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| <p><b>1</b> Call To Order<br/>Prayer<br/>Flag Salute</p>   |                                   | <p>8:00 a.m.</p>  |
| <p><b>2</b> Public Forum<br/><i>This is reserved for public comment for any items not on the agenda limited to 3 minutes</i></p> |                                   | <p>8:00 a.m.</p>  |
| <p><b>3</b> Scott Loyd Engagement Letter</p>   | <p>Tammi Cox, County Clerk</p>    | <p>8:10 a.m.</p>  |
| <p><b>4</b> Mileage for Boards</p>   | <p>Tammi Cox, County Clerk</p>    | <p>8:30 a.m.</p>  |
| <p><b>5</b> USD 239 MOU</p>  | <p>Jeff Ebel, County Attorney</p> | <p>8:45 a.m.</p>  |
| <p><b>6</b> Teen Dating Violence Awareness Month Proclamation</p>  | <p>Tanya Paul, DVACK</p>          | <p>9:00 a.m.</p>  |
| <p><b>7</b> Consent Agenda<br/>Accounts Payable<br/>Commission Minutes (February 23)<br/>AAE's<br/>Payroll (February 2026)</p>   | <p>Tammi Cox, County Clerk</p>    | <p>9:15 a.m.</p>  |
| <p><b>8</b> Clerk Comments</p>   | <p>Tammi Cox, County Clerk</p>    | <p>9:30 a.m.</p>  |
| <p><b>9</b> Commissioner's Comments</p>  |                                   | <p>9:45 a.m.</p>  |
| <p><b>10</b> Announcements</p>   |                                   | <p>9:55 a.m.</p>  |
| <p><b>11</b> Flint Hills Area Agency on Aging</p>  | <p>Julie Govert-Walter, FHAAA</p> | <p>10:00 a.m.</p> |
| <p><b>12</b> Adjournment</p>   |                                   | <p>10:30 a.m.</p> |

## Tammi Cox

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**From:** Lauren Janzer <ljanzer@loyd-group.com>  
**Sent:** Thursday, February 19, 2026 3:30 PM  
**To:** Tammi Cox  
**Subject:** 2027 Budget Engagement Letter - County  
**Attachments:** Ottawa County Budget EL.pdf

Good afternoon Tammi!

Attached is your engagement letter for the Loyd Group to assist in preparation of your 2027 budget. Please note that this is very similar to last year, as well as the price has not been adjusted. To allow for adequate planning and staffing, your pricing includes the following:

- Communication back and forth with our team throughout the season, for preparation, review, and amendments (if needed).
- Draft budgets to be prepared by Loyd Group
- Five meetings to present the budget/have discussions and finalize
  1. Department Head Training – with Department Heads to provide space for questions
  2. Department Head Meetings (Presentations from Department Heads) – with the County Commissioners
  3. Meeting with Governing Body (draft budget review) – with the County Commissioners
  4. 2<sup>nd</sup> Meeting with Governing Body (review budget after revisions) – with the County Commissioners
  5. 3<sup>rd</sup> Virtual Meeting with Governing Body (review budget after revisions) – with the County Commissioners – in person will require additional fees for travel time
  6. Budget Hearing – with the County Commissioners

Additional meetings would incur additional charges. We will do our best to notify you at the time that this is taking place so you will be aware additional charges are pending.

Thank you for your time and we look forward to working with you! If the Commissioners agree please have them sign and return for the next steps of scheduling meetings.



**Lauren Janzer, CPA**

**Senior Associate - Finance**

520 S. Main Street | P.O. Box 7 | Galva, KS 67443

Phone 620.888.4433 ext. 111 | Direct 620.888.4426

Email [ljanzer@loyd-group.com](mailto:ljanzer@loyd-group.com)

*"Creating Maneuverability in Government"*

IMPORTANT: If this electronic mail message contains statements concerning taxation, those statements are provided for information purposes only and are not intended to constitute tax advice which may be relied upon to avoid penalties under any federal, state, local or other tax statutes or regulations. Upon request, we can provide you with express written tax advice after necessary factual development and subject to such conditions and qualifications as we may deem appropriate in the circumstances.

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## LOYD GROUP, LLC

520 S. Main Street  
P.O. Box 7  
Galva, KS 67443

[www.loyd-group.com](http://www.loyd-group.com)

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January 7, 2026

Ottawa County  
Board of County Commissioners  
Ottawa, Kansas

You have requested that we prepare the projection of Ottawa County, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2027 prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, and the related summaries of significant assumptions, and accounting policies (projection). We are pleased to confirm our acceptance and our understanding of this engagement to prepare the projection of Ottawa County by means of this letter.

A projection presents, to the best of management's knowledge and belief, Ottawa County's expected financial position, results of operations, and cash flows for the projection period assuming that all budgeted resources are received and expended as projected. It is based on management's assumptions, reflecting conditions it expects to exist and the course of action it expects would be taken during the projection period assuming that all budgeted resources are received and expended as projected. The projection is designed to comply with the State of Kansas' budgeting laws and for computing the necessary tax levy to be levied by the County that the Ottawa County resides in and might not be useful for other purposes.

### **Our Responsibilities**

The objective of our engagement is to prepare a projection in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA) based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the projection.

Our engagement cannot be relied upon to identify or disclose any misstatements in the projection, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

### **Your Responsibilities**

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare the projection in accordance with guidelines for the presentation of a projection established by the AICPA. You have the following overall

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**D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC**

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responsibilities that are fundamental to our undertaking the engagement to prepare your projection in accordance with SSARS:

- 1) The selection of accounting principles to be applied in the preparation of the projection.
- 2) The design, implementation, and maintenance of internal control relevant to the preparation and presentation of the projection that is free from material misstatement, whether due to fraud or error.
- 3) The prevention and detection of fraud.
- 4) To ensure that Ottawa County complies with the laws and regulations applicable to its activities.
- 5) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare the projection.
- 6) To provide us with—
  - Documentation and other related information that is relevant to the preparation and presentation of the projection,
  - Additional information that may be requested for the purpose of the preparation of the projection, and
  - Unrestricted access to persons within Ottawa County with whom we determine it necessary to communicate.

The projection will not be accompanied by a report. However, you agree that the projection will clearly indicate that no assurance is provided on it.

#### **Other Relevant Information**

D. Scot Loyd is the engagement partner and is responsible for supervising the engagement.

We estimate that our fees for these services will be \$25,000. You will also be billed for out-of-pocket costs such as word processing, postage, travel, etc. Additional expenses will incur if an amended budget is necessary. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

It is mutually agreed that should unusual conditions arise whereby the accountants' services are necessary beyond the extent of the work heretofore contemplated and required, such unusual conditions shall be brought to the attention of the governing body, to enable them to determine whether the accountants shall be authorized and delegated to make a detailed investigation of the matters in question. This authorization process would also include a determination of whether this work could be completed under the AICPA's Nonattest Services Interpretation (ET 1.295). This determination would be reviewed by Loyd Group, LLC's management before presenting this additional work to the governing body for consideration.

It is our understanding that your intent in engaging our professional services is that the services provided to you under this agreement is for the internal use of management, and the County. Moreover, as of the time of this engagement, we have not been notified, in writing or otherwise, that the professional accounting services rendered under this agreement will be made available to any other person, firm or corporation for any purpose not specified hereinabove.

The County Commission has also asked for training services to be included in this agreement, such as assistance with training staff throughout the engagement on government terminology, the technical side of how a budget flows, answering questions on how KMAAG financial statements are assembled, and assisting with adjusting journal entries throughout the year with the County staff. These services will be included in this contract price. If these services add significant time to this engagement, then we will come back to the Commission to discuss and arrive at a new fee estimate.

Consequently, no other person, firm or corporation is entitled to rely upon these professional services for any purpose without our express, written agreement; and is not entitled to rely upon these services except in connection with the reasons and for the time period referenced above without our express written agreement.

This engagement embodies the entire agreement and understanding between the parties hereto and there are no promises, warranties, covenants or conditions made by any of the parties except as herein expressly contained. The terms and conditions of this engagement shall be governed and construed in accordance with the laws of the State of Kansas and may only be modified in a writing signed by all the parties. Jurisdiction and venue of any dispute or cause of action arising out of or related to the subject matter of this agreement shall lie in the State of Kansas and any litigation arising out of or related to the professional services rendered thereunder shall be brought in the State of Kansas.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly Yours,

*D. Scot Loyd, CPA, CGFM, CFE, CGMA CNC*  
By D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

*Loyd Group, LLC*  
Loyd Group, LLC

Acknowledged by Ottawa County, Kansas

County Commission Chair: \_\_\_\_\_

County Commission: \_\_\_\_\_

County Commission: \_\_\_\_\_

Date: \_\_\_\_\_

Attested by:  
County Official Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

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# LIST OF BOARDS IN OTTAWA COUNTY

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Fire Districts

Hospital

Planning and Zoning

Cemeteries

Townships

Health and Aging

County Commission

28<sup>th</sup> Judicial Nominating Committee

Central Kansas Library Board

Museum Board

Solid Waste Board

28<sup>th</sup> JDCC Board

LEPC

Risk Management

North Central Planning Commission



USD 239 North Ottawa County

[www.usd239.org](http://www.usd239.org)



OTTAWA COUNTY Commission

EST. 1866

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## Memorandum of Understanding

### Between [Ottawa County, KS] and [USD 239 North Ottawa County Public Schools]

This Memorandum of Understanding (MOU) is entered into by and between **Ottawa County** and **USD 239** for the purpose of establishing a cooperative partnership related to the use of the **John Henry Building** (301 W. 2<sup>nd</sup> St.) and the adjacent small building, 303 W. 2<sup>nd</sup> St. (collectively, “the Properties”).

Ottawa County agrees to allow USD 239 to lease and utilize the Properties at no monetary cost. This would grant USD 239 the ability to utilize the John Henry (301 W. 2<sup>nd</sup> St.) and smaller building (303 W. 2<sup>nd</sup> St.) to facilitate school district meetings and student work-based learning experiences. In lieu of rent, USD 239 District agrees to assist with marketing the Properties for rental for small-group meetings to help promote bringing people to Minneapolis, KS, and to make limited improvements and repairs that are appropriate for and within the scope of a student construction class. All work shall be non-structural and compliant with applicable laws and safety standards. Quarterly updates will be provided to the Ottawa County Commission by USD 239 Superintendent Dr. Curtis Stevens and or designee.

Ownership of the Properties shall remain solely with Ottawa County. Any improvements or changes made to the Properties shall be incurred exclusively for the benefit of Ottawa County.

This partnership shall allow either party, jointly or independently, to pursue grants related to the Properties, provided such grants are sought on behalf of and for the benefit of Ottawa County. All grants that are applied for on behalf of Ottawa County and awarded shall require final approval by the Ottawa County Commission.

Students participating in work on the Properties shall do so as volunteers in a school-work-based learning activity. The USD 239’s insurance shall provide coverage for students and staff during such work-based learning activities.

Either party may terminate participation in the use of the Properties upon written notice, with no further obligation.



**USD 239 North Ottawa County**  
[www.usd239.org](http://www.usd239.org)



**OTTAWA COUNTY Commission**  
EST. 1866

**Signatures**

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County Representative / Date

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School District Representative / Date

DRAFT

**Teen Dating Violence Awareness Month Proclamation  
February 2026**

**WHEREAS**, teen dating violence remains a serious public health issue in the United States, with approximately 1 in 3 adolescents experiencing physical, sexual, emotional, or verbal abuse from a dating partner, a rate that continues to exceed victimization rates of other types of youth violence; and 1.5 million high school students nationwide experience physical abuse from a dating partner each year; and

**WHEREAS**, about 1 in 10 high school students report being purposefully hit, slapped, or physically harmed by a dating partner, with emotional and digital abuse increasingly common among teens; and

**WHEREAS**, high school students who experience physical or emotional violence in dating relationships are significantly more likely to engage in unhealthy behaviors, including substance use and risky sexual behavior, face increased risk of depression and suicide, and may carry patterns of abuse into future relationships; and

**WHEREAS**, teens victimized by a dating partner often experience disrupted development of self-esteem and body image, report school absence or unsafe feelings due to abuse, and may suffer long-lasting psychological trauma; and

**WHEREAS**, reporting rates remain alarmingly low with only about 1 in 10 teens disclosing abuse to an adult and the large majority suffering in silence, highlighting the hidden nature of teen dating violence and the urgent need for awareness and support from families, schools, and communities; and

**WHEREAS**, research indicates that a substantial proportion of parents either believe teen dating violence is not an issue or are unsure if it is, underscoring the need for broader education on recognizing abuse and fostering healthy relationships; and

**WHEREAS**, by providing young people, parents, educators, and professionals with education about healthy relationships, warning signs of abuse, respectful communication skills, and resources for support, and by challenging social attitudes that tolerate violence, we recognize that teen dating violence is preventable with proactive effort and community engagement; and

**WHEREAS**, the Domestic Violence Association of Central Kansas calls on all of **Ottawa County** to work together to end teen dating violence by empowering young people to build healthy relationship skills, assisting victims in accessing resources and supportive services, expanding community awareness and prevention strategies, instituting effective intervention policies in schools, and encouraging open dialogue among families and peers; and

**NOW, THEREFORE**, the **County of Ottawa Board of Commissioners** hereby designates February 2026 as Teen Dating Violence Awareness Month and urges all citizens to recognize, support, and assist all those who serve the rights and needs of victims of teen dating violence, and to promote healthy, respectful relationships throughout our community.

Signature \_\_\_\_\_

Signature \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_