OTTAWA COUNTY, KANSAS

DECEMBER 31, 2022

LINDBURG
VOGEL PIERCE FARIS
Chartered

OTTAWA COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Ottawa County, Kansas

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Ottawa County, Kansas (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated September 21, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022, (Schedule 2 as listed in the table of contents) are presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
August 23, 2023

OTTAWA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 1,418,793	$ 3,024,900	$ 2,891,933	$ 1,551,760	$ 19,973	$ 1,571,733
Special Purpose Funds						
Road and Bridge	858,240	2,367,632	2,596,335	629,537	4,798	634,335
Special Bridge	537,955	497,453	290,988	744,420	-	744,420
Noxious Weed	98,492	190,077	211,833	76,736	1,536	78,272
Services for Aging	229,509	131,098	138,180	222,427	497	222,924
County Health	219,372	267,129	291,096	195,405	194	195,599
Mental Health	2,290	31,650	33,940	-	-	-
OCCK	1,511	21,763	23,274	-	-	-
Hospital Maintenance	43,253	593,342	636,595	-	-	-
Election Expense	18,430	53,146	60,942	10,634	-	10,634
Historical Collection	14,746	40,927	54,072	1,601	-	1,601
Building	217,152	98,872	39,744	276,280	659	276,939
Appraiser's	37,338	143,566	146,493	34,411	-	34,411
Employee Benefits	210,911	1,788,828	1,815,700	184,039	15,657	199,696
Alcohol and Drug Abuse	11,967	2,001	500	13,468	-	13,468
Special Parks and Recreation	556	2,001	-	2,557	-	2,557
Ambulance	43,251	593,318	636,569	-	-	-
Emergency Preparedness 911	11,484	135	-	11,619	-	11,619
Ottawa County 911	97,426	60,873	70,829	87,470	-	87,470
Election Capital Outlay	44,560	5,000	1,483	48,077	-	48,077
Noxious Weed Capital Outlay	16,816	5,000	-	21,816	-	21,816
Emergency Management Capital Outlay	54,502	10,000	-	64,502	-	64,502
Special Machinery	-	-	-	-	-	-
Historical Museum Improvement	66,669	5,055	1,100	70,624	-	70,624
Special Highway Improvement Reserve	466,068	74,773	-	540,841	-	540,841
Reappraisal Equipment Reserve	714	-	-	714	-	714
Equipment Reserve	479,851	-	94,639	385,212	-	385,212

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

OTTAWA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)						
Prosecutor's Training & Assistance	$ 6,715	$ 916	$ -	$ 7,631	$ -	$ 7,631
Sheriff Special Drug Enforcement	20	-	-	20	-	20
Disaster Assistance	13,030	16,020	-	29,050	-	29,050
Law Enforcement Center Capital Outlay	227,438	135,000	-	362,438	-	362,438
Register of Deeds Technology	81,319	9,860	6,372	84,807	-	84,807
County Clerk Technology	11,742	2,182	408	13,516	-	13,516
County Treasurer Technology	10,814	2,225	-	13,039	-	13,039
Special Vehicle	19,952	629,538	635,466	14,024	7	14,031
Coronavirus Relief Fund	554,952	552,983	40,540	1,067,395	-	1,067,395
Diversion	-	2,570	-	2,570	-	2,570
Services for Aging Capital Outlay	-	-	-	-	-	-
County Capital Outlay Reserve	850,000	95,347	191,480	753,867	-	753,867
Business Funds						
Solid Waste	291,567	381,303	390,628	282,242	7,664	289,906
Law Enforcement Center	299,699	877,484	822,094	355,089	8,669	363,758
Trust Funds						
Historical Endowment	15,525	-	-	15,525	-	15,525
Hospice Memorial	48,400	-	6,000	42,400	-	42,400
Bond and Interest Fund						
Bond and Interest	10,158	15,873	11,750	14,281	-	14,281
Hospital Debt Service	16,426	340,732	318,647	38,511	-	38,511
TOTAL FINANCIAL REPORTING ENTITY	$ 7,659,613	$ 13,070,572	$ 12,459,630	$ 8,270,555	$ 59,654	$ 8,330,209

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

OTTAWA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

COMPOSITION OF CASH		
Checking accounts	$	1,286,272
Savings accounts		95,218
Money Market accounts		10,223,374
Certificates of deposit		1,500,000
Kansas Municipal Investment Pool		6,552,774
Cash and cash items		600
		19,658,238
Other accounts		
Checking accounts		
Sheriff		2,242
Inmate Commissary		5,794
Register of Deeds		-
Law Library		26,268
		34,304
TOTAL CASH		19,692,542
AGENCY FUNDS PER SCHEDULE 3		(11,362,333)
TOTAL FINANCIAL REPORTING ENTITY	$	8,330,209

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

OTTAWA COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Ottawa County Hospital

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

Fund Accounting

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

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

The following types of funds were utilized in recording the financial activities of the County for the year of 2022:

General Fund

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

Special Purpose Funds

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

Business Funds

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

Trust Funds

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

Bond and Interest Funds

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

Agency Funds

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

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

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

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

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1.

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

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

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

If the municipality is holding a revenue neutral rate hearing, the timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for the 2022 budget.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. No budgets were amended for the year ended December 31, 2022.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Tax Cycle

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

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

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

Estimates

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

Deposits and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Expenditures of the Hospital Maintenance Fund and the Ambulance Fund exceeded their adopted budgets and allowable reimbursed expense credits by $43,582 and $43,583, respectively, for the year ended December 31, 2022, a violation of K.S.A. 79-2935, the budget law.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) insurance coverage.

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2022, the County's carrying amount of deposits was $13,139,168 and the bank balance was $13,356,940. The bank balance was held by three banks, with one bank holding 83% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, $1,289,697 was covered by FDIC insurance; and $12,067,243 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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 limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest funds in United States Obligations and the KMIP.

As of December 31, 2022, the County had the following investments:

Investment Type	Fair Value	Carrying Value	Rating
Kansas Municipal Investment Pool	$ 6,552,774	$ 6,552,774	N/A

The KMIP 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 United States government or any agency thereof, with maturities up to four years. No more than 10% 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.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

NOTE 4—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds - paid by tax levy				
Series 2018 - jail improvement	3.00% - 4.25%	11/27/18	$ 300,000	05/01/33
Series 2021 - hospital refunding	0.35% - 2.15%	09/23/21	3,645,000	10/01/34
Finance Leases				
2 - 2018 motor graders	2.23%	01/08/18	223,600	03/01/23
Jail equipment and security	3.55%	10/08/18	300,000	10/01/23
2 - 2018 motor graders	3.40%	01/14/19	269,563	01/31/24
2 - 2019 motor graders	3.12%	01/02/20	340,565	01/31/25
2 - 2020 motor graders	2.08%	12/11/20	288,754	12/31/25
1 - 2021 excavator	2.13%	01/08/21	120,467	02/15/25
2 - 2021 motor graders	1.99%	01/31/22	385,730	01/31/27
2 - 2022 motor graders	5.22%	12/05/22	518,510	12/31/28

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

Changes in long-term debt of the County for the year ended December 31, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds - paid by tax levy					
Series 2014 - hospital improvement	$ 225,000	$ -	$ 225,000	$ -	$ 111,343
Series 2018 - jail improvement	300,000	-	-	300,000	11,750
Series 2021 - hospital refunding	3,645,000	-	35,000	3,610,000	52,647
Total General Obligation Bonds	$ 4,170,000	$ -	$ 260,000	$ 3,910,000	$ 175,740

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases					
2 - 2016 motor graders and 1 - 2017 backhoe	$ 63,984	$ -	$ 63,984	$ -	$ 1,226
2 motor graders	92,717	-	45,847	46,870	2,068
Jail equipment and security	126,238	-	62,018	64,220	4,481
2 - 2018 motor graders	167,380	-	53,939	113,441	5,691
2 - 2019 motor graders	276,708	-	66,024	210,684	8,633
2 - 2020 motor graders	233,355	-	56,551	176,804	4,854
1 - 2021 excavator	95,559	-	23,140	72,419	2,035
2 - 2021 motor graders	-	385,730	-	385,730	-
2 - 2022 motor graders	-	518,510	-	518,510	-
Total Finance Leases	$ 1,055,941	$ 904,240	$ 371,503	$ 1,588,678	$ 28,988

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

General Obligation Bonds	Principal	Interest
2023	$ 270,000	$ 63,130
2024	305,000	61,675
2025	305,000	59,105
2026	315,000	55,816
2027	320,000	51,651
2028-2032	1,695,000	175,542
2033-2034	700,000	21,914
	$ 3,910,000	$ 488,833

Finance Leases	Principal	Interest
2023	$ 390,441	$ 26,722
2024	377,928	45,897
2025	333,078	31,118
2026	182,641	20,316
2027	189,513	13,314
2028	115,077	6,001
	$ 1,588,678	$ 143,368

NOTE 5—CONDUIT DEBT OBLIGATIONS

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

Outstanding Industrial Revenue Bonds at December 31, 2022, include the following:

Purpose	Issue Date	Maturity Date	Amount
Delphos Cooperative Association	11/13/17	11/13/27	$ 1,929,200

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the year ended December 31, 2022. Contributions to the pension plan from the County were $239,185 for KPERS and $78,582 for KP&F for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the County's proportionate share of the collective net pension liability was $2,622,052 for KPERS and $789,968 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 7—DEFERRED COMPENSATION PLAN

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

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

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

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

The costs of accumulated vacation, compensation time, and sick leave are not recorded in the financial statement at the time the benefits are earned by the employee. Accumulated vacation, compensation time, and sick leave not recorded in the financial statement as of December 31, 2022, are estimated at $184,482.

Other Post-Employment Benefits – Group Health Insurance

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2022.

NOTE 9—FUND TRANSFERS

Interfund transfers for the County during 2022 were as follows:

From Fund	To Fund	Authority	Amount
Special Vehicle	General	K.S.A. 8-145	$ 19,955
General	Law Enforcement Center Capital Outlay	K.S.A. 19-119	135,000
General	Law Enforcement Center	K.S.A. 19-119	200,000
General - Emergency Management	Emergency Management Capital Outlay	K.S.A. 19-119	10,000
Election	Election Capital Outlay	K.S.A. 19-119	5,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	5,000
General	County Capital Outlay	K.S.A. 19-120	95,347
Mental Health	General	K.S.A. 79-2958	2,074
OCCK	General	K.S.A. 79-2958	1,477
Hospital Maintenance	General	K.S.A. 79-2958	43,584
Ambulance	General	K.S.A. 79-2958	43,559

NOTE 10—RISK MANAGEMENT

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

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

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

The County has a self-funded health insurance plan. The County is liable for the full claim balance net of adjustments. The County estimates the liability for unpaid claims by reviewing claims paid subsequent to year end for claims incurred during the year.

Unpaid claims liability at January 1, 2022	$ 86,060
Incurred claims	369,450
Adjustments	(234,260)
Payment on claims	(206,882)
Unpaid claims liability at December 31, 2022	$ 14,368

NOTE 11—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

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

Litigation

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

OTTAWA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 3,416,828	$ -	$ 3,416,828	$ 2,891,933	$ (524,895)
Special Purpose Funds					
Road and Bridge	2,953,250	12,156	2,965,406	2,596,335	(369,071)
Special Bridge	394,640	-	394,640	290,988	(103,652)
Noxious Weed	228,450	16,791	245,241	211,833	(33,408)
Services for Aging	191,506	48,959	240,465	138,180	(102,285)
County Health	287,900	138,153	426,053	291,096	(134,957)
Mental Health	31,750	-	31,750	33,940	2,190
OCCK	21,800	-	21,800	23,274	1,474
Hospital Maintenance	593,013	-	593,013	636,595	43,582
Election Expense	70,000	594	70,594	60,942	(9,652)
Historical Collection	52,400	-	52,400	54,072	1,672
Building	216,429	-	216,429	39,744	(176,685)
Appraiser	151,600	-	151,600	146,493	(5,107)
Employee Benefits	1,853,000	-	1,853,000	1,815,700	(37,300)
Alcohol and Drug Abuse	10,950	-	10,950	500	(10,450)
Special Parks and Recreation	-	-	-	-	-
Ambulance	592,986	-	592,986	636,569	43,583
Emergency Preparedness 911	11,476	-	11,476	-	(11,476)
Ottawa County 911	144,130	-	144,130	70,829	(73,301)
Election Capital Outlay	29,560	-	29,560	1,483	(28,077)
Noxious Weed Capital Outlay	21,816	-	21,816	-	(21,816)
Business Funds					
Solid Waste	508,245	-	508,245	390,628	(117,617)
Law Enforcement Center	851,706	-	851,706	822,094	(29,612)
Bond and Interest Fund					
Bond and Interest	11,750	-	11,750	11,750	-
Hospital Debt Service	336,343	-	336,343	318,647	(17,696)

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 2,517,137	$ 2,590,855	$ 2,260,027	$ 330,828
Licenses, fees, and permits	78,236	84,142	45,400	38,742
Use of money and property	24,375	123,868	20,000	103,868
Other	91,971	226,035	48,000	178,035
TOTAL RECEIPTS	2,711,719	3,024,900	$ 2,373,427	$ 651,473
EXPENDITURES				
County Attorney	130,363	126,155	$ 162,078	$ (35,923)
County Clerk	88,691	105,624	109,550	(3,926)
County Commissioners	83,324	83,405	88,750	(5,345)
Courthouse	1,108,053	291,193	920,650	(629,457)
Register of Deeds	98,727	98,881	108,200	(9,319)
Sheriff	840,608	879,870	930,200	(50,330)
County Treasurer	84,741	94,130	116,100	(21,970)
Emergency management	119,924	95,685	106,200	(10,515)
Computer processing	103,433	120,225	111,200	9,025
Clerk of District Court	39,379	54,429	58,000	(3,571)
Human Resources	26,928	40,648	34,100	6,548
Appropriations	298,866	495,862	298,800	197,062
Other	372,985	405,826	373,000	32,826
TOTAL EXPENDITURES	3,396,022	2,891,933	$ 3,416,828	$ (524,895)
RECEIPTS OVER (UNDER) EXPENDITURES	(684,303)	132,967		
UNENCUMBERED CASH, BEGINNING	2,103,096	1,418,793		
UNENCUMBERED CASH, ENDING	$ 1,418,793	$ 1,551,760		

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem property tax	$ 1,892,799	$ 1,954,099	$ 1,860,439	$ 93,660
Delinquent tax	26,474	16,395	10,000	6,395
Interest and charges on delinquent taxes	79,330	37,933	20,000	17,933
Motor vehicle tax	139,481	149,153	137,736	11,417
Commercial vehicle fees	5,353	5,040	5,150	(110)
Recreational vehicle tax	3,338	3,572	2,863	709
16/20M vehicle tax	10,444	14,011	12,590	1,421
Watercraft tax	1,346	1,259	1,249	10
County-wide sales tax	358,572	409,393	210,000	199,393
TOTAL TAXES	2,517,137	2,590,855	2,260,027	330,828
LICENSES AND FEES				
Officers' fees	70,387	62,760	40,000	22,760
Vehicle interest	717	15,763	400	15,363
Other licenses and fees	7,132	5,619	5,000	619
TOTAL LICENSES AND FEES	78,236	84,142	45,400	38,742
USE OF MONEY				
Interest on investments	24,375	123,868	20,000	103,868
OTHER				
Dispatcher, deputy charges	18,000	18,000	20,000	(2,000)
Diversionary agreement payments	7,987	9,437	5,000	4,437
Void warrants	4,801	-	-	-
Other	44,345	87,949	15,000	72,949
Transfers from:				
Special Vehicle Fund	16,838	19,955	8,000	11,955
Mental Health Fund	-	2,074	-	2,074
OCCK Fund	-	1,477	-	1,477
Hospital Maintenance Fund	-	43,584	-	43,584
Ambulance Fund	-	43,559	-	43,559
TOTAL MISCELLANEOUS	91,971	226,035	48,000	178,035
TOTAL RECEIPTS	$ 2,711,719	$ 3,024,900	$ 2,373,427	$ 651,473

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
COUNTY ATTORNEY				
Personal services	$ 112,595	$ 102,434	$ 123,828	$ (21,394)
Contractual services	17,025	21,901	35,250	(13,349)
Commodities	538	1,820	1,000	820
Capital outlay	205	-	2,000	(2,000)
TOTAL COUNTY ATTORNEY	130,363	126,155	162,078	(35,923)
COUNTY CLERK				
Personal services	77,334	79,183	90,000	(10,817)
Contractual services	7,795	19,256	10,550	8,706
Commodities	3,096	4,099	4,000	99
Capital outlay	466	3,086	5,000	(1,914)
TOTAL COUNTY CLERK	88,691	105,624	109,550	(3,926)
COUNTY COMMISSIONERS				
Personal services	76,830	76,692	80,000	(3,308)
Contractual services	5,868	6,424	8,550	(2,126)
Commodities	626	289	200	89
TOTAL COUNTY COMMISSIONERS	83,324	83,405	88,750	(5,345)
COURTHOUSE				
Personal services	69,801	123,211	70,000	53,211
Contractual services	89,010	60,946	80,550	(19,604)
Commodities	14,863	8,610	20,100	(11,490)
Transfer to - County Capital Outlay Reserve Fund	850,000	95,347	700,000	(604,653)
Capital outlay	84,379	3,079	50,000	(46,921)
TOTAL COURTHOUSE	1,108,053	291,193	920,650	(629,457)
REGISTER OF DEEDS				
Personal services	93,078	94,786	99,000	(4,214)
Contractual services	817	1,115	3,700	(2,585)
Commodities	4,832	2,980	5,000	(2,020)
Capital outlay	-	-	500	(500)
TOTAL REGISTER OF DEEDS	98,727	98,881	108,200	(9,319)

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
SHERIFF				
Personal services	$ 593,093	$ 622,651	$ 633,500	$ (10,849)
Contractual services	56,850	67,424	90,700	(23,276)
Commodities	71,205	103,235	106,000	(2,765)
Transfer to - Law Enforcement Center Fund	60,000	-	-	-
Capital outlay	59,460	86,560	100,000	(13,440)
TOTAL SHERIFF	840,608	879,870	930,200	(50,330)
COUNTY TREASURER				
Personal services	71,163	71,690	88,000	(16,310)
Contractual services	10,102	17,031	17,600	(569)
Commodities	2,493	5,409	5,500	(91)
Capital outlay	983	-	5,000	(5,000)
TOTAL COUNTY TREASURER	84,741	94,130	116,100	(21,970)
EMERGENCY MANAGEMENT				
Personal services	56,606	62,541	60,000	2,541
Contractual services	10,847	6,203	11,700	(5,497)
Commodities	4,776	5,484	4,500	984
Capital outlay	37,695	11,457	20,000	(8,543)
Transfer to - Emergency Management Capital Outlay Fund	10,000	10,000	10,000	-
TOTAL EMERGENCY MANAGEMENT	119,924	95,685	106,200	(10,515)
COMPUTER PROCESSING				
Personal services	3,525	3,855	4,000	(145)
Contractual services	99,908	116,370	107,100	9,270
Commodities	-	-	100	(100)
TOTAL COMPUTER PROCESSING	103,433	120,225	111,200	9,025
CLERK OF DISTRICT COURT				
Contractual services	36,142	34,621	50,000	(15,379)
Commodities	1,456	1,173	2,000	(827)
Capital outlay	1,781	18,635	6,000	12,635
TOTAL CLERK OF DISTRICT COURT	39,379	54,429	58,000	(3,571)

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
HUMAN RESOURCES				
Personal services	$ 21,465	$ 12,615	$ 25,000	$ (12,385)
Contractual services	3,629	25,154	4,600	20,554
Commodities	1,834	2,879	4,500	(1,621)
TOTAL HUMAN RESOURCES	26,928	40,648	34,100	6,548
APPROPRIATIONS				
Conservation district	21,500	21,800	21,800	-
Economic development	46,049	250,000	50,000	200,000
Fair board	22,500	22,500	22,500	-
Audit and budget	51,540	34,126	37,500	(3,374)
Insurance	108,594	115,353	110,000	5,353
Juvenile detention	8,923	6,638	10,000	(3,362)
County coroner	27,760	33,445	35,000	(1,555)
LEPP services	12,000	12,000	12,000	-
TOTAL APPROPRIATIONS	298,866	495,862	298,800	197,062
OTHER				
Other	37,985	70,826	38,000	32,826
Transfer to:				
Law Enforcement Center Capital Outlay Fund	135,000	135,000	135,000	-
Law Enforcement Center Fund	200,000	200,000	200,000	-
TOTAL OTHER	372,985	405,826	373,000	32,826
TOTAL EXPENDITURES	$ 3,396,022	$ 2,891,933	$ 3,416,828	$ (524,895)

OTTAWA COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,708,808	$ 1,717,634	$ 1,739,646	$ (22,012)
Delinquent tax	31,597	16,895	19,000	(2,105)
Motor vehicle tax	165,406	141,397	124,370	17,027
Commercial vehicle fees	5,767	4,586	4,650	(64)
Recreational vehicle tax	3,871	3,350	2,585	765
16/20M vehicle tax	16,107	15,375	11,369	4,006
Watercraft tax	1,477	1,137	1,129	8
Special city and county highway	461,554	435,102	405,090	30,012
Reimbursements	113,716	32,156	20,000	12,156
TOTAL RECEIPTS	2,508,303	2,367,632	$ 2,327,839	$ 39,793
EXPENDITURES				
Personal services	885,258	876,135	$ 1,000,000	$ (123,865)
Contractual services	440,079	456,096	513,250	(57,154)
Commodities	626,652	468,145	855,000	(386,855)
Capital outlay	423,973	520,959	370,000	150,959
Transfer to - Equipment Reserve Fund	275,000	-	-	-
Reimburse Special Bridge Fund	-	275,000	-	275,000
Bridge construction	137,270	-	165,000	(165,000)
Road improvements	97,205	-	50,000	(50,000)
TOTAL EXPENDITURES	2,885,437	2,596,335	2,953,250	(356,915)
Adjustment for qualifying budget credits	-	-	12,156	(12,156)
TOTAL FOR COMPARISON	2,885,437	2,596,335	$ 2,965,406	$ (369,071)
RECEIPTS OVER (UNDER) EXPENDITURES	(377,134)	(228,703)		
UNENCUMBERED CASH, BEGINNING	1,235,374	858,240		
UNENCUMBERED CASH, ENDING	$ 858,240	$ 629,537		

OTTAWA COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 177,121	$ 180,141	$ 177,197	$ 2,944
Delinquent tax	2,584	1,586	1,000	586
Motor vehicle tax	13,372	13,891	12,891	1,000
Commercial vehicle fees	478	471	482	(11)
Recreational vehicle tax	316	333	268	65
16/20M vehicle tax	1,179	1,284	1,178	106
Watercraft tax	123	118	117	1
Reimbursement from - Road and Bridge Fund	-	275,000	-	275,000
Reimbursements	-	24,629	-	24,629
TOTAL RECEIPTS	195,173	497,453	$ 193,133	$ 304,320
EXPENDITURES				
Construction costs	36,195	290,988	$ 394,640	$ (103,652)
RECEIPTS OVER (UNDER) EXPENDITURES	158,978	206,465		
UNENCUMBERED CASH, BEGINNING	378,977	537,955		
UNENCUMBERED CASH, ENDING	$ 537,955	$ 744,420		

OTTAWA COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 139,289	$ 138,666	$ 147,902	$ (9,236)
Delinquent tax	2,537	1,361	1,000	361
Motor vehicle tax	12,814	11,344	10,138	1,206
Commercial vehicle fees	443	373	379	(6)
Recreational vehicle tax	299	270	211	59
16/20M vehicle tax	1,284	1,179	927	252
Watercraft tax	113	93	92	1
Chemical sales	55,010	36,791	20,000	16,791
TOTAL RECEIPTS	211,789	190,077	$ 180,649	$ 9,428
EXPENDITURES				
Personal services	89,039	91,126	$ 97,000	$ (5,874)
Contractual services	28,619	26,376	34,950	(8,574)
Commodities	85,103	89,331	91,500	(2,169)
Capital outlay	-	-	-	-
Transfer to - Noxious Weed Capital Outlay Fund	5,000	5,000	5,000	-
TOTAL EXPENDITURES	207,761	211,833	228,450	(16,617)
Adjustment for qualifying budget credits	-	-	16,791	(16,791)
TOTAL FOR COMPARISON	207,761	211,833	$ 245,241	$ (33,408)
RECEIPTS OVER (UNDER) EXPENDITURES	4,028	(21,756)		
UNENCUMBERED CASH, BEGINNING	94,464	98,492		
UNENCUMBERED CASH, ENDING	$ 98,492	$ 76,736		

OTTAWA COUNTY, KANSAS

SERVICES FOR AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 88,508	$ 30,925	$ 30,398	$ 527
Delinquent tax	1,270	696	300	396
Motor vehicle tax	6,691	6,944	6,442	502
Commercial vehicle fees	239	236	241	(5)
Recreational vehicle tax	158	166	134	32
16/20M vehicle tax	590	643	589	54
Watercraft tax	62	59	58	1
Grants and reimbursements	68,565	88,959	40,000	48,959
Fares	1,558	2,470	-	2,470
TOTAL RECEIPTS	167,641	131,098	$ 78,162	$ 52,936
EXPENDITURES				
Personal services	62,223	77,087	$ 100,600	$ (23,513)
Contractual services	81,241	51,608	65,306	(13,698)
Commodities	5,131	9,485	10,600	(1,115)
Capital outlay	-	-	15,000	(15,000)
TOTAL EXPENDITURES	148,595	138,180	191,506	(53,326)
Adjustment for qualifying budget credits	-	-	48,959	(48,959)
TOTAL FOR COMPARISON	148,595	138,180	$ 240,465	$ (102,285)
RECEIPTS OVER (UNDER) EXPENDITURES	19,046	(7,082)		
UNENCUMBERED CASH, BEGINNING	210,463	229,509		
UNENCUMBERED CASH, ENDING	$ 229,509	$ 222,427		

OTTAWA COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 145,101	$ 39,400	$ 38,786	$ 614
Delinquent tax	2,251	1,204	500	704
Motor vehicle tax	11,526	11,509	10,561	948
Commercial vehicle fees	411	387	395	(8)
Recreational vehicle tax	272	275	220	55
16/20M vehicle tax	1,025	1,104	965	139
Watercraft tax	106	97	96	1
Reimbursements and grants	173,748	213,153	75,000	138,153
TOTAL RECEIPTS	334,440	267,129	$ 126,523	$ 140,606
EXPENDITURES				
Personal services	225,438	212,674	$ 208,000	$ 4,674
Contractual services	37,029	30,363	29,200	1,163
Commodities	53,808	48,059	50,700	(2,641)
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	316,275	291,096	287,900	3,196
Adjustment for qualifying budget credits	-	-	138,153	(138,153)
TOTAL FOR COMPARISON	316,275	291,096	$ 426,053	$ (134,957)
RECEIPTS OVER (UNDER) EXPENDITURES	18,165	(23,967)		
UNENCUMBERED CASH, BEGINNING	201,207	219,372		
UNENCUMBERED CASH, ENDING	$ 219,372	$ 195,405		

OTTAWA COUNTY, KANSAS

MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget (1)	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 28,071	$ 28,851	$ 28,371	$ 480
Delinquent tax	410	246	-	246
Motor vehicle tax	2,123	2,203	2,043	160
Commercial vehicle fees	76	74	76	(2)
Recreational vehicle tax	50	53	42	11
16/20M vehicle tax	186	204	187	17
Watercraft tax	20	19	19	-
TOTAL RECEIPTS	30,936	31,650	$ 30,738	$ 912
EXPENDITURES				
Appropriation	30,290	31,866	$ 31,750	$ 116
Transfer to - General Fund	-	2,074	-	2,074
TOTAL EXPENDITURES	30,290	33,940	$ 31,750	$ 2,190
RECEIPTS OVER (UNDER) EXPENDITURES	646	(2,290)		
UNENCUMBERED CASH, BEGINNING	1,644	2,290		
UNENCUMBERED CASH, ENDING	$ 2,290	$ -		

(1) Not subject to budget law limitation.

OTTAWA COUNTY, KANSAS

OCCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget (1)	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 18,165	$ 19,925	$ 19,595	$ 330
Delinquent tax	280	167	-	167
Motor vehicle tax	1,437	1,439	1,322	117
Commercial vehicle fees	51	48	49	(1)
Recreational vehicle tax	34	34	27	7
16/20M vehicle tax	128	138	121	17
Watercraft tax	13	12	12	-
TOTAL RECEIPTS	20,108	21,763	$ 21,126	$ 637
EXPENDITURES				
Appropriation	19,743	21,797	$ 21,800	$ (3)
Transfer to - General Fund	-	1,477	-	1,477
TOTAL EXPENDITURES	19,743	23,274	$ 21,800	$ 1,474
RECEIPTS OVER (UNDER) EXPENDITURES	365	(1,511)		
UNENCUMBERED CASH, BEGINNING	1,146	1,511		
UNENCUMBERED CASH, ENDING	$ 1,511	$ -		

(1) Not subject to budget law limitation.

OTTAWA COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 531,361	$ 540,418	$ 531,592	$ 8,826
Delinquent tax	7,748	4,630	3,000	1,630
Motor vehicle tax	40,115	41,676	38,673	3,003
Commercial vehicle fees	1,434	1,414	1,446	(32)
Recreational vehicle tax	948	999	804	195
16/20M vehicle tax	3,536	3,852	3,535	317
Watercraft tax	370	353	351	2
TOTAL RECEIPTS	585,512	593,342	$ 579,401	$ 13,941
EXPENDITURES				
Appropriation	567,989	593,011	$ 593,013	$ (2)
Transfer to - General Fund	-	43,584	-	43,584
TOTAL EXPENDITURES	567,989	636,595	$ 593,013	$ 43,582
RECEIPTS OVER (UNDER) EXPENDITURES	17,523	(43,253)		
UNENCUMBERED CASH, BEGINNING	25,730	43,253		
UNENCUMBERED CASH, ENDING	$ 43,253	$ -		

OTTAWA COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,127	$ 50,759	$ 49,896	$ 863
Delinquent tax	710	287	200	87
Motor vehicle tax	3,728	1,072	82	990
Commercial vehicle fees	147	8	3	5
Recreational vehicle tax	92	20	2	18
16/20M vehicle tax	182	406	8	398
Watercraft tax	39	-	1	(1)
Reimbursements	594	594	-	594
TOTAL RECEIPTS	6,619	53,146	$ 50,192	$ 2,954
EXPENDITURES				
Personal services	10,828	16,920	$ 20,000	$ (3,080)
Contractual services	18,349	7,011	17,000	(9,989)
Commodities	8,978	27,871	28,000	(129)
Capital outlay	-	4,140	-	4,140
Transfer to - Election Capital Outlay Fund	25,000	5,000	5,000	-
TOTAL EXPENDITURES	63,155	60,942	70,000	(9,058)
Adjustment for qualifying budget credits	-	-	594	(594)
TOTAL FOR COMPARISON	63,155	60,942	$ 70,594	$ (9,652)
RECEIPTS OVER (UNDER) EXPENDITURES	(56,536)	(7,796)		
UNENCUMBERED CASH, BEGINNING	74,966	18,430		
UNENCUMBERED CASH, ENDING	$ 18,430	$ 10,634		

OTTAWA COUNTY, KANSAS

HISTORICAL COLLECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 30,791	$ 37,867	$ 37,236	$ 631
Delinquent tax	545	309	-	309
Motor vehicle tax	2,552	2,381	2,241	140
Commercial vehicle fees	81	81	84	(3)
Recreational vehicle tax	58	58	47	11
16/20M vehicle tax	332	210	205	5
Watercraft tax	20	21	20	1
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	34,379	40,927	$ 39,833	$ 1,094
EXPENDITURES				
Personal services	42,706	44,866	$ 37,000	$ 7,866
Contractual services	4,418	4,006	8,500	(4,494)
Commodities	971	800	2,500	(1,700)
Capital outlay	4,006	4,400	4,400	-
TOTAL EXPENDITURES	52,101	54,072	$ 52,400	$ 1,672
RECEIPTS OVER (UNDER) EXPENDITURES	(17,722)	(13,145)		
UNENCUMBERED CASH, BEGINNING	32,468	14,746		
UNENCUMBERED CASH, ENDING	$ 14,746	$ 1,601		

OTTAWA COUNTY, KANSAS

BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 88,560	$ 90,069	$ 88,599	$ 1,470
Delinquent tax	1,285	753	-	753
Motor vehicle tax	6,684	6,947	6,446	501
Commercial vehicle fees	239	236	241	(5)
Recreational vehicle tax	158	166	134	32
16/20M vehicle tax	589	642	589	53
Watercraft tax	62	59	59	-
Reimbursements	-	-	-	-
TOTAL RECEIPTS	97,577	98,872	$ 96,068	$ 2,804
EXPENDITURES				
Contractual services	25,956	39,744	$ 216,429	$ (176,685)
RECEIPTS OVER (UNDER) EXPENDITURES	71,621	59,128		
UNENCUMBERED CASH, BEGINNING	145,531	217,152		
UNENCUMBERED CASH, ENDING	$ 217,152	$ 276,280		

OTTAWA COUNTY, KANSAS

APPRAISER'S FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 134,071	$ 126,405	$ 124,315	$ 2,090
Delinquent tax	1,948	1,174	1,000	174
Motor vehicle tax	9,989	10,447	9,758	689
Commercial vehicle fees	353	357	365	(8)
Recreational vehicle tax	235	251	203	48
16/20M vehicle tax	926	944	892	52
Watercraft tax	91	89	89	-
Reimbursements	-	-	-	-
Miscellaneous	7,542	3,899	-	3,899
TOTAL RECEIPTS	155,155	143,566	$ 136,622	$ 6,944
EXPENDITURES				
Personal services	117,588	122,072	$ 120,000	$ 2,072
Contractual services	21,990	20,419	25,100	(4,681)
Commodities	4,464	4,002	3,500	502
Capital outlay	-	-	3,000	(3,000)
TOTAL EXPENDITURES	144,042	146,493	$ 151,600	$ (5,107)
RECEIPTS OVER (UNDER) EXPENDITURES	11,113	(2,927)		
UNENCUMBERED CASH, BEGINNING	26,225	37,338		
UNENCUMBERED CASH, ENDING	$ 37,338	$ 34,411		

OTTAWA COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,411,871	$ 1,645,961	$ 1,619,141	$ 26,820
Delinquent tax	17,422	11,770	11,000	770
Motor vehicle tax	85,842	105,622	102,758	2,864
Commercial vehicle fees	3,045	3,731	3,842	(111)
Recreational vehicle tax	2,022	2,559	2,136	423
16/20M vehicle tax	7,812	8,162	9,393	(1,231)
Watercraft tax	784	939	933	6
Void warrants	6,420	-	-	-
Reimbursements	4,468	10,084	-	10,084
TOTAL RECEIPTS	1,539,686	1,788,828	$ 1,749,203	$ 39,625
EXPENDITURES				
FICA	227,283	233,718	$ 245,000	$ (11,282)
Health and Dental Insurance	614,349	740,666	500,000	240,666
Other Insurance	64,505	36,531	93,000	(56,469)
Health and Dental Claims	409,464	476,056	650,000	(173,944)
KPERS	239,722	250,147	295,000	(44,853)
KP&F	72,433	78,582	70,000	8,582
TOTAL EXPENDITURES	1,627,756	1,815,700	$ 1,853,000	$ (37,300)
RECEIPTS OVER (UNDER) EXPENDITURES	(88,070)	(26,872)		
UNENCUMBERED CASH, BEGINNING	298,981	210,911		
UNENCUMBERED CASH, ENDING	$ 210,911	$ 184,039		

OTTAWA COUNTY, KANSAS

ALCOHOL AND DRUG ABUSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 2,553	$ 2,001	$ 2,163	$ (162)
EXPENDITURES				
Appropriation	250	500	$ -	$ 500
Reserve for future period	-	-	10,950	(10,950)
TOTAL EXPENDITURES	250	500	$ 10,950	$ (10,450)
RECEIPTS OVER (UNDER) EXPENDITURES	2,303	1,501		
UNENCUMBERED CASH, BEGINNING	9,664	11,967		
UNENCUMBERED CASH, ENDING	$ 11,967	$ 13,468		

OTTAWA COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 556	$ 2,001	$ -	$ 2,001
EXPENDITURES				
Appropriation	-	-	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	556	2,001		
UNENCUMBERED CASH, BEGINNING	-	556		
UNENCUMBERED CASH, ENDING	$ 556	$ 2,557		

OTTAWA COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 531,361	$ 540,418	$ 531,592	$ 8,826
Delinquent tax	7,740	4,605	3,000	1,605
Motor vehicle tax	40,123	41,677	38,673	3,004
Commercial vehicle fees	1,434	1,414	1,446	(32)
Recreational vehicle tax	948	999	804	195
16/20M vehicle tax	3,539	3,852	3,535	317
Watercraft tax	370	353	351	2
TOTAL RECEIPTS	585,515	593,318	$ 579,401	$ 13,917
EXPENDITURES				
Appropriation	568,724	593,010	$ 592,986	$ 24
Transfer to - General Fund	-	43,559	-	43,559
TOTAL EXPENDITURES	568,724	636,569	$ 592,986	$ 43,583
RECEIPTS OVER (UNDER) EXPENDITURES	16,791	(43,251)		
UNENCUMBERED CASH, BEGINNING	26,460	43,251		
UNENCUMBERED CASH, ENDING	$ 43,251	$ -		

OTTAWA COUNTY, KANSAS

EMERGENCY PREPAREDNESS 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest earned	$ 8	$ 135	$ -	$ 135
EXPENDITURES				
Operating expenses and equipment	-	-	$ 11,476	$ (11,476)
RECEIPTS OVER (UNDER) EXPENDITURES	8	135		
UNENCUMBERED CASH, BEGINNING	11,476	11,484		
UNENCUMBERED CASH, ENDING	$ 11,484	$ 11,619		

OTTAWA COUNTY, KANSAS

OTTAWA COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 59,957	$ 60,873	$ 60,000	$ 873
Interest earned	-	-	-	-
TOTAL RECEIPTS	59,957	60,873	$ 60,000	$ 873
EXPENDITURES				
Operating expenses and equipment	66,561	70,829	$ 144,130	$ (73,301)
RECEIPTS OVER (UNDER) EXPENDITURES	(6,604)	(9,956)		
UNENCUMBERED CASH, BEGINNING	104,030	97,426		
UNENCUMBERED CASH, ENDING	$ 97,426	$ 87,470		

OTTAWA COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Election Fund	$ 25,000	$ 5,000	$ 5,000	$ -
Reimbursements	-	-	-	-
TOTAL RECEIPTS	25,000	5,000	$ 5,000	$ -
EXPENDITURES				
Capital outlay	-	1,483	$ 29,560	$ (28,077)
RECEIPTS OVER (UNDER) EXPENDITURES	25,000	3,517		
UNENCUMBERED CASH, BEGINNING	19,560	44,560		
UNENCUMBERED CASH, ENDING	$ 44,560	$ 48,077		

OTTAWA COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-21

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ 5,000	$ 5,000	$ 5,000	$ -
EXPENDITURES				
Capital outlay	-	-	$ 21,816	$ (21,816)
RECEIPTS OVER (UNDER) EXPENDITURES	5,000	5,000		
UNENCUMBERED CASH, BEGINNING	11,816	16,816		
UNENCUMBERED CASH, ENDING	$ 16,816	$ 21,816		

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-22

	Emergency Management Capital Outlay Fund		Special Machinery Fund	
	2021	2022	2021	2022
RECEIPTS				
Transfer from - General Fund to Emergency Management Capital Outlay Fund	$ 10,000	$ 10,000	$ -	$ -
Reimbursements	-	-	-	-
TOTAL RECEIPTS	10,000	10,000	-	-
EXPENDITURES				
Transfer to - Road and Bridge Fund	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	10,000	-	-
UNENCUMBERED CASH, BEGINNING	44,502	54,502	-	-
UNENCUMBERED CASH, ENDING	$ 54,502	$ 64,502	$ -	$ -

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-23

	Historical Museum Improvement Fund		Special Highway Improvement Reserve Fund	
	2021	2022	2021	2022
RECEIPTS				
Transfer from - Road and Bridge Fund	$ -	$ -	$ -	$ -
Federal Funds Exchange reimbursement	-	-	71,533	74,773
Donations and other	1,543	5,055	-	-
Reimbursements	-	-	-	-
TOTAL RECEIPTS	1,543	5,055	71,533	74,773
EXPENDITURES				
Construction costs	-	-	-	-
Capital outlay	-	1,100	-	-
TOTAL EXPENDITURES	-	1,100	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,543	3,955	71,533	74,773
UNENCUMBERED CASH, BEGINNING	65,126	66,669	394,535	466,068
UNENCUMBERED CASH, ENDING	$ 66,669	$ 70,624	$ 466,068	$ 540,841

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-24

	Reappraisal Equipment Reserve Fund		Equipment Reserve Fund	
	2021	2022	2021	2022
RECEIPTS				
Transfer from - Road and Bridge Fund	$ -	$ -	$ 275,000	$ -
Reimbursements	-	-	-	-
TOTAL RECEIPTS	-	-	275,000	-
EXPENDITURES				
Contractual services	-	-	-	94,639
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	94,639
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	275,000	(94,639)
UNENCUMBERED CASH, BEGINNING	714	714	204,851	479,851
UNENCUMBERED CASH, ENDING	$ 714	$ 714	$ 479,851	$ 385,212

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-25

	Prosecutor's Training & Assistance Fund		Sheriff Special Drug Enforcement Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 757	$ 916	$ -	$ -
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	757	916	-	-
UNENCUMBERED CASH, BEGINNING	5,958	6,715	20	20
UNENCUMBERED CASH, ENDING	$ 6,715	$ 7,631	$ 20	$ 20

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-26

	Disaster Assistance Fund		Law Enforcement Center Capital Outlay Fund	
	2021	2022	2021	2022
RECEIPTS				
Grants	$ 364,977	$ 16,020	$ -	$ -
Transfer from - General Fund	-	-	135,000	135,000
TOTAL RECEIPTS	364,977	16,020	135,000	135,000
EXPENDITURES				
Contractual services	354,606	-	154,365	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	354,606	-	154,365	-
RECEIPTS OVER (UNDER) EXPENDITURES	10,371	16,020	(19,365)	135,000
UNENCUMBERED CASH, BEGINNING	2,659	13,030	246,803	227,438
UNENCUMBERED CASH, ENDING	$ 13,030	$ 29,050	$ 227,438	$ 362,438

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-27

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 10,458	$ 9,860	$ 2,615	$ 2,182
Interest earned	59	-	-	-
TOTAL RECEIPTS	10,517	9,860	2,615	2,182
EXPENDITURES				
Contractual services	967	6,372	3	408
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	967	6,372	3	408
RECEIPTS OVER (UNDER) EXPENDITURES	9,550	3,488	2,612	1,774
UNENCUMBERED CASH, BEGINNING	71,769	81,319	9,130	11,742
UNENCUMBERED CASH, ENDING	$ 81,319	$ 84,807	$ 11,742	$ 13,516

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-28

	County Treasurer Technology Fund		Special Vehicle Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 2,615	$ 2,225	$ 660,383	$ 629,538
EXPENDITURES				
Personal services	-	-	41,696	47,472
Contractual services	3	-	597,748	566,975
Commodities	-	-	983	1,064
Capital outlay	-	-	-	-
Transfer to - General Fund	-	-	16,838	19,955
TOTAL EXPENDITURES	3	-	657,265	635,466
RECEIPTS OVER (UNDER) EXPENDITURES	2,612	2,225	3,118	(5,928)
UNENCUMBERED CASH, BEGINNING	8,202	10,814	16,834	19,952
UNENCUMBERED CASH, ENDING	$ 10,814	$ 13,039	$ 19,952	$ 14,024

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-29

	Coronavirus Relief Fund		Diversion	
	2021	2022	2021	2022
RECEIPTS				
Grants	$ 555,364	$ 552,983	$ -	$ -
Fees	-	-	-	2,570
TOTAL RECEIPTS	555,364	552,983	-	2,570
EXPENDITURES				
Contractual services	41,792	40,540	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	513,572	512,443	-	2,570
UNENCUMBERED CASH, BEGINNING	41,380	554,952	-	-
UNENCUMBERED CASH, ENDING	$ 554,952	$ 1,067,395	$ -	$ 2,570

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-30

	Services for Aging Capital Outlay		County Capital Outlay Reserve	
	2021	2022	2021	2022
RECEIPTS				
Transfer from - General Fund	$ -	$ -	$ 850,000	$ 95,347
EXPENDITURES				
Capital outlay	-	-	-	191,480
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	850,000	(96,133)
UNENCUMBERED CASH, BEGINNING	-	-	-	850,000
UNENCUMBERED CASH, ENDING	$ -	$ -	$ 850,000	$ 753,867

OTTAWA COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-31

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Special assessments	$ 347,838	$ 344,642	$ 304,138	$ 40,504
Collection fees	31,721	36,661	20,000	16,661
TOTAL RECEIPTS	379,559	381,303	$ 324,138	$ 57,165
EXPENDITURES				
Contractual services	368,388	390,628	$ 410,789	$ (20,161)
Commodities	-	-	6,500	(6,500)
Capital outlay	-	-	20,000	(20,000)
Reserve for future period	-	-	70,956	(70,956)
TOTAL EXPENDITURES	368,388	390,628	$ 508,245	$ (117,617)
RECEIPTS OVER (UNDER) EXPENDITURES	11,171	(9,325)		
UNENCUMBERED CASH, BEGINNING	280,396	291,567		
UNENCUMBERED CASH, ENDING	$ 291,567	$ 282,242		

OTTAWA COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-32

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Prisoner housing	$ 504,345	$ 619,205	$ 500,000	$ 119,205
Miscellaneous	62,130	57,739	40,000	17,739
Transfer from:				
General Fund - Sheriff	60,000	-	-	-
General Fund	200,000	200,000	200,000	-
Void warrants	1,435	-	-	-
Other reimbursements and sales	-	540	-	540
TOTAL RECEIPTS	827,910	877,484	$ 740,000	$ 137,484
EXPENDITURES				
Personal services	361,665	392,137	$ 404,250	$ (12,113)
Contractual services	67,209	83,186	133,956	(50,770)
Commodities	182,602	219,696	195,000	24,696
Capital outlay	519	79,484	63,500	15,984
Commissary	44,222	47,591	55,000	(7,409)
TOTAL EXPENDITURES	656,217	822,094	$ 851,706	$ (29,612)
RECEIPTS OVER (UNDER) EXPENDITURES	171,693	55,390		
UNENCUMBERED CASH, BEGINNING	128,006	299,699		
UNENCUMBERED CASH, ENDING	$ 299,699	$ 355,089		

OTTAWA COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-33

	Historical Endowment Fund		Hospice Memorial Fund	
	2021	2022	2021	2022
RECEIPTS				
Donations and other	$ -	$ -	$ -	$ -
EXPENDITURES				
Contractual services	-	-	-	6,000
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	(6,000)
UNENCUMBERED CASH, BEGINNING	15,525	15,525	48,400	48,400
UNENCUMBERED CASH, ENDING	$ 15,525	$ 15,525	$ 48,400	$ 42,400

OTTAWA COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-34

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 153,691	$ (2)	$ -	$ (2)
Delinquent tax	2,443	1,251	500	751
Motor vehicle tax	13,072	12,511	11,186	1,325
Commercial vehicle fees	480	412	418	(6)
Recreational vehicle tax	312	297	233	64
16/20M vehicle tax	1,020	1,300	1,022	278
Watercraft tax	125	104	102	2
TOTAL RECEIPTS	171,143	15,873	$ 13,461	$ 2,412
EXPENDITURES				
Road Improvement				
Principal payments	155,000	-	$ -	$ -
Interest payments	3,100	-	-	-
Jail Improvement				
Principal payments	-	-	-	-
Interest payments	11,750	11,750	11,750	-
Miscellaneous	1	-	-	-
TOTAL EXPENDITURES	169,851	11,750	$ 11,750	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	1,292	4,123		
UNENCUMBERED CASH, BEGINNING	8,866	10,158		
UNENCUMBERED CASH, ENDING	$ 10,158	$ 14,281		

OTTAWA COUNTY, KANSAS

HOSPITAL DEBT SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-35

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 301,648	$ 305,282	$ 300,332	$ 4,950
Delinquent tax	4,685	2,697	3,000	(303)
Motor vehicle tax	24,333	24,031	21,954	2,077
Commercial vehicle fees	870	805	821	(16)
Recreational vehicle tax	575	574	456	118
16/20M vehicle tax	2,142	2,338	2,007	331
Watercraft tax	225	201	199	2
Interest earned	418	4,804	-	4,804
TOTAL RECEIPTS	334,896	340,732	$ 328,769	$ 11,963
EXPENDITURES				
Principal payments	220,000	260,000	$ 225,000	$ 35,000
Interest payments	115,743	57,147	111,343	(54,196)
Miscellaneous	1,500	1,500	-	1,500
TOTAL EXPENDITURES	337,243	318,647	$ 336,343	$ (17,696)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,347)	22,085		
UNENCUMBERED CASH, BEGINNING	18,773	16,426		
UNENCUMBERED CASH, ENDING	$ 16,426	$ 38,511		

OTTAWA COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2022

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	$ 9,314,295	$ 14,421,012	$ 14,654,941	$ 9,080,366
Redemption	75,031	143,345	142,859	75,517
Delinquent personal tax	585	4,862	5,057	390
Motor vehicle tax	273,644	1,328,086	1,386,839	214,891
Commercial vehicle fees	1,147	34,413	35,497	63
Incomplete payment holding account	9,903	21,709	15,816	15,796
STATE FUNDS				
State educational building	-	99,013	99,013	-
State institutional building	-	49,507	49,507	-
Drivers' license fees	270	18,967	18,878	359
SUBDIVISION FUNDS				
School districts	2	5,093,019	5,093,024	(3)
Townships	855,086	461,587	425,212	891,461
Cities	-	924,413	924,412	1
Library	-	129,906	129,906	-
Fire districts	414,086	351,668	384,519	381,235
Cemetery districts	120,884	197,818	185,882	132,820
Central Kansas Extension District #3	-	118,528	118,520	8
Watershed districts	-	24,242	24,242	-
OTHER AGENCY FUNDS				
Insurance claim account	96,381	313,447	402,967	6,861
Insurance claim	-	725,429	199,678	525,751
Stray animal	-	-	-	-
Payroll clearing	127,669	1,222,808	1,348,055	2,422
Insufficient funds	3,106	3,858	6,964	-
Jail bond cost of issuance	91	-	-	91
Checking accounts				
Sheriff	4,586	26,861	29,205	2,242
Inmate Commissary	8,310	81,209	83,725	5,794
Register of Deeds	-	76,501	76,501	-
District Court	3,995	81,838	85,833	-
Law Library	22,683	5,120	1,535	26,268
TOTAL	$ 11,331,754	$ 25,959,166	$ 25,928,587	$ 11,362,333