OTTAWA COUNTY, KANSAS

DECEMBER 31, 2023

LINDBURG
VOGEL PIERCE FARIS
Chartered

OTTAWA COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2023

INDEPENDENT AUDITORS' REPORT 1-3

FINANCIAL STATEMENT

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis 4-6

NOTES TO THE FINANCIAL STATEMENT 7-15

SUPPLEMENTARY INFORMATION

SCHEDULE 1

Summary of Expenditures - Regulatory Basis (Actual and Budget) 16

SCHEDULE 2

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)
2-1 General Fund 17-21

Budgeted Special Purpose Funds
2-2 Road and Bridge 22
2-3 Special Bridge 23
2-4 Noxious Weed 24
2-5 Services for Aging 25
2-6 County Health 26
2-7 Mental Health 27
2-8 OCCK 28
2-9 Hospital Maintenance 29
2-10 Election Expense 30
2-11 Historical Collection 31
2-12 Building 32
2-13 Appraiser's 33
2-14 Employee Benefits 34
2-15 Alcohol and Drug Abuse 35
2-16 Special Parks and Recreation 36
2-17 Ambulance 37
2-18 Emergency Preparedness 911 38
2-19 Ottawa County 911 39
2-20 Election Capital Outlay 40
2-21 Noxious Weed Capital Outlay 41

Nonbudgeted Special Purpose Funds
2-22 Emergency Management Capital Outlay 42
2-22 County Capital Outlay Reserve 42
2-23 Historical Museum Improvement 43
2-23 Special Highway Improvement Reserve 43
2-24 Reappraisal Equipment Reserve 44
2-24 Equipment Reserve 44
2-25 Prosecutor's Training & Assistance 45
2-25 Sheriff Special Drug Enforcement 45
2-26 Disaster Assistance 46
2-26 Law Enforcement Center Capital Outlay 46
2-27 Register of Deeds Technology 47
2-27 County Clerk Technology 47
2-28 County Treasurer Technology 48
2-28 Special Vehicle 48
2-29 Coronavirus Relief 49
2-29 Diversion 49

TABLE OF CONTENTS (Continued)

SCHEDULE 2 (Continued)

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget) (Continued)

Business Funds
2-30 Solid Waste 50
2-31 Law Enforcement Center 51

Trust Funds
2-32 Historical Endowment (Nonbudgeted) 52
2-32 Hospice Memorial (Nonbudgeted) 52

Bond and Interest Funds
2-33 Bond and Interest 53
2-34 Hospital Debt Service 54

SCHEDULE 3

Schedule of Receipts and Disbursements - Regulatory Basis
Agency Funds 55

LINDBURG
VOGEL PIERCE FARIS
Chartered

Guy A. Scofield, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Mueting, CPA
Billy J. Klug, CPA
Randall R. Hofmeier, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Kayleen E. Million, CPA

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, 2023, 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, 2023, 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, 2023, 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.

2301 NORTH HALSTEAD
P.O. BOX 2047
HUTCHINSON, KS 67504-2047
(620) 669-0461

1206 W. FRONTVIEW, STE 201
P.O. BOX 1512
DODGE CITY, KS 67801-1512
(620) 227-3522

1401 MAIN, STE B
P.O. BOX 189
HAYS, KS 67601-0189
(785) 628-2900

15530 E BRONCOS PARKWAY
UNIT 380
CENTENNIAL, CO 80112-7111
(303) 798-2235

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, 2022 (not presented herein), and have issued our report thereon dated August 23, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration at the following link: https:/admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023, (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
September 8, 2024

OTTAWA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 1,551,760	$ 4,241,697	$ 3,792,446	$ 2,001,011	$ 17,896	$ 2,018,907
Special Purpose Funds						
Road and Bridge	629,537	2,702,565	2,421,249	910,853	61,439	972,292
Special Bridge	744,420	355,436	53,980	1,045,876	-	1,045,876
Noxious Weed	76,736	195,891	170,423	102,204	131	102,335
Services for Aging	222,427	184,717	122,705	284,439	150	284,589
County Health	195,405	235,798	262,628	168,575	2,918	171,493
Mental Health	-	-	-	-	-	-
OCCK	-	-	-	-	-	-
Hospital Maintenance	-	-	-	-	-	-
Election Expense	10,634	58,121	44,210	24,545	-	24,545
Historical Collection	1,601	54,312	55,807	106	301	407
Building	276,280	104,314	56,229	324,365	-	324,365
Appraiser's	34,411	149,077	145,814	37,674	14	37,688
Employee Benefits	184,039	1,812,032	1,623,429	372,642	58,274	430,916
Alcohol and Drug Abuse	13,468	4,117	-	17,585	-	17,585
Special Parks and Recreation	2,557	4,117	-	6,674	-	6,674
Ambulance	-	-	-	-	-	-
Emergency Preparedness 911	11,619	129	11,748	-	-	-
Ottawa County 911	87,470	58,731	143,456	2,745	13,827	16,572
Election Capital Outlay	48,077	-	48,077	-	-	-
Noxious Weed Capital Outlay	21,816	-	-	21,816	-	21,816
Emergency Management Capital Outlay	64,502	-	15,000	49,502	15,000	64,502
County Capital Outlay Reserve	753,867	95,437	105,545	743,759	-	743,759
Historical Museum Improvement	70,624	14,125	-	84,749	-	84,749
Special Highway Improvement Reserve	540,841	-	-	540,841	-	540,841
Reappraisal Equipment Reserve	714	-	-	714	-	714
Equipment Reserve	385,212	-	-	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, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)						
Prosecutor's Training & Assistance	$ 7,631	$ 1,121	$ 1,863	$ 6,889	$ -	$ 6,889
Sheriff Special Drug Enforcement	20	-	-	20	-	20
Disaster Assistance	29,050	7,773	22,431	14,392	-	14,392
Law Enforcement Center Capital Outlay	362,438	748	66,500	296,686	-	296,686
Register of Deeds Technology	84,807	11,001	1,743	94,065	-	94,065
County Clerk Technology	13,516	1,898	2,424	12,990	428	13,418
County Treasurer Technology	13,039	1,898	-	14,937	-	14,937
Special Vehicle	14,024	652,560	656,296	10,288	-	10,288
Coronavirus Relief	1,067,395	-	700,727	366,668	-	366,668
Diversion	2,570	10,237	7,433	5,374	490	5,864
Business Funds						
Solid Waste	282,242	393,680	427,669	248,253	7,657	255,910
Law Enforcement Center	355,089	643,240	749,358	248,971	35,709	284,680
Trust Funds						
Historical Endowment	15,525	-	-	15,525	-	15,525
Hospice Memorial	42,400	-	7,000	35,400	-	35,400
Bond and Interest Fund						
Bond and Interest	14,281	13,125	11,750	15,656	-	15,656
Hospital Debt Service	38,511	354,679	322,880	70,310	-	70,310
TOTAL FINANCIAL REPORTING ENTITY	$ 8,270,555	$ 12,362,576	$ 12,050,820	$ 8,582,311	$ 214,234	$ 8,796,545

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, 2023

COMPOSITION OF CASH	
Checking accounts	$ 3,778,162
Savings accounts	131,192
Money Market accounts	9,147,293
Certificates of deposit	7,551,013
Cash and cash items	232,435
	20,840,095
Other accounts	
Checking accounts	
Sheriff	5,405
Inmate Commissary	12,128
Register of Deeds	-
Law Library	25,707
	43,240
TOTAL CASH	20,883,335
AGENCY FUNDS PER SCHEDULE 3	(12,086,790)
TOTAL FINANCIAL REPORTING ENTITY	$ 8,796,545

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

OTTAWA COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

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 2023:

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 2023 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, 2023.

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

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

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

Tax Cycle

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

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

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

Estimates

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

Deposits and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

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

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

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

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

At December 31, 2023, the County's carrying amount of deposits was $20,650,900 and the bank balance was $20,881,374. The bank balance was held by three banks, with one bank holding 87% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, $14,350,178 was covered by FDIC insurance; and $6,531,196 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds - paid by tax levy				
Series 2018 - jail improvement	3.00% - 4.25%	11/27/18	$ 300,000	05/01/33
Series 2021 - hospital refunding	0.35% - 2.15%	09/23/21	3,645,000	10/01/34
Finance Leases				
2 - 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, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds - paid by tax levy					
Series 2018 - jail improvement	$ 300,000	$ -	$ -	$ 300,000	$ 11,750
Series 2021 - hospital refunding	3,610,000	-	270,000	3,340,000	51,380
Total General Obligation Bonds	$ 3,910,000	$ -	$ 270,000	$ 3,640,000	$ 63,130

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases					
2 motor graders	$ 46,870	$ -	$ 46,870	$ -	$ 1,045
Jail equipment and security	64,220	-	64,220	-	2,280
2 - 2018 motor graders	113,441	-	55,773	57,668	3,857
2 - 2019 motor graders	210,684	-	68,084	142,600	6,573
2 - 2020 motor graders	176,804	-	57,728	119,076	3,678
1 - 2021 excavator	72,419	-	23,632	48,787	1,543
2 - 2021 motor graders	385,730	-	74,134	311,596	7,746
2 - 2022 motor graders	518,510	-	-	518,510	-
Total Finance Leases	$ 1,588,678	$ -	$ 390,441	$ 1,198,237	$ 26,722

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
2024	$ 305,000	$ 61,675
2025	305,000	59,105
2026	315,000	55,816
2027	320,000	51,651
2028	325,000	46,954
2029-2033	1,735,000	143,300
2034	335,000	7,201
	$ 3,640,000	$ 425,702

Finance Leases	Principal	Interest
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
	$ 1,198,237	$ 116,646

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, 2023, include the following:

Purpose	Issue Date	Maturity Date	Amount
Delphos Cooperative Association	11/13/17	11/13/27	$ 1,528,400

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 8.43% for KPERS and 22.86% for KP&F for the year ended December 31, 2023. Contributions to the pension plan from the County were $226,621 for KPERS and $84,846 for KP&F for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, KPERS has determined the County's proportionate share of the collective net pension liability was $2,561,080 for KPERS and $866,367 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023, are estimated at $154,455.

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, 2023.

NOTE 9—FUND TRANSFERS

Interfund transfers for the County during 2023 were as follows:

From Fund	To Fund	Authority	Amount
Special Vehicle	General	K.S.A. 8-145	$ 14,030
General	County Capital Outlay Reserve	K.S.A. 19-120	95,437
General	Law Enforcement Center	Resolution	200,000
Historical Collection	Historical Museum Improvement	K.S.A. 19-120	13,600

NOTE 10—RISK MANAGEMENT

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

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

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

NOTE 11—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

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

Litigation

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

OTTAWA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 4,828,002	$ -	$ 4,828,002	$ 3,792,446	$ (1,035,556)
Special Purpose Funds					
Road and Bridge	3,100,000	-	3,100,000	2,421,249	(678,751)
Special Bridge	943,075	-	943,075	53,980	(889,095)
Noxious Weed	235,410	-	235,410	170,423	(64,987)
Services for Aging	255,326	-	255,326	122,705	(132,621)
County Health	383,326	-	383,326	262,628	(120,698)
Mental Health	-	-	-	-	-
OCCK	-	-	-	-	-
Hospital Maintenance	-	-	-	-	-
Election Expense	71,240	-	71,240	44,210	(27,030)
Historical Collection	57,900	-	57,900	55,807	(2,093)
Building	368,810	-	368,810	56,229	(312,581)
Appraiser	171,432	-	171,432	145,814	(25,618)
Employee Benefits	1,983,000	-	1,983,000	1,623,429	(359,571)
Alcohol and Drug Abuse	16,293	-	16,293	-	(16,293)
Special Parks and Recreation	556	-	556	-	(556)
Ambulance	-	-	-	-	-
Emergency Preparedness 911	11,484	-	11,484	11,748	264
Ottawa County 911	147,426	-	147,426	143,456	(3,970)
Election Capital Outlay	54,560	-	54,560	48,077	(6,483)
Noxious Weed Capital Outlay	26,816	-	26,816	-	(26,816)
Business Funds					
Solid Waste	510,541	-	510,541	427,669	(82,872)
Law Enforcement Center	927,993	-	927,993	749,358	(178,635)
Bond and Interest Fund					
Bond and Interest	23,500	-	23,500	11,750	(11,750)
Hospital Debt Service	351,566	-	351,566	322,880	(28,686)

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-1
Page 1 of 5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 2,590,855	$ 3,684,059	$ 3,581,921	$ 102,138
Licenses, fees, and permits	84,142	59,321	55,400	3,921
Use of money and property	123,868	461,603	20,000	441,603
Other	226,035	36,714	48,000	(11,286)
TOTAL RECEIPTS	3,024,900	4,241,697	$ 3,705,321	$ 536,376
EXPENDITURES				
County Attorney	126,155	105,015	$ 150,078	$ (45,063)
County Clerk	105,624	90,797	104,350	(13,553)
County Commissioners	83,405	86,461	95,500	(9,039)
Courthouse	291,193	291,292	437,797	(146,505)
Register of Deeds	98,881	105,767	112,800	(7,033)
Sheriff	879,870	922,907	993,600	(70,693)
County Treasurer	94,130	98,934	118,275	(19,341)
Emergency management	95,685	54,674	109,700	(55,026)
Computer processing	120,225	143,750	163,600	(19,850)
Clerk of District Court	54,429	60,023	58,000	2,023
Human Resources	40,648	48,393	60,500	(12,107)
County Counselor	-	16,493	29,300	(12,807)
Appropriations	495,862	1,515,958	1,508,252	7,706
Other	405,826	251,982	886,250	(634,268)
TOTAL EXPENDITURES	2,891,933	3,792,446	$ 4,828,002	$ (1,035,556)
RECEIPTS OVER (UNDER) EXPENDITURES	132,967	449,251		
UNENCUMBERED CASH, BEGINNING	1,418,793	1,551,760		
UNENCUMBERED CASH, ENDING	$ 1,551,760	$ 2,001,011		

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem property tax	$ 1,954,099	$ 2,876,637	$ 2,927,495	$ (50,858)
Delinquent tax	16,395	49,670	10,000	39,670
Interest and charges on delinquent taxes	37,933	56,465	50,000	6,465
Motor vehicle tax	149,153	229,554	218,707	10,847
Commercial vehicle fees	5,040	7,480	7,789	(309)
Recreational vehicle tax	3,572	5,292	5,146	146
16/20M vehicle tax	14,011	20,495	20,850	(355)
Watercraft tax	1,259	-	1,934	(1,934)
County-wide sales tax	409,393	438,466	340,000	98,466
TOTAL TAXES	2,590,855	3,684,059	3,581,921	102,138
LICENSES AND FEES				
Officers' fees	62,760	52,839	50,000	2,839
Vehicle interest	15,763	686	400	286
Other licenses and fees	5,619	5,796	5,000	796
TOTAL LICENSES AND FEES	84,142	59,321	55,400	3,921
USE OF MONEY				
Interest on investments	123,868	461,603	20,000	441,603
OTHER				
Dispatcher, deputy charges	18,000	-	20,000	(20,000)
Diversionary agreement payments	9,437	8,804	5,000	3,804
Other	87,949	13,880	15,000	(1,120)
Transfers from:				
Special Vehicle Fund	19,955	14,030	8,000	6,030
Mental Health Fund	2,074	-	-	-
OCCK Fund	1,477	-	-	-
Hospital Maintenance Fund	43,584	-	-	-
Ambulance Fund	43,559	-	-	-
TOTAL MISCELLANEOUS	226,035	36,714	48,000	(11,286)
TOTAL RECEIPTS	$ 3,024,900	$ 4,241,697	$ 3,705,321	$ 536,376

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
COUNTY ATTORNEY				
Personal services	$ 102,434	$ 90,234	$ 111,828	$ (21,594)
Contractual services	21,901	13,870	35,250	(21,380)
Commodities	1,820	911	1,000	(89)
Capital outlay	-	-	2,000	(2,000)
TOTAL COUNTY ATTORNEY	126,155	105,015	150,078	(45,063)
COUNTY CLERK				
Personal services	79,183	76,761	90,000	(13,239)
Contractual services	19,256	7,589	10,350	(2,761)
Commodities	4,099	1,320	4,000	(2,680)
Capital outlay	3,086	5,127	-	5,127
TOTAL COUNTY CLERK	105,624	90,797	104,350	(13,553)
COUNTY COMMISSIONERS				
Personal services	76,692	79,916	85,000	(5,084)
Contractual services	6,424	5,106	9,000	(3,894)
Commodities	289	1,439	1,500	(61)
TOTAL COUNTY COMMISSIONERS	83,405	86,461	95,500	(9,039)
COURTHOUSE				
Personal services	123,211	111,282	150,000	(38,718)
Contractual services	60,946	71,045	90,000	(18,955)
Commodities	8,610	13,528	52,450	(38,922)
Transfer to - County Capital Outlay Reserve Fund	95,347	95,437	95,347	90
Capital outlay	3,079	-	50,000	(50,000)
TOTAL COURTHOUSE	291,193	291,292	437,797	(146,505)
REGISTER OF DEEDS				
Personal services	94,786	102,010	102,000	10
Contractual services	1,115	1,536	3,800	(2,264)
Commodities	2,980	2,221	7,000	(4,779)
Capital outlay	-	-	-	-
TOTAL REGISTER OF DEEDS	98,881	105,767	112,800	(7,033)

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
SHERIFF				
Personal services	$ 622,651	$ 611,123	$ 665,500	$ (54,377)
Contractual services	67,424	75,784	95,500	(19,716)
Commodities	103,235	112,274	102,600	9,674
Transfer to - Law Enforcement Center Fund	-	-	-	-
Capital outlay	86,560	123,726	130,000	(6,274)
TOTAL SHERIFF	879,870	922,907	993,600	(70,693)
COUNTY TREASURER				
Personal services	71,690	75,154	88,000	(12,846)
Contractual services	17,031	19,330	19,775	(445)
Commodities	5,409	3,041	5,500	(2,459)
Capital outlay	-	1,409	5,000	(3,591)
TOTAL COUNTY TREASURER	94,130	98,934	118,275	(19,341)
EMERGENCY MANAGEMENT				
Personal services	62,541	38,657	60,000	(21,343)
Contractual services	6,203	4,532	11,700	(7,168)
Commodities	5,484	2,626	4,500	(1,874)
Capital outlay	11,457	8,859	23,500	(14,641)
Transfer to - Emergency Management Capital Outlay Fund	10,000	-	10,000	(10,000)
TOTAL EMERGENCY MANAGEMENT	95,685	54,674	109,700	(55,026)
COMPUTER PROCESSING				
Personal services	3,855	6,990	5,200	1,790
Contractual services	116,370	112,248	129,250	(17,002)
Commodities	-	-	150	(150)
Capital outlay	-	24,512	29,000	(4,488)
TOTAL COMPUTER PROCESSING	120,225	143,750	163,600	(19,850)
CLERK OF DISTRICT COURT				
Contractual services	34,621	54,627	46,500	8,127
Commodities	1,173	411	5,500	(5,089)
Capital outlay	18,635	4,985	6,000	(1,015)
TOTAL CLERK OF DISTRICT COURT	54,429	60,023	58,000	2,023

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
HUMAN RESOURCES				
Personal services	$ 12,615	$ 33,695	$ 15,000	$ 18,695
Contractual services	25,154	9,596	44,500	(34,904)
Commodities	2,879	5,102	1,000	4,102
TOTAL HUMAN RESOURCES	40,648	48,393	60,500	(12,107)
COUNTY COUNSELOR				
Personal services	-	16,300	16,300	-
Contractual services	-	193	6,000	(5,807)
Commodities	-	-	7,000	(7,000)
TOTAL COUNTY COUNSELOR	-	16,493	29,300	(12,807)
APPROPRIATIONS				
Conservation district	21,800	22,800	21,800	1,000
Economic development	250,000	42,610	50,000	(7,390)
Fair board	22,500	22,500	22,500	-
Hospital maintenance	-	572,076	572,076	-
Ambulance	-	572,076	572,076	-
OCCK	-	21,800	21,800	-
Audit and budget	34,126	34,623	37,500	(2,877)
Insurance	115,353	122,437	120,000	2,437
Juvenile detention	6,638	13,266	10,000	3,266
County coroner	33,445	46,270	35,000	11,270
Mental health	-	33,500	33,500	-
LEPP services	12,000	12,000	12,000	-
TOTAL APPROPRIATIONS	495,862	1,515,958	1,508,252	7,706
OTHER				
Other	70,826	51,982	38,000	13,982
Cash forward	-	-	513,250	(513,250)
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	405,826	251,982	886,250	(634,268)
TOTAL EXPENDITURES	$ 2,891,933	$ 3,792,446	$ 4,828,002	$ (1,035,556)

OTTAWA COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,717,634	$ 2,037,548	$ 2,073,661	$ (36,113)
Delinquent tax	16,895	31,268	19,000	12,268
Motor vehicle tax	141,397	127,669	128,037	(368)
Commercial vehicle fees	4,586	4,167	4,560	(393)
Recreational vehicle tax	3,350	2,948	3,012	(64)
16/20M vehicle tax	15,375	11,668	12,205	(537)
Watercraft tax	1,137	-	1,131	(1,131)
Special city and county highway	435,102	439,586	444,876	(5,290)
Reimbursements	32,156	47,711	20,000	27,711
TOTAL RECEIPTS	2,367,632	2,702,565	$ 2,706,482	$ (3,917)
EXPENDITURES				
Personal services	876,135	867,713	$ 1,000,000	$ (132,287)
Contractual services	456,096	356,301	513,250	(156,949)
Commodities	468,145	829,422	855,000	(25,578)
Capital outlay	520,959	350,461	370,000	(19,539)
Transfer to - Equipment Reserve Fund	-	-	-	-
Reimbursement from - Special Bridge Fund	275,000	-	-	-
Bridge construction	-	17,352	165,000	(147,648)
Road improvements	-	-	50,000	(50,000)
Cash forward	-	-	146,750	(146,750)
TOTAL EXPENDITURES	2,596,335	2,421,249	$ 3,100,000	$ (678,751)
RECEIPTS OVER (UNDER) EXPENDITURES	(228,703)	281,316		
UNENCUMBERED CASH, BEGINNING	858,240	629,537		
UNENCUMBERED CASH, ENDING	$ 629,537	$ 910,853		

OTTAWA COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 180,141	$ 187,107	$ 190,499	$ (3,392)
Delinquent tax	1,586	2,985	1,000	1,985
Motor vehicle tax	13,891	13,389	13,042	347
Commercial vehicle fees	471	437	465	(28)
Recreational vehicle tax	333	309	307	2
16/20M vehicle tax	1,284	1,209	1,243	(34)
Watercraft tax	118	-	115	(115)
Reimbursement from - Road and Bridge Fund	275,000	-	-	-
Reimbursements	24,629	150,000	-	150,000
TOTAL RECEIPTS	497,453	355,436	$ 206,671	$ 148,765
EXPENDITURES				
Cash forward	-	-	$ 153,795	$ (153,795)
Construction costs	290,988	53,980	789,280	(735,300)
TOTAL EXPENDITURES	290,988	53,980	$ 943,075	$ (889,095)
RECEIPTS OVER (UNDER) EXPENDITURES	206,465	301,456		
UNENCUMBERED CASH, BEGINNING	537,955	744,420		
UNENCUMBERED CASH, ENDING	$ 744,420	$ 1,045,876		

OTTAWA COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 138,666	$ 144,040	$ 146,618	$ (2,578)
Delinquent tax	1,361	2,465	1,000	1,465
Motor vehicle tax	11,344	10,307	10,886	(579)
Commercial vehicle fees	373	336	388	(52)
Recreational vehicle tax	270	238	256	(18)
16/20M vehicle tax	1,179	951	1,038	(87)
Watercraft tax	93	-	96	(96)
Chemical sales	36,791	37,554	20,000	17,554
TOTAL RECEIPTS	190,077	195,891	$ 180,282	$ 15,609
EXPENDITURES				
Personal services	91,126	82,057	$ 97,000	$ (14,943)
Contractual services	26,376	13,422	34,950	(21,528)
Commodities	89,331	74,636	91,500	(16,864)
Capital outlay	-	308	-	308
Cash forward	-	-	6,960	(6,960)
Transfer to - Noxious Weed Capital Outlay Fund	5,000	-	5,000	(5,000)
TOTAL EXPENDITURES	211,833	170,423	$ 235,410	$ (64,987)
RECEIPTS OVER (UNDER) EXPENDITURES	(21,756)	25,468		
UNENCUMBERED CASH, BEGINNING	98,492	76,736		
UNENCUMBERED CASH, ENDING	$ 76,736	$ 102,204		

OTTAWA COUNTY, KANSAS

SERVICES FOR AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 30,925	$ 93,648	$ 95,346	$ (1,698)
Delinquent tax	696	1,077	300	777
Motor vehicle tax	6,944	2,298	2,237	61
Commercial vehicle fees	236	75	80	(5)
Recreational vehicle tax	166	53	53	-
16/20M vehicle tax	643	604	213	391
Watercraft tax	59	-	20	(20)
Grants and reimbursements	88,959	83,629	40,000	43,629
Fares	2,470	3,333	-	3,333
TOTAL RECEIPTS	131,098	184,717	$ 138,249	$ 46,468
EXPENDITURES				
Personal services	77,087	58,756	$ 100,600	$ (41,844)
Contractual services	51,608	52,663	65,306	(12,643)
Commodities	9,485	11,286	10,600	686
Capital outlay	-	-	15,000	(15,000)
Cash forward	-	-	63,820	(63,820)
TOTAL EXPENDITURES	138,180	122,705	$ 255,326	$ (132,621)
RECEIPTS OVER (UNDER) EXPENDITURES	(7,082)	62,012		
UNENCUMBERED CASH, BEGINNING	229,509	222,427		
UNENCUMBERED CASH, ENDING	$ 222,427	$ 284,439		

OTTAWA COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 39,400	$ 93,642	$ 95,346	$ (1,704)
Delinquent tax	1,204	1,577	500	1,077
Motor vehicle tax	11,509	2,929	2,855	74
Commercial vehicle fees	387	96	102	(6)
Recreational vehicle tax	275	68	67	1
16/20M vehicle tax	1,104	991	272	719
Watercraft tax	97	-	25	(25)
Reimbursements and grants	213,153	136,495	150,000	(13,505)
TOTAL RECEIPTS	267,129	235,798	$ 249,167	$ (13,369)
EXPENDITURES				
Personal services	212,674	185,921	$ 208,000	$ (22,079)
Contractual services	30,363	33,386	29,200	4,186
Commodities	48,059	43,321	50,700	(7,379)
Capital outlay	-	-	-	-
Cash forward	-	-	95,426	(95,426)
TOTAL EXPENDITURES	291,096	262,628	$ 383,326	$ (120,698)
RECEIPTS OVER (UNDER) EXPENDITURES	(23,967)	(26,830)		
UNENCUMBERED CASH, BEGINNING	219,372	195,405		
UNENCUMBERED CASH, ENDING	$ 195,405	$ 168,575		

OTTAWA COUNTY, KANSAS

MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget (1)	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 28,851	$ -	$ -	$ -
Delinquent tax	246	-	-	-
Motor vehicle tax	2,203	-	-	-
Commercial vehicle fees	74	-	-	-
Recreational vehicle tax	53	-	-	-
16/20M vehicle tax	204	-	-	-
Watercraft tax	19	-	-	-
TOTAL RECEIPTS	31,650	-	$ -	$ -
EXPENDITURES				
Appropriation	31,866	-	$ -	$ -
Transfer to - General Fund	2,074	-	-	-
TOTAL EXPENDITURES	33,940	-	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(2,290)	-		
UNENCUMBERED CASH, BEGINNING	2,290	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

(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, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget (1)	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 19,925	$ -	$ -	$ -
Delinquent tax	167	-	-	-
Motor vehicle tax	1,439	-	-	-
Commercial vehicle fees	48	-	-	-
Recreational vehicle tax	34	-	-	-
16/20M vehicle tax	138	-	-	-
Watercraft tax	12	-	-	-
TOTAL RECEIPTS	21,763	-	$ -	$ -
EXPENDITURES				
Appropriation	21,797	-	$ -	$ -
Transfer to - General Fund	1,477	-	-	-
TOTAL EXPENDITURES	23,274	-	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(1,511)	-		
UNENCUMBERED CASH, BEGINNING	1,511	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

(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, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 540,418	$ -	$ -	$ -
Delinquent tax	4,630	-	3,000	(3,000)
Motor vehicle tax	41,676	-	-	-
Commercial vehicle fees	1,414	-	-	-
Recreational vehicle tax	999	-	-	-
16/20M vehicle tax	3,852	-	-	-
Watercraft tax	353	-	-	-
TOTAL RECEIPTS	593,342	-	$ 3,000	$ (3,000)
EXPENDITURES				
Appropriation	593,011	-	$ -	$ -
Transfer to - General Fund	43,584	-	-	-
TOTAL EXPENDITURES	636,595	-	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(43,253)	-		
UNENCUMBERED CASH, BEGINNING	43,253	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

OTTAWA COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 50,759	$ 52,654	$ 53,650	$ (996)
Delinquent tax	287	658	200	458
Motor vehicle tax	1,072	3,773	3,672	101
Commercial vehicle fees	8	123	131	(8)
Recreational vehicle tax	20	87	86	1
16/20M vehicle tax	406	8	350	(342)
Watercraft tax	-	-	32	(32)
Reimbursements	594	818	-	818
TOTAL RECEIPTS	53,146	58,121	$ 58,121	$ -
EXPENDITURES				
Personal services	16,920	14,069	$ 20,000	$ (5,931)
Contractual services	7,011	18,500	17,000	1,500
Commodities	27,871	9,309	28,000	(18,691)
Capital outlay	4,140	2,332	-	2,332
Cash forward	-	-	1,240	(1,240)
Transfer to - Election Capital Outlay Fund	5,000	-	5,000	(5,000)
TOTAL EXPENDITURES	60,942	44,210	$ 71,240	$ (27,030)
RECEIPTS OVER (UNDER) EXPENDITURES	(7,796)	13,911		
UNENCUMBERED CASH, BEGINNING	18,430	10,634		
UNENCUMBERED CASH, ENDING	$ 10,634	$ 24,545		

OTTAWA COUNTY, KANSAS

HISTORICAL COLLECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 37,867	$ 50,491	$ 51,416	$ (925)
Delinquent tax	309	639	-	639
Motor vehicle tax	2,381	2,815	2,741	74
Commercial vehicle fees	81	92	98	(6)
Recreational vehicle tax	58	65	64	1
16/20M vehicle tax	210	210	261	(51)
Watercraft tax	21	-	24	(24)
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	40,927	54,312	$ 54,604	$ (292)
EXPENDITURES				
Personal services	44,866	34,910	$ 46,500	$ (11,590)
Contractual services	4,006	5,213	4,500	713
Commodities	800	350	2,500	(2,150)
Capital outlay	4,400	1,734	4,400	(2,666)
Transfer to - Historical Museum Improvement Fund	-	13,600	-	13,600
TOTAL EXPENDITURES	54,072	55,807	$ 57,900	$ (2,093)
RECEIPTS OVER (UNDER) EXPENDITURES	(13,145)	(1,495)		
UNENCUMBERED CASH, BEGINNING	14,746	1,601		
UNENCUMBERED CASH, ENDING	$ 1,601	$ 106		

OTTAWA COUNTY, KANSAS

BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 90,069	$ 93,647	$ 95,346	$ (1,699)
Delinquent tax	753	1,493	-	1,493
Motor vehicle tax	6,947	6,695	6,521	174
Commercial vehicle fees	236	219	232	(13)
Recreational vehicle tax	166	155	153	2
16/20M vehicle tax	642	605	622	(17)
Watercraft tax	59	-	58	(58)
Reimbursements	-	1,500	-	1,500
TOTAL RECEIPTS	98,872	104,314	$ 102,932	$ 1,382
EXPENDITURES				
Contractual services	39,744	56,229	$ 273,464	$ (217,235)
Cash forward	-	-	95,346	(95,346)
TOTAL EXPENDITURES	39,744	56,229	$ 368,810	$ (312,581)
RECEIPTS OVER (UNDER) EXPENDITURES	59,128	48,085		
UNENCUMBERED CASH, BEGINNING	217,152	276,280		
UNENCUMBERED CASH, ENDING	$ 276,280	$ 324,365		

OTTAWA COUNTY, KANSAS

APPRAISER'S FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 126,405	$ 131,350	$ 133,699	$ (2,349)
Delinquent tax	1,174	2,166	1,000	1,166
Motor vehicle tax	10,447	9,395	9,150	245
Commercial vehicle fees	357	307	326	(19)
Recreational vehicle tax	251	217	215	2
16/20M vehicle tax	944	915	872	43
Watercraft tax	89	-	81	(81)
Reimbursements	-	-	-	-
Miscellaneous	3,899	4,727	-	4,727
TOTAL RECEIPTS	143,566	149,077	$ 145,343	$ 3,734
EXPENDITURES				
Personal services	122,072	120,039	$ 123,600	$ (3,561)
Contractual services	20,419	21,461	25,853	(4,392)
Commodities	4,002	3,069	3,500	(431)
Zoning	-	-	2,400	(2,400)
Capital outlay	-	1,245	3,605	(2,360)
Cash forward	-	-	12,474	(12,474)
TOTAL EXPENDITURES	146,493	145,814	$ 171,432	$ (25,618)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,927)	3,263		
UNENCUMBERED CASH, BEGINNING	37,338	34,411		
UNENCUMBERED CASH, ENDING	$ 34,411	$ 37,674		

OTTAWA COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,645,961	$ 1,648,552	$ 1,677,684	$ (29,132)
Delinquent tax	11,770	24,679	11,000	13,679
Motor vehicle tax	105,622	122,342	119,168	3,174
Commercial vehicle fees	3,731	3,993	4,244	(251)
Recreational vehicle tax	2,559	2,825	2,803	22
16/20M vehicle tax	8,162	9,641	11,360	(1,719)
Watercraft tax	939	-	1,053	(1,053)
Void warrants	-	-	-	-
Reimbursements	10,084	-	-	-
TOTAL RECEIPTS	1,788,828	1,812,032	$ 1,827,312	$ (15,280)
EXPENDITURES				
FICA	233,718	238,519	$ 260,000	$ (21,481)
Health and Dental Insurance	740,666	682,004	740,000	(57,996)
Other Insurance	36,531	113,464	20,018	93,446
Health and Dental Claims	476,056	250,351	425,000	(174,649)
KPERS	250,147	252,266	260,000	(7,734)
KP&F	78,582	84,846	85,000	(154)
Other employee benefits	-	1,979	-	1,979
Cash forward	-	-	192,982	(192,982)
TOTAL EXPENDITURES	1,815,700	1,623,429	$ 1,983,000	$ (359,571)
RECEIPTS OVER (UNDER) EXPENDITURES	(26,872)	188,603		
UNENCUMBERED CASH, BEGINNING	210,911	184,039		
UNENCUMBERED CASH, ENDING	$ 184,039	$ 372,642		

OTTAWA COUNTY, KANSAS

ALCOHOL AND DRUG ABUSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 2,001	$ 4,117	$ 2,163	$ 1,954
EXPENDITURES				
Appropriation	500	-	$ -	$ -
Cash forward	-	-	16,293	(16,293)
TOTAL EXPENDITURES	500	-	$ 16,293	$ (16,293)
RECEIPTS OVER (UNDER) EXPENDITURES	1,501	4,117		
UNENCUMBERED CASH, BEGINNING	11,967	13,468		
UNENCUMBERED CASH, ENDING	$ 13,468	$ 17,585		

OTTAWA COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 2,001	$ 4,117	$ -	$ 4,117
EXPENDITURES				
Appropriation	-	-	$ 556	$ (556)
RECEIPTS OVER (UNDER) EXPENDITURES	2,001	4,117		
UNENCUMBERED CASH, BEGINNING	556	2,557		
UNENCUMBERED CASH, ENDING	$ 2,557	$ 6,674		

OTTAWA COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 540,418	$ -	$ -	$ -
Delinquent tax	4,605	-	-	-
Motor vehicle tax	41,677	-	-	-
Commercial vehicle fees	1,414	-	-	-
Recreational vehicle tax	999	-	-	-
16/20M vehicle tax	3,852	-	-	-
Watercraft tax	353	-	-	-
TOTAL RECEIPTS	593,318	-	$ -	$ -
EXPENDITURES				
Appropriation	593,010	-	$ -	$ -
Transfer to - General Fund	43,559	-	-	-
TOTAL EXPENDITURES	636,569	-	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(43,251)	-		
UNENCUMBERED CASH, BEGINNING	43,251	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

OTTAWA COUNTY, KANSAS

EMERGENCY PREPAREDNESS 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest earned	$ 135	$ 129	$ -	$ 129
EXPENDITURES				
Operating expenses and equipment	-	11,748	$ 11,484	$ 264
RECEIPTS OVER (UNDER) EXPENDITURES	135	(11,619)		
UNENCUMBERED CASH, BEGINNING	11,484	11,619		
UNENCUMBERED CASH, ENDING	$ 11,619	$ -		

OTTAWA COUNTY, KANSAS

OTTAWA COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 60,873	$ 56,384	$ 60,000	$ (3,616)
Interest earned	-	2,347	-	2,347
TOTAL RECEIPTS	60,873	58,731	$ 60,000	$ (1,269)
EXPENDITURES				
Operating expenses and equipment	70,829	143,456	$ 147,426	$ (3,970)
RECEIPTS OVER (UNDER) EXPENDITURES	(9,956)	(84,725)		
UNENCUMBERED CASH, BEGINNING	97,426	87,470		
UNENCUMBERED CASH, ENDING	$ 87,470	$ 2,745		

OTTAWA COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Election Fund	$ 5,000	$ -	$ 5,000	$ (5,000)
Reimbursements	-	-	-	-
TOTAL RECEIPTS	5,000	-	$ 5,000	$ (5,000)
EXPENDITURES				
Capital outlay	1,483	48,077	$ 54,560	$ (6,483)
RECEIPTS OVER (UNDER) EXPENDITURES	3,517	(48,077)		
UNENCUMBERED CASH, BEGINNING	44,560	48,077		
UNENCUMBERED CASH, ENDING	$ 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, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

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	-	-	$ 26,816	$ (26,816)
RECEIPTS OVER (UNDER) EXPENDITURES	5,000	-		
UNENCUMBERED CASH, BEGINNING	16,816	21,816		
UNENCUMBERED CASH, ENDING	$ 21,816	$ 21,816		

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-22

	Emergency Management Capital Outlay Fund		County Capital Outlay Reserve Fund	
	2022	2023	2022	2023
RECEIPTS				
Transfer from - General Fund	$ 10,000	$ -	$ 95,347	$ 95,437
Reimbursements	-	-	-	-
TOTAL RECEIPTS	10,000	-	95,347	95,437
EXPENDITURES				
Contractual services	-	15,000	-	-
Capital outlay	-	-	191,480	105,545
TOTAL EXPENDITURES	-	15,000	191,480	105,545
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	(15,000)	(96,133)	(10,108)
UNENCUMBERED CASH, BEGINNING	54,502	64,502	850,000	753,867
UNENCUMBERED CASH, ENDING	$ 64,502	$ 49,502	$ 753,867	$ 743,759

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-23

	Historical Museum Improvement Fund		Special Highway Improvement Reserve Fund	
	2022	2023	2022	2023
RECEIPTS				
Transfer from:				
Road and Bridge Fund	$ -	$ -	$ -	$ -
Historical Collection Fund	-	13,600	-	-
Federal Funds Exchange reimbursement	-	-	74,773	-
Donations and other	5,055	525	-	-
Reimbursements	-	-	-	-
TOTAL RECEIPTS	5,055	14,125	74,773	-
EXPENDITURES				
Construction costs	-	-	-	-
Capital outlay	1,100	-	-	-
TOTAL EXPENDITURES	1,100	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	3,955	14,125	74,773	-
UNENCUMBERED CASH, BEGINNING	66,669	70,624	466,068	540,841
UNENCUMBERED CASH, ENDING	$ 70,624	$ 84,749	$ 540,841	$ 540,841

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-24

	Reappraisal Equipment Reserve Fund		Equipment Reserve Fund	
	2022	2023	2022	2023
RECEIPTS				
Transfer from - Road and Bridge Fund	$ -	$ -	$ -	$ -
Reimbursements	-	-	-	-
TOTAL RECEIPTS	-	-	-	-
EXPENDITURES				
Contractual services	-	-	94,639	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	94,639	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(94,639)	-
UNENCUMBERED CASH, BEGINNING	714	714	479,851	385,212
UNENCUMBERED CASH, ENDING	$ 714	$ 714	$ 385,212	$ 385,212

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-25

	Prosecutor's Training & Assistance Fund		Sheriff Special Drug Enforcement Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 916	$ 1,121	$ -	$ -
EXPENDITURES				
Contractual services	-	1,863	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	916	(742)	-	-
UNENCUMBERED CASH, BEGINNING	6,715	7,631	20	20
UNENCUMBERED CASH, ENDING	$ 7,631	$ 6,889	$ 20	$ 20

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-26

	Disaster Assistance Fund		Law Enforcement Center Capital Outlay Fund	
	2022	2023	2022	2023
RECEIPTS				
Grants	$ 16,020	$ 7,773	$ -	$ -
Miscellaneous	-	-	-	748
Transfer from - General Fund	-	-	135,000	-
TOTAL RECEIPTS	16,020	7,773	135,000	748
EXPENDITURES				
Contractual services	-	22,431	-	66,500
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	22,431	-	66,500
RECEIPTS OVER (UNDER) EXPENDITURES	16,020	(14,658)	135,000	(65,752)
UNENCUMBERED CASH, BEGINNING	13,030	29,050	227,438	362,438
UNENCUMBERED CASH, ENDING	$ 29,050	$ 14,392	$ 362,438	$ 296,686

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-27

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 9,860	$ 11,001	$ 2,182	$ 1,898
Interest earned	-	-	-	-
TOTAL RECEIPTS	9,860	11,001	2,182	1,898
EXPENDITURES				
Contractual services	6,372	1,743	408	2,424
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	6,372	1,743	408	2,424
RECEIPTS OVER (UNDER) EXPENDITURES	3,488	9,258	1,774	(526)
UNENCUMBERED CASH, BEGINNING	81,319	84,807	11,742	13,516
UNENCUMBERED CASH, ENDING	$ 84,807	$ 94,065	$ 13,516	$ 12,990

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-28

	County Treasurer Technology Fund		Special Vehicle Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 2,225	$ 1,898	$ 629,538	$ 652,560
EXPENDITURES				
Personal services	-	-	47,472	48,140
Contractual services	-	-	566,975	588,737
Commodities	-	-	1,064	2,794
Capital outlay	-	-	-	2,595
Transfer to - General Fund	-	-	19,955	14,030
TOTAL EXPENDITURES	-	-	635,466	656,296
RECEIPTS OVER (UNDER) EXPENDITURES	2,225	1,898	(5,928)	(3,736)
UNENCUMBERED CASH, BEGINNING	10,814	13,039	19,952	14,024
UNENCUMBERED CASH, ENDING	$ 13,039	$ 14,937	$ 14,024	$ 10,288

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-29

	Coronavirus Relief Fund		Diversion	
	2022	2023	2022	2023
RECEIPTS				
Grants	$ 552,983	$ -	$ -	$ -
Fees	-	-	2,570	10,237
TOTAL RECEIPTS	552,983	-	2,570	10,237
EXPENDITURES				
Contractual services	40,540	700,727	-	7,433
RECEIPTS OVER (UNDER) EXPENDITURES	512,443	(700,727)	2,570	2,804
UNENCUMBERED CASH, BEGINNING	554,952	1,067,395	-	2,570
UNENCUMBERED CASH, ENDING	$ 1,067,395	$ 366,668	$ 2,570	$ 5,374

OTTAWA COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-30

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Special assessments	$ 344,642	$ 347,444	$ 304,138	$ 43,306
Collection fees	36,661	46,236	20,000	26,236
TOTAL RECEIPTS	381,303	393,680	$ 324,138	$ 69,542
EXPENDITURES				
Contractual services	390,628	427,424	$ 410,789	$ 16,635
Commodities	-	245	6,500	(6,255)
Capital outlay	-	-	20,000	(20,000)
Cash forward	-	-	73,252	(73,252)
TOTAL EXPENDITURES	390,628	427,669	$ 510,541	$ (82,872)
RECEIPTS OVER (UNDER) EXPENDITURES	(9,325)	(33,989)		
UNENCUMBERED CASH, BEGINNING	291,567	282,242		
UNENCUMBERED CASH, ENDING	$ 282,242	$ 248,253		

OTTAWA COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-31

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Prisoner housing	$ 619,205	$ 411,215	$ 500,000	$ (88,785)
Miscellaneous	57,739	31,865	40,000	(8,135)
Transfer from:				
General Fund - Sheriff	-	-	-	-
General Fund	200,000	200,000	200,000	-
Void warrants	-	-	-	-
Other reimbursements and sales	540	160	-	160
TOTAL RECEIPTS	877,484	643,240	$ 740,000	$ (96,760)
EXPENDITURES				
Personal services	392,137	416,469	$ 404,250	$ 12,219
Contractual services	83,186	68,244	133,956	(65,712)
Commodities	219,696	173,060	195,000	(21,940)
Capital outlay	79,484	22,201	63,500	(41,299)
Commissary	47,591	69,384	55,000	14,384
Cash forward	-	-	76,287	(76,287)
TOTAL EXPENDITURES	822,094	749,358	$ 927,993	$ (178,635)
RECEIPTS OVER (UNDER) EXPENDITURES	55,390	(106,118)		
UNENCUMBERED CASH, BEGINNING	299,699	355,089		
UNENCUMBERED CASH, ENDING	$ 355,089	$ 248,971		

OTTAWA COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-32

	Historical Endowment Fund		Hospice Memorial Fund	
	2022	2023	2022	2023
RECEIPTS				
Donations and other	$ -	$ -	$ -	$ -
EXPENDITURES				
Contractual services	-	-	6,000	7,000
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(6,000)	(7,000)
UNENCUMBERED CASH, BEGINNING	15,525	15,525	48,400	42,400
UNENCUMBERED CASH, ENDING	$ 15,525	$ 15,525	$ 42,400	$ 35,400

OTTAWA COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-33

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ (2)	$ 10,892	$ 11,131	$ (239)
Delinquent tax	1,251	1,184	500	684
Motor vehicle tax	12,511	-	-	-
Commercial vehicle fees	412	-	-	-
Recreational vehicle tax	297	-	-	-
16/20M vehicle tax	1,300	1,049	-	1,049
Watercraft tax	104	-	-	-
TOTAL RECEIPTS	15,873	13,125	$ 11,631	$ 1,494
EXPENDITURES				
Road Improvement				
Principal payments	-	-	$ -	$ -
Interest payments	-	-	-	-
Jail Improvement				
Principal payments	-	-	-	-
Interest payments	11,750	11,750	11,750	-
Cash forward	-	-	11,750	(11,750)
Miscellaneous	-	-	-	-
TOTAL EXPENDITURES	11,750	11,750	$ 23,500	$ (11,750)
RECEIPTS OVER (UNDER) EXPENDITURES	4,123	1,375		
UNENCUMBERED CASH, BEGINNING	10,158	14,281		
UNENCUMBERED CASH, ENDING	$ 14,281	$ 15,656		

OTTAWA COUNTY, KANSAS

HOSPITAL DEBT SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-34

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 305,282	$ 317,233	$ 322,853	$ (5,620)
Delinquent tax	2,697	5,151	3,000	2,151
Motor vehicle tax	24,031	22,691	22,104	587
Commercial vehicle fees	805	741	787	(46)
Recreational vehicle tax	574	524	520	4
16/20M vehicle tax	2,338	2,060	2,107	(47)
Watercraft tax	201	-	195	(195)
Interest earned	4,804	6,279	-	6,279
TOTAL RECEIPTS	340,732	354,679	$ 351,566	$ 3,113
EXPENDITURES				
Principal payments	260,000	270,000	$ 270,000	$ -
Interest payments	57,147	51,380	51,380	-
Cash forward	-	-	30,186	(30,186)
Miscellaneous	1,500	1,500	-	1,500
TOTAL EXPENDITURES	318,647	322,880	$ 351,566	$ (28,686)
RECEIPTS OVER (UNDER) EXPENDITURES	22,085	31,799		
UNENCUMBERED CASH, BEGINNING	16,426	38,511		
UNENCUMBERED CASH, ENDING	$ 38,511	$ 70,310		

OTTAWA COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2023

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	$ 9,080,366	$ 15,614,578	$ 15,061,266	$ 9,633,678
Redemption	75,517	215,716	224,313	66,920
Delinquent personal tax	390	39,228	38,010	1,608
Motor vehicle tax	214,891	1,385,506	1,392,289	208,108
Commercial vehicle fees	63	33,376	33,229	210
Incomplete payment holding account	15,796	97,101	98,546	14,351
STATE FUNDS				
State educational building	-	103,210	103,210	-
State institutional building	-	51,605	51,605	-
Drivers' license fees	359	17,383	17,680	62
SUBDIVISION FUNDS				
School districts	(3)	5,218,161	5,218,158	-
Townships	891,461	493,559	405,476	979,544
Cities	1	930,118	930,119	-
Library	-	136,025	136,025	-
Fire districts	381,235	340,821	324,447	397,609
Cemetery districts	132,820	160,664	185,100	108,384
Central Kansas Extension District #3	8	115,481	115,481	8
Watershed districts	-	24,946	24,946	-
OTHER AGENCY FUNDS				
Insurance claim account	6,861	32,364	39,225	-
Insurance claim	525,751	365,260	260,292	630,719
Stray animal	-	-	-	-
Payroll clearing	2,422	839,255	839,273	2,404
Insufficient funds	-	9,793	9,939	(146)
Jail bond cost of issuance	91	-	-	91
Checking accounts				
Sheriff	2,242	37,690	34,527	5,405
Inmate Commissary	5,794	45,996	39,662	12,128
Register of Deeds	-	64,376	64,376	-
Law Library	26,268	6,079	6,640	25,707
TOTAL	$ 11,362,333	$ 26,378,291	$ 25,653,834	$ 12,086,790