$ 1,541,700	$ 1,411,800	$ 1,396,900	$ 1,377,000	$ 7,346,600	$ 6,636,529	$ 3,390,000	$ 24,662,129
Revolving loans	139,057	142,626	146,286	150,040	153,890	319,729	-	-	1,051,628
Finance leases	265,317	240,123	223,073	229,109	235,308	-	-	-	1,192,930
Total Principal	$ 1,965,974	$ 1,924,449	$ 1,781,159	$ 1,776,049	$ 1,766,198	$ 7,666,329	$ 6,636,529	$ 3,390,000	$ 26,906,687
INTEREST									
General obligation bond	$ 820,453	$ 768,379	$ 715,080	$ 663,328	$ 612,751	$ 2,341,884	$ 1,196,645	$ 271,700	$ 7,390,220
Revolving loans	25,936	22,367	18,707	14,953	11,102	10,255	-	-	103,320
Finance leases	29,676	23,204	16,989	10,953	4,753	-	-	-	85,575
Total Interest	$ 876,065	$ 813,950	$ 750,776	$ 689,234	$ 628,606	$ 2,352,139	$ 1,196,645	$ 271,700	$ 7,579,115

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

POTTAWATOMIE COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	$ 40,776,903	$ 490,071	$ 41,266,974	$ 40,384,994	$ (881,980)
Bond and Interest Funds	3,564,059	-	3,564,059	2,852,340	(711,719)
Court Trustee	601	-	601	537	(64)
Regional Library	510,801	-	510,801	510,801	-
Rural Highway System	6,117,646	129,592	6,247,238	4,737,168	(1,510,070)
Tort Liability	238,754	-	238,754	171,179	(67,575)
Historical Society	114,315	-	114,315	57,500	(56,815)
Special Parks and Recreation	84,132	-	84,132	27,000	(57,132)
Special Alcohol Program	54,217	-	54,217	22,400	(31,817)
Regional Library Employee Benefit Fund	57,716	-	57,716	57,716	-
Noxious Weed Chemical	277,720	-	277,720	255,151	(22,569)
County 911	440,271	14,950	455,221	145,999	(309,222)
Offender Registration	43,848	-	43,848	2,881	(40,967)
Concealed Carry	25,821	-	25,821	-	(25,821)
Fight Addiction	238,000	20,996	258,996	20,996	(238,000)
Business Funds					
Blue Township Sewer Operations	2,876,901	-	2,876,901	1,164,637	(1,712,264)
Timbercreek Water	391,399	-	391,399	211,720	(179,679)
Fostoria Sewer Operations	19,255	-	19,255	4,667	(14,588)
Brook Ridge Sewer Operations	84,644	-	84,644	3,182	(81,462)
Fire Districts					
No. 3 Onaga	186,321	-	186,321	129,758	(56,563)
No. 5 Blue Township	500,605	-	500,605	358,340	(142,265)
No. 10 St. George	2,000	-	2,000	250	(1,750)
Consolidated Fire District No. 1	2,193,900	138	2,194,038	1,108,404	(1,085,634)
	$ 58,799,829	$ 655,747	$ 59,455,576	$ 52,227,620	$ (7,227,956)

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 22,247,487	$ 22,396,225	$ (148,738)
Delinquent tax	127,309	40,000	87,309
In lieu of tax	50,080	35,000	15,080
Franchise fees	12,281	13,000	(719)
Local alcohol liquor tax	11,787	5,000	6,787
Motor vehicle tax	1,048,592	825,000	223,592
Vehicles rent excise tax	6,803	-	6,803
Sales and compensating use tax	5,736,755	4,050,000	1,686,755
Fines, forfeitures, and penalties	98,363	51,000	47,363
City and County Highway Fund	905,917	750,000	155,917
16/20M vehicle tax	19,989	16,000	3,989
District coroner fee	15,492	11,500	3,992
Recreation vehicle tax	26,216	15,000	11,216
Commercial vehicle tax	88,744	65,000	23,744
Watercraft tax	10,179	6,000	4,179
Licenses and permits	413,917	300,500	113,417
Charges for services	2,233,668	1,359,200	874,468
Use of property	4,074,616	1,002,400	3,072,216
Reimbursements and grants	633,336	30,000	603,336
Miscellaneous receipts	129,962	60,000	69,962
Transfers in	2,536,994	1,635,000	901,994
Total Cash Receipts	$ 40,428,487	$ 32,665,825	$ 7,762,662

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Commission			
Personnel services	$ 112,902	$ 117,244	$ (4,342)
Contractual services	5,502	24,350	(18,848)
Commodities	618	1,750	(1,132)
Transfers out	1,000	1,000	-
Total County Commission	$ 120,022	$ 144,344	$ (24,322)
County Attorney			
Personnel services	$ 602,928	$ 603,115	$ (187)
Contractual services	63,426	74,725	(11,299)
Commodities	9,300	16,800	(7,500)
Transfers out	10,000	10,000	-
Total County Attorney	$ 685,654	$ 704,640	$ (18,986)
Clerk of the District Court			
Contractual services	$ 390,659	$ 390,700	$ (41)
Commodities	5,792	5,800	(8)
Transfers out	3,000	3,000	-
Total Clerk of the District Court	$ 399,451	$ 399,500	$ (49)
Court Service Officer			
Contractual services	$ 12,737	$ 15,500	$ (2,763)
District Coroner			
Contractual services	$ 137,319	$ 140,000	$ (2,681)
Financial and Administrative			
Personnel services	$ 642,964	$ 651,522	$ (8,558)
Contractual services	45,310	64,625	(19,315)
Commodities	2,885	8,350	(5,465)
Transfers out	7,000	7,000	-
Total Financial and Administrative	$ 698,159	$ 731,497	$ (33,338)
Appraiser			
Personnel services	$ 458,031	$ 458,277	$ (246)
Contractual services	73,094	102,360	(29,266)
Commodities	8,952	17,425	(8,473)
Transfers out	10,000	10,000	-
Total Appraiser	$ 550,077	$ 588,062	$ (37,985)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Building and Grounds			
Personnel services	$ 165,015	$ 165,979	$ (964)
Contractual services	525,010	572,700	(47,690)
Commodities	45,642	61,800	(16,158)
Capital outlay	169,831	170,000	(169)
Transfers out	10,000	10,000	-
Total Building and Grounds	$ 915,498	$ 980,479	$ (64,981)
County Clerk			
Personnel services	$ 251,182	$ 253,023	$ (1,841)
Contractual services	11,693	35,650	(23,957)
Commodities	3,327	5,450	(2,123)
Transfers out	3,000	3,000	-
Total County Clerk	$ 269,202	$ 297,123	$ (27,921)
Computer Expense			
Personnel services	$ -	$ 420	$ (420)
Contractual services	258,255	280,500	(22,245)
Commodities	654	13,000	(12,346)
Capital outlay	2,888	11,500	(8,612)
Transfers out	60,000	60,000	-
Total Computer Expense	$ 321,797	$ 365,420	$ (43,623)
Register of Deeds			
Personnel services	$ 230,316	$ 231,355	$ (1,039)
Contractual services	14,020	19,820	(5,800)
Commodities	15,319	19,200	(3,881)
Transfers out	1,000	1,000	-
Total Register of Deeds	$ 260,655	$ 271,375	$ (10,720)
Election Expense			
Personnel services	$ 11,664	$ 26,060	$ (14,396)
Contractual services	62,825	70,400	(7,575)
Commodities	24,323	30,200	(5,877)
Transfers out	20,000	20,000	-
Total Election Expense	$ 118,812	$ 146,660	$ (27,848)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Employee Benefits			
Personnel services	$ 187,472	$ 190,000	$ (2,528)
Contractual services	5,821,109	5,829,961	(8,852)
Commodities	2,257	5,000	(2,743)
Transfers out	1,930,000	1,930,000	-
Grant personnel services	1,501	-	1,501
Grant contractual services	21,119	-	21,119
Adjustment for qualifying budget credits	-	22,620	(22,620)
Total Employee Benefits	$ 7,963,458	$ 7,977,581	$ (14,123)
Geographic Information System			
Personnel services	$ 92,388	$ 92,896	$ (508)
Contractual services	1,636	5,100	(3,464)
Commodities	799	2,780	(1,981)
Transfers out	50,000	50,000	-
Total Geographic Information System	$ 144,823	$ 150,776	$ (5,953)
County Treasurer			
Personnel services	$ 354,265	$ 354,292	$ (27)
Contractual services	33,312	33,700	(388)
Commodities	4,645	4,650	(5)
Transfers out	1,000	1,000	-
Total County Treasurer	$ 393,222	$ 393,642	$ (420)
Unclassified			
Contractual services	$ 363,370	$ 365,900	$ (2,530)
Commodities	6,921	8,000	(1,079)
Capital outlay	54,306	54,350	(44)
Transfers out	5,555,000	5,555,650	(650)
Allocations	150	150	-
Total Unclassified	$ 5,979,747	$ 5,984,050	$ (4,303)
Zoning and Planning			
Personnel services	$ 181,469	$ 229,511	$ (48,042)
Contractual services	6,180	12,785	(6,605)
Commodities	1,866	2,740	(874)
Transfers out	1,000	1,000	-
Total Zoning and Planning	$ 190,515	$ 246,036	$ (55,521)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Emergency Medical Services			
Personnel services	$ 2,584,478	$ 2,627,610	$ (43,132)
Contractual services	114,955	129,950	(14,995)
Commodities	176,339	207,750	(31,411)
Capital outlay	1,318	1,500	(182)
Transfers out	250,000	250,000	-
Grant contractual services	1,888	-	1,888
Grant commodities	1,266	-	1,266
Adjustment for qualifying budget credits	-	3,154	(3,154)
Total Emergency Medical Services	$ 3,130,244	$ 3,219,964	$ (89,720)
Emergency Management			
Personnel services	$ 126,537	$ 151,422	$ (24,885)
Contractual services	19,078	28,765	(9,687)
Commodities	17,354	20,150	(2,796)
Transfers out	45,000	45,000	-
Grant personnel services	25,634	-	25,634
Adjustment for qualifying budget credits	-	25,634	(25,634)
Total Emergency Management	$ 233,603	$ 270,971	$ (37,368)
Fire Supervisor			
Personnel services	$ 86,149	$ 86,987	$ (838)
Contractual services	5,977	8,985	(3,008)
Commodities	6,465	13,000	(6,535)
Transfers out	7,500	7,500	-
Grant contractual services	137	-	137
Adjustment for qualifying budget credits	-	137	(137)
Total Fire Supervisor	$ 106,228	$ 116,609	$ (10,381)
Sheriff			
Personnel services	$ 2,676,407	$ 2,682,685	$ (6,278)
Contractual services	223,017	252,670	(29,653)
Commodities	185,925	205,010	(19,085)
Transfers out	320,400	320,400	-
Grant personnel services	3,122	-	3,122
Grant contractual services	26,653	-	26,653
Adjustment for qualifying budget credit	-	29,775	(29,775)
Total Sheriff	$ 3,435,524	$ 3,490,540	$ (55,016)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Detention Center			
Personnel services	$ 668,208	$ 670,801	$ (2,593)
Contractual services	85,071	96,038	(10,967)
Commodities	123,453	128,600	(5,147)
Transfers out	25,000	25,000	-
Total Detention Center	$ 901,732	$ 920,439	$ (18,707)
Juvenile Detention			
Contractual services	$ 36,272	$ 50,000	$ (13,728)
Commodities	-	5,000	(5,000)
Total Juvenile Detention	$ 36,272	$ 55,000	$ (18,728)
Cemeteries			
Contractual services	$ 12,596	$ 15,500	$ (2,904)
Commodities	510	840	(330)
Total Cemeteries	$ 13,106	$ 16,340	$ (3,234)
Noxious Weed			
Personnel services	$ 355,483	$ 360,804	$ (5,321)
Contractual services	42,820	56,550	(13,730)
Commodities	94,368	115,450	(21,082)
Capital outlay	1,417	1,500	(83)
Transfers out	25,597	25,700	(103)
Grant personnel services	1,262	-	1,262
Adjustment for qualifying budget credits	-	1,262	(1,262)
Total Noxious Weed	$ 520,947	$ 561,266	$ (40,319)
Road and Bridge			
Personnel services	$ 2,489,773	$ 2,492,715	$ (2,942)
Contractual services	2,598,155	2,613,502	(15,347)
Commodities	1,439,573	1,440,650	(1,077)
Capital outlay	6,024	14,065	(8,041)
Transfers out	3,250,000	3,250,000	-
Grant commodities	51,322	-	51,322
Adjustment for qualifying budget credits	-	51,322	(51,322)
Total Road and Bridge	$ 9,834,847	$ 9,862,254	$ (27,407)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Solid Waste Disposal			
Personnel services	$ 140,067	$ 142,205	$ (2,138)
Contractual services	575,470	599,770	(24,300)
Commodities	28,641	32,350	(3,709)
Capital outlay	-	-	-
Transfers out	60,000	70,000	(10,000)
Grant contractual services	108	-	108
Adjustment for qualifying budget credits	-	108	(108)
Total Solid Waste Disposal	$ 804,286	$ 844,433	$ (40,147)
County Health			
Personnel services	$ 277,533	$ 289,722	$ (12,189)
Contractual services	26,790	45,250	(18,460)
Commodities	140,123	180,350	(40,227)
Transfers out	15,000	15,000	-
Grant personnel services	132,633	-	132,633
Grant contractual services	93,104	-	93,104
Grant commodities	20,824	-	20,824
Grant capital outlay	13,293	-	13,293
Adjustment for qualifying budget credits	-	259,854	(259,854)
Total County Health	$ 719,300	$ 790,176	$ (70,876)
Health Care Distributions			
Pawnee Mental Health	$ 107,770	$ 107,770	$ -
Big Lakes Development	188,199	188,199	-
Community Health Ministry	10,000	10,000	-
3 Rivers Independent Living	20,000	20,000	-
Total Health Care Distributions	$ 325,969	$ 325,969	$ -
Public Transportation			
Personnel services	$ 37,207	$ 52,676	$ (15,469)
Contractual services	43,140	65,900	(22,760)
Commodities	6,508	30,950	(24,442)
Transfers out	10,000	10,000	-
Grant personnel services	65,122	-	65,122
Grant contractual services	19,671	-	19,671
Grant commodities	11,412	-	11,412
Adjustment for qualifying budget credits	-	96,205	(96,205)
Total Public Transportation	$ 193,060	$ 255,731	$ (62,671)
Aging Services			
Contractual services	$ 43,882	$ 62,550	$ (18,668)
Commodities	-	1,000	(1,000)
Allocations	38,100	38,100	-
Capital outlay	4,065	4,100	(35)
Total Aging Services	$ 86,047	$ 105,750	$ (19,703)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Environment Health			
Personnel services	$ 89,600	$ 90,135	$ (535)
Contractual services	2,792	6,570	(3,778)
Commodities	3,326	5,500	(2,174)
Transfers out	5,000	5,000	-
Total Environment Health	$ 100,718	$ 107,205	$ (6,487)
County Park Operations			
Contractual services	$ -	$ 1,500	$ (1,500)
Commodities	71	4,250	(4,179)
Transfers out	6,500	6,500	-
Total County Park Operations	$ 6,571	$ 12,250	$ (5,679)
Conservation District			
Allocations and Distributions	$ 90,000	$ 90,000	$ -
Economic Development			
Allocations and Distributions	$ 240,000	$ 240,000	$ -
Extension Service			
Allocations and Distributions	$ 345,392	$ 345,392	$ -
County Fair Operations			
Allocations and Distributions	$ 100,000	$ 100,000	$ -
Total Expenditures	$ 40,384,994	$ 41,266,974	$ (881,980)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 43,493		
UNENCUMBERED CASH - JANUARY 1	15,825,983		
PLUS: CANCELLED ENCUMBRANCES	11,317		
UNENCUMBERED CASH - DECEMBER 31	$ 15,880,793		

POTTAWATOMIE COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Special assessments	$ 2,508,392	$ 3,345,232	$ (836,840)
Delinquent specials	2,974	-	2,974
Transfers in	472,007	-	472,007
Total Receipts	$ 2,983,373	$ 3,345,232	$ (361,859)
EXPENDITURES			
Debt payments			
Principal	$ 1,501,600	$ 2,286,600	$ (785,000)
Interest	878,733	1,058,632	(179,899)
Transfers out	472,007	218,827	253,180
Total Expenditures	$ 2,852,340	$ 3,564,059	$ (711,719)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 131,033		
UNENCUMBERED CASH - JANUARY 1	1,719,617		
UNENCUMBERED CASH - DECEMBER 31	$ 1,850,650		

POTTAWATOMIE COUNTY, KANSAS
ARPA GRANT - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS	
Grant proceeds	$ -
EXPENDITURES	
Quarantine Wages	
Grant personnel services	$ 3,817
Grant contractual services	645
Total Quarantine Wages	$ 4,462
Storm Water Detention	
Grant contractual services	$ 1,688
Loss of Revenue	
Grant transfers out	$ 278,056
Medical Supplies	
Grant capital outlay	$ 36,000
Radio Tower Equipment	
Grant contractual services	$ 45,209
Grant capital outlay	33,915
Total Radio Tower Equipment	$ 79,124
1.4% COLA	
Grant personnel services	$ 74,820
Grant contractual services	16,473
Total 1.4% COLA	$ 91,293
Salzer Rd Improvements	
Grant contractual services	$ 898,665
Total Expenditures	$ 1,389,288
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,389,288)
UNENCUMBERED CASH - JANUARY 1	1,389,288
UNENCUMBERED CASH - DECEMBER 31	$ -

POTTAWATOMIE COUNTY, KANSAS
COURT TRUSTEE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash receipts			
Interest earned	$ 11	$ 50	$ (39)
EXPENDITURES			
Capital outlay	$ 537	$ 601	$ (64)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (526)		
UNENCUMBERED CASH - JANUARY 1	526		
UNENCUMBERED CASH - DECEMBER 31	$ -		

POTTAWATOMIE COUNTY, KANSAS
REGIONAL LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 486,366	$ 489,303	$ (2,937)
Delinquent tax	2,549	-	2,549
Motor vehicle tax	21,119	18,369	2,750
16/20M vehicle tax	454	37	417
Recreation vehicle tax	559	441	118
Commercial vehicle tax	1,574	666	908
Watercraft tax	216	180	36
Total Cash Receipts	$ 512,837	$ 508,996	$ 3,841
EXPENDITURES			
Allocations and distributions	$ 510,801	$ 510,801	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,036		
UNENCUMBERED CASH - JANUARY 1	1,619		
UNENCUMBERED CASH - DECEMBER 31	$ 3,655		

POTTAWATOMIE COUNTY, KANSAS
RURAL HIGHWAY SYSTEM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 4,009,210	$ 4,025,000	$ (15,790)
Delinquent tax	19,364	-	19,364
Motor vehicle tax	164,840	145,266	19,574
Vehicles rent excise tax	620	-	620
16/20 M vehicle tax	3,988	3,400	588
Recreation vehicle tax	4,504	3,755	749
Commercial vehicle tax	10,992	4,560	6,432
Watercraft tax	1,876	2,214	(338)
Charges for services	61,394	-	61,394
Grant proceeds	329,592	-	329,592
Rent	497	-	497
Miscellaneous	24,496	-	24,496
Total Cash Receipts	$ 4,631,373	$ 4,184,195	$ 447,178
EXPENDITURES			
Personnel services	$ 394,747	$ 399,687	$ (4,940)
Contractual services	630,628	1,844,000	(1,213,372)
Commodities	1,481,453	1,765,000	(283,547)
Transfers out	2,100,748	2,108,959	(8,211)
Grant contractual services	129,592	-	129,592
Adjustment for qualifying budget credit	-	129,592	(129,592)
Total Expenditures	$ 4,737,168	$ 6,247,238	$ (1,510,070)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (105,795)		
UNENCUMBERED CASH - JANUARY 1	3,044,028		
UNENCUMBERED CASH - DECEMBER 31	$ 2,938,233		

POTTAWATOMIE COUNTY, KANSAS
TORT LIABILITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 127,205	$ 127,982	$ (777)
Delinquent tax	722	-	722
Motor vehicle tax	5,891	5,434	457
Vehicles rent excise tax	39	-	39
16/20M vehicle tax	116	50	66
Recreation vehicle tax	147	124	23
Watercraft tax	57	30	27
Commercial vehicle tax	495	201	294
Total Cash Receipts	$ 134,672	$ 133,821	$ 851
EXPENDITURES			
Contractual services	$ 171,179	$ 238,754	$ (67,575)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (36,507)		
UNENCUMBERED CASH - JANUARY 1	217,410		
UNENCUMBERED CASH - DECEMBER 31	$ 180,903		

POTTAWATOMIE COUNTY, KANSAS
HISTORICAL SOCIETY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 53,968	$ 54,296	$ (328)
Delinquent tax	306	-	306
Motor vehicle tax	2,499	2,306	193
Vehicles rent excise tax	16	-	16
16/20 M vehicle tax	49	40	9
Recreation vehicle tax	62	52	10
Watercraft tax	24	10	14
Commercial vehicle tax	210	85	125
Total Cash Receipts	$ 57,134	$ 56,789	$ 345
EXPENDITURES			
Allocations and distributions	$ 57,500	$ 114,315	$ (56,815)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (366)		
UNENCUMBERED CASH - JANUARY 1	139,870		
UNENCUMBERED CASH - DECEMBER 31	$ 139,504		

POTTAWATOMIE COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor tax	$ 11,787	$ 8,000	$ 3,787
EXPENDITURES			
Allocations and distributions	$ 27,000	$ 84,132	$ (57,132)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (15,213)		
UNENCUMBERED CASH - JANUARY 1	162,607		
UNENCUMBERED CASH - DECEMBER 31	$ 147,394		

POTTAWATOMIE COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor tax	$ 22,548	$ 17,000	$ 5,548
EXPENDITURES			
Allocations and distributions	$ 22,400	$ 54,217	$ (31,817)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 148		
UNENCUMBERED CASH - JANUARY 1	90,620		
UNENCUMBERED CASH - DECEMBER 31	$ 90,768		

POTTAWATOMIE COUNTY, KANSAS
REGIONAL LIBRARY EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 55,066	$ 55,121	$ (55)
Delinquent tax	302	-	302
Motor vehicle tax	2,539	2,156	383
16/20M vehicle tax	53	4	49
Recreation vehicle tax	67	52	15
Watercraft tax	26	10	16
Commercial vehicle tax	190	78	112
Total Cash Receipts	$ 58,243	$ 57,421	$ 822
EXPENDITURES			
Allocations and distributions	$ 57,716	$ 57,716	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 527		
UNENCUMBERED CASH - JANUARY 1	131		
UNENCUMBERED CASH - DECEMBER 31	$ 658		

POTTAWATOMIE COUNTY, KANSAS
NOXIOUS WEED CHEMICAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for services	$ 275,621	$ 225,000	$ 50,621
EXPENDITURES			
Commodities	$ 255,151	$ 262,720	$ (7,569)
Capital outlay	-	15,000	(15,000)
Total Expenditures	$ 255,151	$ 277,720	$ (22,569)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 20,470		
UNENCUMBERED CASH - JANUARY 1	83,624		
PLUS: CANCELLED ENCUMBRANCES	-		
UNENCUMBERED CASH - DECEMBER 31	$ 104,094		

POTTAWATOMIE COUNTY, KANSAS
COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Licenses and permits	$ 202,826	$ 180,000	$ 22,826
Grant proceeds	14,950	-	14,950
Interest on idle funds	16,370	1,000	15,370
Reimbursements	252	-	252
Miscellaneous	1,412	500	912
Total Cash Receipts	$ 235,810	$ 181,500	$ 54,310
EXPENDITURES			
Contractual services	$ 128,813	$ 371,500	$ (242,687)
Commodities	2,236	12,000	(9,764)
Capital outlay	-	56,771	(56,771)
Grant contractual services	14,950	-	14,950
Adjustment for qualifying budget credit	-	14,950	(14,950)
Total Expenditures	$ 145,999	$ 455,221	$ (309,222)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 89,811		
UNENCUMBERED CASH - JANUARY 1	406,773		
UNENCUMBERED CASH - DECEMBER 31	$ 496,584		

POTTAWATOMIE COUNTY, KANSAS
OFFENDER REGISTRATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Licenses and permits	$ 6,980	$ 15,000	$ (8,020)
EXPENDITURES			
Contractual services	$ 2,881	$ 3,000	$ (119)
Commodities	-	40,848	(40,848)
Total Expenditures	$ 2,881	$ 43,848	$ (40,967)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,099		
UNENCUMBERED CASH - JANUARY 1	36,557		
UNENCUMBERED CASH - DECEMBER 31	$ 40,656		

POTTAWATOMIE COUNTY, KANSAS
CONCEALED CARRY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Licenses and permits	$ 1,365	$ 10,000	$ (8,635)
EXPENDITURES			
Commodities	$ -	$ 25,821	$ (25,821)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,365		
UNENCUMBERED CASH - JANUARY 1	17,186		
UNENCUMBERED CASH - DECEMBER 31	$ 18,551		

POTTAWATOMIE COUNTY, KANSAS
FIGHT ADDICTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant proceeds	$ 53,091	$ 100,000	$ (46,909)
EXPENDITURES			
Contractual services	$ -	$ -	$ -
Commodities	-	238,000	(238,000)
Grant contractual services	15,488	-	15,488
Grant commodities	5,508	-	5,508
Adjustment for qualifying budget credit	-	20,996	(20,996)
Total Expenditures	$ 20,996	$ 258,996	$ (238,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 32,095		
UNENCUMBERED CASH - JANUARY 1	44,983		
UNENCUMBERED CASH - DECEMBER 31	$ 77,078		

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2024

	Special Highway Improvement	Attorney Check Fee	Attorney Forfeiture	Law Enforcement Trust Fund	Capital Improvement	Equipment Reserve	Prosecuting Attorney Training
Cash Receipts							
Charges for services	$ -	$ -	$ -	$ -	$ -	$ 143,198	$ -
Reimbursements and grants	653,545	-	-	-	1,787,533	176,589	-
Miscellaneous	-	3,806	-	-	-	-	1,478
Transfers in	4,200,000	-	-	-	5,500,000	1,856,997	-
Total Cash Receipts	$ 4,853,545	$ 3,806	$ -	$ -	$ 7,287,533	$ 2,176,784	$ 1,478
Expenditures							
Contractual services	$ 2,675,019	$ 550	$ 1,050	$ 500	$ 6,314,876	$ 78,729	$ 3,580
Commodities	110,607	-	102	-	67,114	12,368	84
Capital outlay	-	2,791	-	5,000	348,535	1,700,106	-
Total Expenditures	$ 2,785,626	$ 3,341	$ 1,152	$ 5,500	$ 6,730,525	$ 1,791,203	$ 3,664
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,067,919	$ 465	$ (1,152)	$ (5,500)	$ 557,008	$ 385,581	$ (2,186)
UNENCUMBERED CASH - JANUARY 1	10,339,518	36,405	8,019	9,805	28,751,376	3,249,224	3,518
PLUS: CANCELLED ENCUMBRANCES	100,816	-	-	-	-	-	-
UNENCUMBERED CASH - DECEMBER 31	$12,508,253	$ 36,870	$ 6,867	$ 4,305	$ 29,308,384	$ 3,634,805	$ 1,332

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Special Auto	Register of Deeds Technology	VIN Registration Fees	Clerk's Technology	Employee Benefit Reserve	Treasurer's Technology	PTO/ESL Payout Reserve
Cash Receipts							
Licenses and permits	$ 216,883	$ 32,750	$ 31,840	$ 8,188	$ -	$ 8,188	$ -
Interest earned	-	2,795	-	488	-	2,097	-
Grant proceeds	-	-	-	12,361	-	-	-
Reimbursements	1	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	125,000
Total Cash Receipts	$ 216,884	$ 35,545	$ 31,840	$ 21,037	$ -	$ 10,285	$ 125,000
Expenditures							
Personnel services	$ 38,380	$ -	$ -	$ -	$ -	$ -	$ 155,643
Contractual services	12,141	18,253	8,747	-	-	-	-
Commodities	11,488	3,495	3,949	1,476	-	3,017	-
Capital outlay	-	-	17,050	2,699	-	2,635	-
Transfers out	158,187	-	-	-	-	-	-
Total Expenditures	$ 220,196	$ 21,748	$ 29,746	$ 4,175	$ -	$ 5,652	$ 155,643
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,312)	$ 13,797	$ 2,094	$ 16,862	$ -	$ 4,633	$ (30,643)
UNENCUMBERED CASH - JANUARY 1	158,187	69,104	203,102	3,472	2,500,011	50,305	992,295
UNENCUMBERED CASH - DECEMBER 31	$ 154,875	$ 82,901	$ 205,196	$ 20,334	$ 2,500,011	$ 54,938	$ 961,652

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Donations	Fair Association
Cash Receipts		
Delinquent tax	$ -	$ 1
Grant proceeds	-	-
Miscellaneous	3,253	-
Total Cash Receipts	$ 3,253	$ 1
Expenditures		
Contractual services	$ -	$ -
Commodities	867	-
Capital outlay	2,000	-
Transfers out	-	1
Total Expenditures	$ 2,867	$ 1
RECEIPTS OVER (UNDER) EXPENDITURES	$ 386	$ -
UNENCUMBERED CASH - JANUARY 1	3,909	-
UNENCUMBERED CASH - DECEMBER 31	$ 4,295	$ -

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
CAPITAL PROJECT FUNDS
Regulatory Basis
For the Year Ended December 31, 2024

	Green Valley/ Hwy 24 Intersection	Timber Creek Stormwater	Wildcat Woods Unit 2 Construction
Cash Receipts			
Interest earned	$ -	$ -	$ -
Bond proceeds	-	-	-
Transfers in	-	-	-
Total Cash Receipts	$ -	$ -	$ -
Expenditures			
Contractual services	$ 62,053	$ -	$ -
Principal	-	-	-
Interest	-	-	-
Transfers out	-	-	-
Total Expenditures	$ 62,053	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (62,053)	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	282,291	12,713	40,000
UNENCUMBERED CASH - DECEMBER 31	$ 220,238	$ 12,713	$ 40,000

POTTAWATOMIE COUNTY, KANSAS
BLUE TOWNSHIP SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Licenses, permits, fees	$ 4,100	$ -	$ 4,100
Charges for services	1,443,941	1,200,000	243,941
Grant proceeds	2,214	-	2,214
Miscellaneous receipts	361	-	361
Total Cash Receipts	$ 1,450,616	$ 1,200,000	$ 250,616
EXPENDITURES			
Personnel services	$ 106,110	$ 121,494	$ (15,384)
Contractual services	733,895	1,060,000	(326,105)
Commodities	13,235	27,000	(13,765)
Capital outlay	-	1,338,407	(1,338,407)
Debt services	164,993	165,000	(7)
Transfers out	146,404	165,000	(18,596)
Total Expenditures	$ 1,164,637	$ 2,876,901	$ (1,712,264)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 285,979		
UNENCUMBERED CASH - JANUARY 1	2,105,075		
UNENCUMBERED CASH - DECEMBER 31	$ 2,391,054		

POTTAWATOMIE COUNTY, KANSAS
BLUE TOWNSHIP SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Cash Receipts		
Licenses and permits	$	117,167
Transfers in		146,404
Total Cash Receipts	$	263,571
EXPENDITURES		
Contractual services	$	520,605
Commodities		1,344
Total Expenditures	$	521,949
RECEIPTS OVER (UNDER) EXPENDITURES	$	(258,378)
UNENCUMBERED CASH - JANUARY 1		771,961
UNENCUMBERED CASH - DECEMBER 31	$	513,583

POTTAWATOMIE COUNTY, KANSAS
TIMBER CREEK WATER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Sales and compensating use tax	$ 554	$ -	$ 554
Charges for services	208,086	200,000	8,086
Grant proceeds	2,214	-	2,214
Miscellaneous receipts	503	-	503
Total Cash Receipts	$ 211,357	$ 200,000	$ 11,357
EXPENDITURES			
Personnel services	$ 86,160	$ 100,399	$ (14,239)
Contractual services	30,463	48,500	(18,037)
Commodities	34,013	36,500	(2,487)
Capital outlay	-	125,000	(125,000)
Transfers out	61,084	81,000	(19,916)
Total Expenditures	$ 211,720	$ 391,399	$ (179,679)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (363)		
UNENCUMBERED CASH - JANUARY 1	219,255		
UNENCUMBERED CASH - DECEMBER 31	$ 218,892		

POTTAWATOMIE COUNTY, KANSAS
TIMBER CREEK WATER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Cash Receipts		
Transfers in	$	61,084
EXPENDITURES		
Contractual services	$	15,495
Commodities		124,628
Total Expenditures	$	140,123
RECEIPTS OVER (UNDER) EXPENDITURES	$	(79,039)
UNENCUMBERED CASH - JANUARY 1		685,022
UNENCUMBERED CASH - DECEMBER 31	$	605,983

POTTAWATOMIE COUNTY, KANSAS
FOSTORIA SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Charges for services	$ 2,314	$ 3,500	$ (1,186)
EXPENDITURES			
Contractual services	$ 4,657	$ 14,255	$ (9,598)
Commodities	10	5,000	(4,990)
Total Expenditures	$ 4,667	$ 19,255	$ (14,588)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,353)		
UNENCUMBERED CASH - JANUARY 1	19,425		
UNENCUMBERED CASH - DECEMBER 31	$ 17,072		

POTTAWATOMIE COUNTY, KANSAS
FOSTORIA SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Cash Receipts		
Charges for services	$	1,251
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	1,251
UNENCUMBERED CASH - JANUARY 1		23,243
UNENCUMBERED CASH - DECEMBER 31	$	24,494

POTTAWATOMIE COUNTY, KANSAS
BROOK RIDGE SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Charges for services	$ 29,363	$ 25,000	$ 4,363
EXPENDITURES			
Contractual services	$ 3,134	$ 22,000	$ (18,866)
Commodities	48	10,500	(10,452)
Capital outlay	-	52,144	(52,144)
Total Expenditures	$ 3,182	$ 84,644	$ (81,462)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 26,181		
UNENCUMBERED CASH - JANUARY 1	135,618		
UNENCUMBERED CASH - DECEMBER 31	$ 161,799		

POTTAWATOMIE COUNTY, KANSAS
BROOK RIDGE SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Cash Receipts		
Licenses and permits	$	950
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	950
UNENCUMBERED CASH - JANUARY 1		82,275
UNENCUMBERED CASH - DECEMBER 31	$	83,225

POTTAWATOMIE COUNTY, KANSAS
STORMWATER STRUCTURES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

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

POTTAWATOMIE COUNTY, KANSAS
COUNTY SEWER SPECIALS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Cash Receipts		
Special assessments	$	17,428
EXPENDITURES		
Other	$	18,002
RECEIPTS OVER (UNDER) EXPENDITURES	$	(574)
UNENCUMBERED CASH - JANUARY 1		574
UNENCUMBERED CASH - DECEMBER 31	$	-

POTTAWATOMIE COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes				
Current Tax	$ 41,150,581	$ 63,409,637	$ 75,080,875	$ 29,479,343
Current Watercraft	23,414	36,026	36,161	23,279
Current Personal Property	448,098	733,556	742,157	439,497
Current 16/20M Vehicle	47,137	56,827	57,838	46,126
Delinquent Real Estate Tax	268,076	312,646	390,238	190,484
Delinquent Watercraft	283	5,153	4,896	540
Delinquent Personal Property	5,194	70,347	69,337	6,204
Delinquent 16/20M Vehicle	611	4,730	5,036	305
Motor Vehicle	719,111	3,259,098	3,242,047	736,162
Commercial vehicle	172,187	368,392	368,653	171,926
Excise Tax Holding Fund	25,256	27,246	25,449	27,053
Heritage Trust Funds	4,145	16,375	16,617	3,903
Total Distributable Funds	$ 42,864,093	$ 68,300,033	$ 80,039,304	$ 31,124,822
State Funds:				
Educational Building	$ -	$ 816,412	$ 816,412	$ -
Institutional Building	-	408,207	408,207	-
Total State Funds	$ -	$ 1,224,619	$ 1,224,619	$ -
Subdivision Funds:				
School Districts	$ 1,175	$ 36,663,587	$ 36,663,587	$ 1,175
Townships	756	385,970	385,970	756
Cities	514,234	8,692,486	8,671,620	535,100
Cemetery Districts	2	32,691	32,691	2
Drainage Districts	3,365	29,609	28,880	4,094
Hospital Districts	63,891	2,906,706	2,906,573	64,024
Watershed Districts	11,150	337,896	338,163	10,883
Rural Water Districts	2,438	19	-	2,457
Total Subdivision Funds	$ 597,011	$ 49,048,964	$ 49,027,484	$ 618,491

(Continued)

POTTAWATOMIE COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL (CONTINUED)
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll	$ (1,354)	$ 19,298,545	19,297,994	$ (803)
Game Licenses	-	638	638	-
Brook Ridge Sewer Agency	-	11,717	11,717	-
County Activity Fund	1,675	-	-	1,675
Cereal Malt Beverage Stamp	-	250	250	-
Kansas Drivers License	2,697	38,005	38,144	2,558
Motor License	2,987	1,767,046	1,768,707	1,326
Over and Under	32,000	202,322	174,501	59,821
Sales Tax	137,963	1,840,225	1,823,920	154,268
Unclaimed Estates	3,528	-	-	3,528
Rural Housing Incent	-	12,865	12,865	-
Neighborhood Revitalization	-	11,453	11,453	-
Disaster Relief Abatement	2,718	-	-	2,718
Total Other Agency Funds	$ 182,214	$ 23,183,066	$ 23,140,189	$ 225,091
Outside Accounts Considered to be Agency Funds:				
District Court	$ 252,137	$ 199,390	$ 201,238	$ 250,289
Pottawatomie County Sheriff	3,534	62,398	61,929	4,003
Law Library	63,825	10,398	9,500	64,723
Total Outside Accounts	$ 319,496	$ 272,186	$ 272,667	$ 319,015
Total Agency Funds	$ 43,962,814	$ 142,028,868	$ 153,704,263	$ 32,287,419

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY JOINT FIRE DISTRICT NO. 3 ONAGA
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 49,914	$ 50,023	$ (109)
Delinquent tax	277	-	277
Motor vehicle tax	2,951	2,805	146
16/20 M vehicle tax	522	228	294
Recreation vehicle tax	107	84	23
Commercial vehicle tax	149	90	59
Watercraft tax	20	21	(1)
Miscellaneous receipts	45	-	45
Total Cash Receipts	$ 53,985	$ 53,251	$ 734
EXPENDITURES			
Contractual services	$ 18,204	$ 30,000	$ (11,796)
Commodities	16,239	32,000	(15,761)
Capital outlay	95,315	124,321	(29,006)
Total Expenditures	$ 129,758	$ 186,321	$ (56,563)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (75,773)		
UNENCUMBERED CASH - JANUARY 1	127,251		
PLUS CANCELLED ENCUMBRANCES	5,085		
UNENCUMBERED CASH - DECEMBER 31	$ 56,563		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY JOINT FIRE DISTRICT NO. 3 ONAGA RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Cash Receipts		
Sales	$	27,739
EXPENDITURES		
Capital outlay	$	23,542
RECEIPTS OVER (UNDER) EXPENDITURES	$	4,197
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	4,197

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 5 BLUE TOWNSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 408,281	$ 411,939	$ (3,658)
Delinquent tax	2,397	-	2,397
Motor vehicle tax	41,243	33,437	7,806
16/20 M vehicle tax	258	250	8
Recreation vehicle tax	612	455	157
Commercial vehicle tax	3,399	1,768	1,631
Watercraft tax	477	513	(36)
Miscellaneous receipts	108	-	108
Total Cash Receipts	$ 456,775	$ 448,362	$ 8,413
EXPENDITURES			
Personnel services	$ 4,521	$ 5,000	$ (479)
Contractual services	50,319	61,500	(11,181)
Commodities	25,683	33,820	(8,137)
Capital outlay	-	35,000	(35,000)
Transfers out	277,817	365,285	(87,468)
Total Expenditures	$ 358,340	$ 500,605	$ (142,265)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 98,435		
UNENCUMBERED CASH - JANUARY 1	207,933		
UNENCUMBERED CASH - DECEMBER 31	$ 306,368		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 5 BLUE TOWNSHIP RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Cash Receipts		
Grant proceeds	$	3,105
Transfer in		277,817
Total Cash Receipts	$	280,922
EXPENDITURES		
Contractual services	$	2,487
Capital outlay		81,302
Total Expenditures	$	83,789
RECEIPTS OVER (UNDER) EXPENDITURES	$	197,133
UNENCUMBERED CASH - JANUARY 1		672,328
UNENCUMBERED CASH - DECEMBER 31	$	869,461

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 10 ST. GEORGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Delinquent tax	$ 21	$ 2,000	$ (1,979)
EXPENDITURES			
Transfers out	$ 250	$ 2,000	$ (1,750)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (229)		
UNENCUMBERED CASH - JANUARY 1	229		
UNENCUMBERED CASH - DECEMBER 31	$ -		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY CONSOLIDATED FIRE DISTRICT NO. 1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 1,507,905	$ 1,514,942	$ (7,037)
Delinquent tax	6,817	-	6,817
Motor vehicle tax	45,684	41,062	4,622
16/20 M vehicle tax	1,055	800	255
Recreation vehicle tax	1,516	1,265	251
Commercial vehicle tax	5,033	933	4,100
Watercraft tax	514	667	(153)
Grant proceeds	490	-	490
Miscellaneous receipts	471	-	471
Reimbursements	368	-	368
Transfers in	252	-	252
Total Cash Receipts	$ 1,570,105	$ 1,559,669	$ 10,436
EXPENDITURES			
Personnel services	$ 148,794	$ 200,000	$ (51,206)
Contractual services	210,727	297,480	(86,753)
Commodities	82,701	96,420	(13,719)
Capital outlay	16,044	735,000	(718,956)
Transfers out	650,000	865,000	(215,000)
Grant contractual services	138	-	138
Adjustments for qualifying budget credits	-	138	(138)
Total Expenditures	$ 1,108,404	$ 2,194,038	$ (1,085,634)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 461,701		
UNENCUMBERED CASH - JANUARY 1	1,777,729		
UNENCUMBERED CASH - DECEMBER 31	$ 2,239,430		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY CONSOLIDATED FIRE DISTRICT NO. 1 RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Transfers in	$	650,000
EXPENDITURES		
Contractual Services	$	8,691
Commodities		8,818
Capital outlay		309,469
Total Expenditures	$	326,978
RECEIPTS OVER (UNDER) EXPENDITURES	$	323,022
UNENCUMBERED CASH - JANUARY 1		1,414,559
UNENCUMBERED CASH - DECEMBER 31	$	1,737,581

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY ECONOMIC DEVELOPMENT CORPORATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Cash Receipts		
Special projects	$	287,250
Use of property		52,440
Miscellaneous		1,000
Transfers from primary government		240,000
Total Cash Receipts	$	580,690
EXPENDITURES		
Personnel services	$	193,401
Contractual		138,203
Capital outlay		694
Total Expenditures	$	332,298
RECEIPTS OVER (UNDER) EXPENDITURES	$	248,392
UNENCUMBERED CASH - JANUARY 1		1,328,428
PLUS CANCELLED ENCUMBRANCES		-
UNENCUMBERED CASH - DECEMBER 31	$	1,576,820

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Cash Receipts		
Kansas State University reimbursement	$	51,207
Educational services		73,669
Miscellaneous		1,849
Transfers from primary government		345,392
Total Cash Receipts	$	472,117
EXPENDITURES		
Personnel expenditures	$	258,056
Employee benefits		57,582
Contractual and other expenditures		122,518
Material and supplies		3,015
Total Expenditures	$	441,171
RECEIPTS OVER (UNDER) EXPENDITURES	$	30,946
UNENCUMBERED CASH - JANUARY 1		119,526
UNENCUMBERED CASH - DECEMBER 31	$	150,472