OTTAWA COUNTY, KANSAS

DECEMBER 31, 2021

LINDBURG
VOGEL PIERCE FARIS
Chartered

OTTAWA COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2021

INDEPENDENT AUDITORS' REPORT 1-3

FINANCIAL STATEMENT

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

NOTES TO THE FINANCIAL STATEMENT 7-16

SUPPLEMENTARY INFORMATION

SCHEDULE 1

Summary of Expenditures - Regulatory Basis (Actual and Budget) 17

SCHEDULE 2

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)
2-1 General Fund 18-22

Budgeted Special Purpose Funds
2-2 Road and Bridge 23
2-3 Special Bridge 24
2-4 Noxious Weed 25
2-5 Services for Aging 26
2-6 County Health 27
2-7 Mental Health 28
2-8 OCCK 29
2-9 Hospital Maintenance 30
2-10 Election Expense 31
2-11 Historical Collection 32
2-12 Building 33
2-13 Appraiser's 34
2-14 Employee Benefits 35
2-15 Alcohol and Drug Abuse 36
2-16 Special Parks and Recreation 37
2-17 Ambulance 38
2-18 Emergency Preparedness 911 39
2-19 Ottawa County 911 40
2-20 Election Capital Outlay 41
2-21 Noxious Weed Capital Outlay 42

Nonbudgeted Special Purpose Funds
2-22 Emergency Management Capital Outlay 43
2-22 Special Machinery 43
2-23 Historical Museum Improvement 44
2-23 Special Highway Improvement Reserve 44
2-24 Reappraisal Equipment Reserve 45
2-24 Equipment Reserve 45
2-25 Prosecutor's Training & Assistance 46
2-25 Sheriff Special Drug Enforcement 46
2-26 Disaster Assistance 47
2-26 Law Enforcement Center Capital Outlay 47
2-27 Register of Deeds Technology 48
2-27 County Clerk Technology 48
2-28 County Treasurer Technology 49
2-28 Special Vehicle 49
2-29 Coronavirus Relief 50
2-29 Services for Aging Capital Outlay 50
2-30 County Capital Outlay Reserve 51

TABLE OF CONTENTS (Continued)

SCHEDULE 2 (Continued)

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

Business Funds
2-31 Solid Waste 52
2-32 Law Enforcement Center 53

Trust Funds
2-33 Historical Endowment (Nonbudgeted) 54
2-33 Hospice Memorial (Nonbudgeted) 54

Bond and Interest Funds
2-34 Bond and Interest 55
2-35 Hospital Debt Service 56

SCHEDULE 3

Schedule of Receipts and Disbursements - Regulatory Basis
Agency Funds 57

LINDBURG
VOGEL PIERCE FARIS
Chartered

Gregory D. Daughhetee, 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
Gage B. Kepple, 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, 2021, 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, 2021, 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, 2021, 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.

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *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.

2301 NORTH HALSTEAD
PO. BOX 2047
HUTCHINSON, KS 67504-2047
620-669-0461

1206 W. FRONTVIEW, STE 201
PO. BOX 1512
DODGE CITY, KS 67801-1512
620-227-3522

1401 MAIN, STE B
PO. BOX 189
HAYS, KS 67601-0189
785-628-2900

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—Summary of Significant Accounting Policies, 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, 2020 (not presented herein), and have issued our report thereon dated July 15, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 https://admin.ks.gov/offices/oar/municipalservices. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021, (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
September 21, 2022

OTTAWA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 2,103,096	$ 2,711,719	$ 3,396,022	$ 1,418,793	$ 11,747	$ 1,430,540
Special Purpose Funds						
Road and Bridge	1,235,374	2,508,303	2,885,437	858,240	123,249	981,489
Special Bridge	378,977	195,173	36,195	537,955	-	537,955
Noxious Weed	94,464	211,789	207,761	98,492	17,285	115,777
Services for Aging	210,463	167,641	148,595	229,509	886	230,395
County Health	201,207	334,440	316,275	219,372	352	219,724
Mental Health	1,644	30,936	30,290	2,290	-	2,290
OCCK	1,146	20,108	19,743	1,511	-	1,511
Hospital Maintenance	25,730	585,512	567,989	43,253	-	43,253
Election Expense	74,966	6,619	63,155	18,430	5,094	23,524
Historical Collection	32,468	34,379	52,101	14,746	251	14,997
Building	145,531	97,577	25,956	217,152	1,122	218,274
Appraiser's	26,225	155,155	144,042	37,338	50	37,388
Employee Benefits	298,981	1,539,686	1,627,756	210,911	16,252	227,163
Alcohol and Drug Abuse	9,664	2,553	250	11,967	-	11,967
Special Parks and Recreation	-	556	-	556	-	556
Ambulance	26,460	585,515	568,724	43,251	-	43,251
Emergency Preparedness 911	11,476	8	-	11,484	-	11,484
Ottawa County 911	104,030	59,957	66,561	97,426	-	97,426
Election Capital Outlay	19,560	25,000	-	44,560	-	44,560
Noxious Weed Capital Outlay	11,816	5,000	-	16,816	-	16,816
Emergency Management Capital Outlay	44,502	10,000	-	54,502	-	54,502
Special Machinery	-	-	-	-	-	-
Historical Museum Improvement	65,126	1,543	-	66,669	-	66,669
Special Highway Improvement Reserve	394,535	71,533	-	466,068	-	466,068
Reappraisal Equipment Reserve	714	-	-	714	-	714
Equipment Reserve	204,851	275,000	-	479,851	-	479,851

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, 2021

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	$ 5,958	$ 757	$ -	$ 6,715	$ -	$ 6,715
Sheriff Special Drug Enforcement	20	-	-	20	-	20
Disaster Assistance	2,659	364,977	354,606	13,030	-	13,030
Law Enforcement Center Capital Outlay	246,803	135,000	154,365	227,438	-	227,438
Register of Deeds Technology	71,769	10,517	967	81,319	-	81,319
County Clerk Technology	9,130	2,615	3	11,742	-	11,742
County Treasurer Technology	8,202	2,615	3	10,814	-	10,814
Special Vehicle	16,834	660,383	657,265	19,952	3	19,955
Coronavirus Relief	41,380	555,364	41,792	554,952	-	554,952
Services for Aging Capital Outlay	-	-	-	-	-	-
County Capital Outlay Reserve	-	850,000	-	850,000	-	850,000
Business Funds						
Solid Waste	280,396	379,559	368,388	291,567	7,988	299,555
Law Enforcement Center	128,006	827,910	656,217	299,699	8,388	308,087
Trust Funds						
Historical Endowment	15,525	-	-	15,525	-	15,525
Hospice Memorial	48,400	-	-	48,400	-	48,400
Bond and Interest Fund						
Bond and Interest	8,866	171,143	169,851	10,158	-	10,158
Hospital Debt Service	18,773	334,896	337,243	16,426	-	16,426
TOTAL FINANCIAL REPORTING ENTITY	$ 6,625,727	$ 13,931,438	$ 12,897,552	$ 7,659,613	$ 192,667	$ 7,852,280

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, 2021

COMPOSITION OF CASH	
Checking accounts	$ 483,403
Savings accounts	492,254
Money Market accounts	17,068,203
Certificates of deposit	1,100,000
Cash and cash items	600
	19,144,460
Other accounts	
Checking accounts	
Sheriff	4,586
Inmate Commissary	8,310
Register of Deeds	-
District Court	3,995
Law Library	22,683
	39,574
TOTAL CASH	19,184,034
AGENCY FUNDS PER SCHEDULE 3	(11,331,754)
TOTAL FINANCIAL REPORTING ENTITY	$ 7,852,280

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

OTTAWA COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

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 2021:

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, 2021.

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, 2021, the County's carrying amount of deposits was $19,183,434 and the bank balance was $19,401,858. The bank balance was held by three banks, with one bank holding 88.9% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, $1,311,319 was covered by FDIC insurance; and $18,090,539 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 is allowed to invest funds in U.S. obligations, KMIP, and temporary notes of the County. At year end, the County had no such investments.

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 2014 - hospital improvement	1.00% - 3.75%	10/01/14	$ 5,000,000	10/01/34
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
Capital Leases				
2 - 2016 motor graders and 1 - 2017 backhoe	1.89%	03/13/17	308,104	03/13/22
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

All equipment under capital 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, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Refunded	Balance End of Year	Interest Paid
General Obligation Bonds - paid by tax levy						
Series 2012 - road improvement	$ 155,000	$ -	$ 155,000	$ -	$ -	$ 3,100
Series 2014 - hospital improvement	3,885,000	-	220,000	3,440,000	225,000	115,743
Series 2018 - jail improvement	300,000	-	-	-	300,000	11,750
Series 2021 - hospital refunding	-	3,645,000	-	-	3,645,000	-
Total General Obligation Bonds	$ 4,340,000	$ 3,645,000	$ 375,000	$ 3,440,000	$ 4,170,000	$ 130,593

On September 23, 2021, the Ottawa County Public Building Commission issued $3,645,000 of refunding general obligation bonds. Proceeds from this issue were used for the advance refund of $3,440,000 Hospital Improvement Bonds Series 2014. Proceeds from the refunding bonds were placed in a trust account to retire the Hospital Improvement General Obligation Bonds Series 2014 in October 2022, when they are callable. These general obligation bonds were refunded to reduce future debt service payments.

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases					
3 - 2016 motor graders	$ 82,059	$ -	$ 82,059	$ -	$ 806
2 - 2016 motor graders and 1 - 2017 backhoe	126,765	-	62,781	63,984	2,429
2 motor graders	137,565	-	44,848	92,717	3,068
Jail equipment and security	186,130	-	59,892	126,238	6,608
2 - 2018 motor graders	219,525	-	52,145	167,380	7,484
2 - 2019 motor graders	340,565	-	63,857	276,708	10,800
2 - 2020 motor graders	288,754	-	55,399	233,355	6,006
1 - 2021 excavator	-	120,467	24,908	95,559	267
Total Capital Leases	$ 1,381,363	$ 120,467	$ 445,889	$ 1,055,941	$ 37,468

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
2022	$ 260,000	$ 171,240
2023	270,000	63,130
2024	305,000	61,675
2025	305,000	59,105
2026	315,000	55,816
2027-2031	1,660,000	204,914
2032-2034	1,055,000	44,192
	$ 4,170,000	$ 660,072

Capital Leases	Principal	Interest
2022	$ 371,504	$ 28,989
2023	316,307	18,975
2024	210,935	9,933
2025	157,195	4,042
2026	-	-
	$ 1,055,941	$ 61,939

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, 2021, include the following:

Purpose	Issue Date	Maturity Date	Amount
Delphos Cooperative Association	11/13/17	11/13/27	$ 2,330,000

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 8.87% for KPERS and 22.80% for KP&F for the year ended December 31, 2021. Contributions to the pension plan from the County were $228,935 for KPERS and $72,433 for KP&F for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, KPERS has determined the County's proportionate share of the collective net pension liability was $1,534,888 for KPERS and $555,666 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 publically 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, 2021, are estimated at $253,817.

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, 2021.

NOTE 9—FUND TRANSFERS

Interfund transfers for the County during 2021 were as follows:

From Fund	To Fund	Authority	Amount
Special Vehicle	General	K.S.A. 8-145	$ 16,838
General	Law Enforcement Center Capital Outlay	K.S.A. 19-119	135,000
General	Law Enforcement Center	K.S.A. 19-119	200,000
Road and Bridge	Equipment Reserve	K.S.A. 19-119	275,000
General - Emergency Management	Emergency Management Capital Outlay	K.S.A. 19-119	10,000
Election	Election Capital Outlay	K.S.A. 19-119	25,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	5,000
General - Sheriff	Law Enforcement Center	Resolution	60,000
General	Capital Outlay	K.S.A. 19-120	850,000

NOTE 10—RISK MANAGEMENT

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

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

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

The County has a partially self-funded health insurance plan. The County is liable for claims up to $30,000 per employee annually with aggregate limits dependent on the number of participants. This can be more if the insurance company classifies an employee for a higher limit based upon their health history. Stop loss insurance is maintained to cover claims in excess of the above limits. 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, 2021	$ 67,468
Incurred claims	874,168
Payment on claims	(855,576)
Unpaid claims liability at December 31, 2021	$ 86,060

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.

NOTE 12—SUBSEQUENT EVENTS

On January 31, 2022, the County entered into a capital lease agreement in the amount of $385,730 with Citizens State Bank & Trust to finance two 2021 Caterpillar motor graders at an interest rate of 1.99%, with annual payments of $81,880 over five years.

OTTAWA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 3,513,107	$ -	$ 3,513,107	$ 3,396,022	$ (117,085)
Special Purpose Funds					
Road and Bridge	2,901,500	93,716	2,995,216	2,885,437	(109,779)
Special Bridge	366,286	-	366,286	36,195	(330,091)
Noxious Weed	227,250	42,010	269,260	207,761	(61,499)
Services for Aging	231,284	28,565	259,849	148,595	(111,254)
County Health	294,770	98,748	393,518	316,275	(77,243)
Mental Health	30,405	-	30,405	30,290	(115)
OCCK	19,800	-	19,800	19,743	(57)
Hospital Maintenance	578,568	-	578,568	567,989	(10,579)
Election Expense	61,000	594	61,594	63,155	1,561
Historical Collection	52,400	-	52,400	52,101	(299)
Building	119,080	-	119,080	25,956	(93,124)
Appraiser	156,100	-	156,100	144,042	(12,058)
Employee Benefits	1,680,500	-	1,680,500	1,627,756	(52,744)
Alcohol and Drug Abuse	10,407	-	10,407	250	(10,157)
Special Parks and Recreation	500	-	500	-	(500)
Ambulance	579,325	-	579,325	568,724	(10,601)
Emergency Preparedness 911	11,451	-	11,451	-	(11,451)
Ottawa County 911	123,906	-	123,906	66,561	(57,345)
Election Capital Outlay	24,554	-	24,554	-	(24,554)
Noxious Weed Capital Outlay	16,816	-	16,816	-	(16,816)
Business Funds					
Solid Waste	437,289	-	437,289	368,388	(68,901)
Law Enforcement Center	882,800	-	882,800	656,217	(226,583)
Bond and Interest Fund					
Bond and Interest	169,850	-	169,850	169,851	1
Hospital Debt Service	335,743	-	335,743	337,243	1,500

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-1
Page 1 of 5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 2,466,945	$ 2,517,137	$ 2,251,682	$ 265,455
Licenses, fees, and permits	64,945	78,236	45,400	32,836
Use of money and property	59,105	24,375	75,000	(50,625)
Other	158,344	91,971	48,000	43,971
TOTAL RECEIPTS	2,749,339	2,711,719	$ 2,420,082	$ 291,637
EXPENDITURES				
County Attorney	122,587	130,363	$ 151,257	$ (20,894)
County Clerk	99,103	88,691	117,950	(29,259)
County Commissioners	75,021	83,324	85,750	(2,426)
Courthouse	124,294	1,108,053	1,109,050	(997)
Register of Deeds	95,538	98,727	106,200	(7,473)
Sheriff	701,303	840,608	872,700	(32,092)
County Treasurer	75,141	84,741	116,400	(31,659)
Emergency management	86,945	119,924	121,600	(1,676)
Computer processing	92,230	103,433	99,200	4,233
Clerk of District Court	45,618	39,379	54,500	(15,121)
Economic development	9,069	46,049	50,000	(3,951)
Human Resources	-	26,928	-	26,928
Appropriations	211,272	252,817	255,500	(2,683)
Other	173,955	372,985	373,000	(15)
TOTAL EXPENDITURES	1,912,076	3,396,022	$ 3,513,107	$ (117,085)
RECEIPTS OVER (UNDER) EXPENDITURES	837,263	(684,303)		
UNENCUMBERED CASH, BEGINNING	1,265,833	2,103,096		
UNENCUMBERED CASH, ENDING	$ 2,103,096	$ 1,418,793		

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-1
Page 2 of 5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
TAXES				
Ad valorem property tax	$ 1,831,422	$ 1,892,799	$ 1,855,506	$ 37,293
Delinquent tax	25,816	26,474	10,000	16,474
Interest and charges on delinquent taxes	58,260	79,330	20,000	59,330
Motor vehicle tax	122,440	139,481	136,010	3,471
Commercial vehicle fees	4,219	5,353	5,088	265
Recreational vehicle tax	2,489	3,338	2,766	572
16/20M vehicle tax	12,431	10,444	11,229	(785)
Watercraft tax	1,034	1,346	1,083	263
County-wide sales tax	408,834	358,572	210,000	148,572
TOTAL TAXES	2,466,945	2,517,137	2,251,682	265,455
LICENSES AND FEES				
Officers' fees	58,753	70,387	40,000	30,387
Vehicle interest	877	717	400	317
Other licenses and fees	5,315	7,132	5,000	2,132
TOTAL LICENSES AND FEES	64,945	78,236	45,400	32,836
USE OF MONEY				
Interest on investments	59,105	24,375	75,000	(50,625)
OTHER				
Dispatcher, deputy charges	21,600	18,000	20,000	(2,000)
Diversionary agreement payments	5,308	7,987	5,000	2,987
Transfer from - Special Vehicle Fund	16,190	16,838	8,000	8,838
Sale of equipment	24,000	-	-	-
Reimbursements - Coronavirus Relief Fund	67,143	-	-	-
Void warrants	-	4,801	-	4,801
Other	24,103	44,345	15,000	29,345
TOTAL MISCELLANEOUS	158,344	91,971	48,000	43,971
TOTAL RECEIPTS	$ 2,749,339	$ 2,711,719	$ 2,420,082	$ 291,637

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-1
Page 3 of 5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COUNTY ATTORNEY				
Personal services	$ 107,531	$ 112,595	$ 113,007	$ (412)
Contractual services	13,217	17,025	35,250	(18,225)
Commodities	1,251	538	1,000	(462)
Capital outlay	588	205	2,000	(1,795)
TOTAL COUNTY ATTORNEY	122,587	130,363	151,257	(20,894)
COUNTY CLERK				
Personal services	89,879	77,334	97,850	(20,516)
Contractual services	5,429	7,795	11,100	(3,305)
Commodities	2,803	3,096	4,000	(904)
Capital outlay	992	466	5,000	(4,534)
TOTAL COUNTY CLERK	99,103	88,691	117,950	(29,259)
COUNTY COMMISSIONERS				
Personal services	73,572	76,830	80,000	(3,170)
Contractual services	1,345	5,868	5,600	268
Commodities	104	626	150	476
TOTAL COUNTY COMMISSIONERS	75,021	83,324	85,750	(2,426)
COURTHOUSE				
Personal services	67,702	69,801	85,000	(15,199)
Contractual services	40,271	89,010	58,050	30,960
Commodities	10,191	14,863	10,000	4,863
Transfer to - Capital Outlay Reserve	-	850,000	-	850,000
Capital outlay	6,130	84,379	956,000	(871,621)
TOTAL COURTHOUSE	124,294	1,108,053	1,109,050	(997)
REGISTER OF DEEDS				
Personal services	91,615	93,078	97,000	(3,922)
Contractual services	534	817	3,700	(2,883)
Commodities	3,389	4,832	5,000	(168)
Capital outlay	-	-	500	(500)
TOTAL REGISTER OF DEEDS	95,538	98,727	106,200	(7,473)

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
SHERIFF				
Personal services	$ 530,812	$ 593,093	$ 603,000	$ (9,907)
Contractual services	55,366	56,850	85,700	(28,850)
Commodities	74,995	71,205	34,000	37,205
Transfer to - Law Enforcement Center Fund	-	60,000	60,000	-
Capital outlay	40,130	59,460	90,000	(30,540)
TOTAL SHERIFF	701,303	840,608	872,700	(32,092)
COUNTY TREASURER				
Personal services	63,037	71,163	88,000	(16,837)
Contractual services	10,670	10,102	17,900	(7,798)
Commodities	1,284	2,493	5,500	(3,007)
Capital outlay	150	983	5,000	(4,017)
TOTAL COUNTY TREASURER	75,141	84,741	116,400	(31,659)
EMERGENCY MANAGEMENT				
Personal services	58,825	56,606	58,000	(1,394)
Contractual services	7,403	10,847	9,600	1,247
Commodities	1,181	4,776	4,000	776
Capital outlay	9,536	37,695	40,000	(2,305)
Transfer to - Emergency Management Capital Outlay Fund	10,000	10,000	10,000	-
TOTAL EMERGENCY MANAGEMENT	86,945	119,924	121,600	(1,676)
COMPUTER PROCESSING				
Personal services	3,915	3,525	4,000	(475)
Contractual services	88,315	99,908	95,100	4,808
Commodities	-	-	100	(100)
TOTAL COMPUTER PROCESSING	92,230	103,433	99,200	4,233
CLERK OF DISTRICT COURT				
Contractual services	42,648	36,142	46,500	(10,358)
Commodities	1,693	1,456	2,000	(544)
Capital outlay	1,277	1,781	6,000	(4,219)
TOTAL CLERK OF DISTRICT COURT	45,618	39,379	54,500	(15,121)

OTTAWA COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
ECONOMIC DEVELOPMENT				
Personal services	$ -	$ -	$ 30,000	$ (30,000)
Contractual services	9,069	46,049	19,000	27,049
Commodities	-	-	1,000	(1,000)
TOTAL ECONOMIC DEVELOPMENT	9,069	46,049	50,000	(3,951)
HUMAN RESOURCES				
Personal services	-	21,465	-	21,465
Contractual services	-	3,629	-	3,629
Commodities	-	1,834	-	1,834
TOTAL HUMAN RESOURCES	-	26,928	-	26,928
APPROPRIATIONS				
Conservation district	20,500	21,500	21,500	-
Fair board	21,000	22,500	22,500	-
Audit and budget	34,295	51,540	37,500	14,040
Insurance	92,777	108,594	105,000	3,594
Juvenile detention	8,857	8,923	15,000	(6,077)
County coroner	21,843	27,760	40,000	(12,240)
LEPP services	12,000	12,000	14,000	(2,000)
TOTAL APPROPRIATIONS	211,272	252,817	255,500	(2,683)
OTHER				
Other	38,955	37,985	38,000	(15)
Transfer to:				
Equipment Reserve Fund	-	-	-	-
Law Enforcement Center Capital Outlay Fund	135,000	135,000	135,000	-
Law Enforcement Center Fund	-	200,000	200,000	-
TOTAL OTHER	173,955	372,985	373,000	(15)
TOTAL EXPENDITURES	$ 1,912,076	$ 3,396,022	$ 3,513,107	$ (117,085)

OTTAWA COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,009,447	$ 1,708,808	$ 1,675,426	$ 33,382
Delinquent tax	33,884	31,597	19,000	12,597
Motor vehicle tax	173,078	165,406	149,253	16,153
Commercial vehicle fees	6,444	5,767	5,583	184
Recreational vehicle tax	3,595	3,871	3,034	837
16/20M vehicle tax	13,136	16,107	12,321	3,786
Watercraft tax	1,595	1,477	1,187	290
Special city and county highway	406,215	461,554	348,669	112,885
Reimbursements	56,388	113,716	20,000	93,716
TOTAL RECEIPTS	2,703,782	2,508,303	$ 2,234,473	$ 273,830
EXPENDITURES				
Personal services	806,983	885,258	$ 948,250	$ (62,992)
Contractual services	480,463	440,079	483,250	(43,171)
Commodities	822,113	626,652	835,000	(208,348)
Capital outlay	326,452	423,973	370,000	53,973
Transfer to - Equipment Reserve Fund	-	275,000	-	275,000
Bridge construction	-	137,270	165,000	(27,730)
Road improvements	99,338	97,205	100,000	(2,795)
TOTAL EXPENDITURES	2,535,349	2,885,437	2,901,500	(16,063)
Adjustment for qualifying budget credits	-	-	93,716	(93,716)
TOTAL FOR COMPARISON	2,535,349	2,885,437	$ 2,995,216	$ (109,779)
RECEIPTS OVER (UNDER) EXPENDITURES	168,433	(377,134)		
UNENCUMBERED CASH, BEGINNING	1,066,941	1,235,374		
UNENCUMBERED CASH, ENDING	$ 1,235,374	$ 858,240		

OTTAWA COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 167,795	$ 177,121	$ 173,660	$ 3,461
Delinquent tax	2,621	2,584	1,000	1,584
Motor vehicle tax	13,170	13,372	12,465	907
Commercial vehicle fees	474	478	466	12
Recreational vehicle tax	271	316	253	63
16/20M vehicle tax	1,152	1,179	1,029	150
Watercraft tax	117	123	99	24
TOTAL RECEIPTS	185,600	195,173	$ 188,972	$ 6,201
EXPENDITURES				
Construction costs	69,591	36,195	$ 366,286	$ (330,091)
RECEIPTS OVER (UNDER) EXPENDITURES	116,009	158,978		
UNENCUMBERED CASH, BEGINNING	262,968	378,977		
UNENCUMBERED CASH, ENDING	$ 378,977	$ 537,955		

OTTAWA COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 154,106	$ 139,289	$ 136,568	$ 2,721
Delinquent tax	2,816	2,537	1,000	1,537
Motor vehicle tax	14,501	12,814	11,445	1,369
Commercial vehicle fees	516	443	428	15
Recreational vehicle tax	297	299	233	66
16/20M vehicle tax	1,318	1,284	945	339
Watercraft tax	127	113	91	22
Chemical sales	35,635	55,010	13,000	42,010
TOTAL RECEIPTS	209,316	211,789	$ 163,710	$ 48,079
EXPENDITURES				
Personal services	91,786	89,039	$ 94,000	$ (4,961)
Contractual services	41,129	28,619	37,450	(8,831)
Commodities	88,536	85,103	90,800	(5,697)
Capital outlay	-	-	-	-
Transfer to - Noxious Weed Capital Outlay Fund	5,000	5,000	5,000	-
TOTAL EXPENDITURES	226,451	207,761	227,250	(19,489)
Adjustment for qualifying budget credits	-	-	42,010	(42,010)
TOTAL FOR COMPARISON	226,451	207,761	$ 269,260	$ (61,499)
RECEIPTS OVER (UNDER) EXPENDITURES	(17,135)	4,028		
UNENCUMBERED CASH, BEGINNING	111,599	94,464		
UNENCUMBERED CASH, ENDING	$ 94,464	$ 98,492		

OTTAWA COUNTY, KANSAS

SERVICES FOR AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 83,986	$ 88,508	$ 86,780	$ 1,728
Delinquent tax	1,227	1,270	300	970
Motor vehicle tax	6,349	6,691	6,238	453
Commercial vehicle fees	236	239	233	6
Recreational vehicle tax	132	158	127	31
16/20M vehicle tax	486	590	515	75
Watercraft tax	58	62	50	12
Grants and reimbursements	74,988	68,565	40,000	28,565
Fares	2,186	1,558	-	1,558
TOTAL RECEIPTS	169,648	167,641	$ 134,243	$ 33,398
EXPENDITURES				
Personal services	60,747	62,223	$ 73,544	$ (11,321)
Contractual services	46,902	81,241	136,340	(55,099)
Commodities	4,726	5,131	10,400	(5,269)
Capital outlay	-	-	11,000	(11,000)
TOTAL EXPENDITURES	112,375	148,595	231,284	(82,689)
Adjustment for qualifying budget credits	-	-	28,565	(28,565)
TOTAL FOR COMPARISON	112,375	148,595	$ 259,849	$ (111,254)
RECEIPTS OVER (UNDER) EXPENDITURES	57,273	19,046		
UNENCUMBERED CASH, BEGINNING	153,190	210,463		
UNENCUMBERED CASH, ENDING	$ 210,463	$ 229,509		

OTTAWA COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 144,281	$ 145,101	$ 142,266	$ 2,835
Delinquent tax	2,338	2,251	500	1,751
Motor vehicle tax	11,601	11,526	10,714	812
Commercial vehicle fees	412	411	401	10
Recreational vehicle tax	238	272	218	54
16/20M vehicle tax	1,061	1,025	884	141
Watercraft tax	101	106	85	21
Reimbursements and grants	235,464	173,748	75,000	98,748
TOTAL RECEIPTS	395,496	334,440	$ 230,068	$ 104,372
EXPENDITURES				
Personal services	178,945	225,438	$ 216,798	$ 8,640
Contractual services	68,565	37,029	28,772	8,257
Commodities	44,780	53,808	49,200	4,608
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	292,290	316,275	294,770	21,505
Adjustment for qualifying budget credits	-	-	98,748	(98,748)
TOTAL FOR COMPARISON	292,290	316,275	$ 393,518	$ (77,243)
RECEIPTS OVER (UNDER) EXPENDITURES	103,206	18,165		
UNENCUMBERED CASH, BEGINNING	98,001	201,207		
UNENCUMBERED CASH, ENDING	$ 201,207	$ 219,372		

OTTAWA COUNTY, KANSAS

MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget (1)	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 26,706	$ 28,071	$ 27,522	$ 549
Delinquent tax	412	410	-	410
Motor vehicle tax	2,079	2,123	1,981	142
Commercial vehicle fees	75	76	74	2
Recreational vehicle tax	43	50	40	10
16/20M vehicle tax	183	186	164	22
Watercraft tax	18	20	16	4
TOTAL RECEIPTS	29,516	30,936	$ 29,797	$ 1,139
EXPENDITURES				
Appropriation	29,236	30,290	$ 30,405	$ (115)
RECEIPTS OVER (UNDER) EXPENDITURES	280	646		
UNENCUMBERED CASH, BEGINNING	1,364	1,644		
UNENCUMBERED CASH, ENDING	$ 1,644	$ 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, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget (1)	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 17,972	$ 18,165	$ 17,810	$ 355
Delinquent tax	288	280	-	280
Motor vehicle tax	1,442	1,437	1,336	101
Commercial vehicle fees	51	51	50	1
Recreational vehicle tax	30	34	27	7
16/20M vehicle tax	130	128	110	18
Watercraft tax	13	13	11	2
TOTAL RECEIPTS	19,926	20,108	$ 19,344	$ 764
EXPENDITURES				
Appropriation	19,800	19,743	$ 19,800	$ (57)
RECEIPTS OVER (UNDER) EXPENDITURES	126	365		
UNENCUMBERED CASH, BEGINNING	1,020	1,146		
UNENCUMBERED CASH, ENDING	$ 1,146	$ 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, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 503,469	$ 531,361	$ 520,981	$ 10,380
Delinquent tax	7,858	7,748	3,000	4,748
Motor vehicle tax	39,490	40,115	37,395	2,720
Commercial vehicle fees	1,421	1,434	1,399	35
Recreational vehicle tax	812	948	760	188
16/20M vehicle tax	3,457	3,536	3,087	449
Watercraft tax	350	370	297	73
TOTAL RECEIPTS	556,857	585,512	$ 566,919	$ 18,593
EXPENDITURES				
Appropriation	550,174	567,989	$ 578,568	$ (10,579)
RECEIPTS OVER (UNDER) EXPENDITURES	6,683	17,523		
UNENCUMBERED CASH, BEGINNING	19,047	25,730		
UNENCUMBERED CASH, ENDING	$ 25,730	$ 43,253		

OTTAWA COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 53,160	$ 1,127	$ 1,107	$ 20
Delinquent tax	820	710	200	510
Motor vehicle tax	3,125	3,728	3,951	(223)
Commercial vehicle fees	78	147	148	(1)
Recreational vehicle tax	59	92	80	12
16/20M vehicle tax	596	182	326	(144)
Watercraft tax	18	39	31	8
Reimbursements	15,372	594	-	594
TOTAL RECEIPTS	73,228	6,619	$ 5,843	$ 776
EXPENDITURES				
Personal services	18,108	10,828	$ 20,000	$ (9,172)
Contractual services	26,467	18,349	24,000	(5,651)
Commodities	37,012	8,978	12,000	(3,022)
Capital outlay	1,806	-	-	-
Transfer to - Election Capital Outlay Fund	5,000	25,000	5,000	20,000
TOTAL EXPENDITURES	88,393	63,155	61,000	2,155
Adjustment for qualifying budget credits	-	-	594	(594)
TOTAL FOR COMPARISON	88,393	63,155	$ 61,594	$ 1,561
RECEIPTS OVER (UNDER) EXPENDITURES	(15,165)	(56,536)		
UNENCUMBERED CASH, BEGINNING	90,131	74,966		
UNENCUMBERED CASH, ENDING	$ 74,966	$ 18,430		

OTTAWA COUNTY, KANSAS

HISTORICAL COLLECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 27,378	$ 30,791	$ 30,189	$ 602
Delinquent tax	714	545	-	545
Motor vehicle tax	3,745	2,552	2,036	516
Commercial vehicle fees	134	81	76	5
Recreational vehicle tax	77	58	41	17
16/20M vehicle tax	339	332	168	164
Watercraft tax	33	20	16	4
TOTAL RECEIPTS	32,420	34,379	$ 32,526	$ 1,853
EXPENDITURES				
Personal services	34,141	42,706	$ 35,000	$ 7,706
Contractual services	4,142	4,418	9,400	(4,982)
Commodities	719	971	3,000	(2,029)
Capital outlay	1,784	4,006	5,000	(994)
TOTAL EXPENDITURES	40,786	52,101	$ 52,400	$ (299)
RECEIPTS OVER (UNDER) EXPENDITURES	(8,366)	(17,722)		
UNENCUMBERED CASH, BEGINNING	40,834	32,468		
UNENCUMBERED CASH, ENDING	$ 32,468	$ 14,746		

OTTAWA COUNTY, KANSAS

BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 83,897	$ 88,560	$ 86,830	$ 1,730
Delinquent tax	1,268	1,285	-	1,285
Motor vehicle tax	6,578	6,684	6,233	451
Commercial vehicle fees	237	239	233	6
Recreational vehicle tax	135	158	127	31
16/20M vehicle tax	576	589	515	74
Watercraft tax	58	62	50	12
Reimbursements	9,210	-	-	-
TOTAL RECEIPTS	101,959	97,577	$ 93,988	$ 3,589
EXPENDITURES				
Contractual services	39,694	25,956	$ 119,080	$ (93,124)
RECEIPTS OVER (UNDER) EXPENDITURES	62,265	71,621		
UNENCUMBERED CASH, BEGINNING	83,266	145,531		
UNENCUMBERED CASH, ENDING	$ 145,531	$ 217,152		

OTTAWA COUNTY, KANSAS

APPRAISER'S FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 123,368	$ 134,071	$ 131,452	$ 2,619
Delinquent tax	2,015	1,948	1,000	948
Motor vehicle tax	10,265	9,989	9,161	828
Commercial vehicle fees	372	353	343	10
Recreational vehicle tax	212	235	186	49
16/20M vehicle tax	874	926	756	170
Watercraft tax	92	91	73	18
Miscellaneous	4,149	7,542	2,000	5,542
TOTAL RECEIPTS	141,347	155,155	$ 144,971	$ 10,184
EXPENDITURES				
Personal services	112,493	117,588	$ 120,000	$ (2,412)
Contractual services	21,049	21,990	28,600	(6,610)
Commodities	4,298	4,464	3,500	964
Capital outlay	2,655	-	4,000	(4,000)
TOTAL EXPENDITURES	140,495	144,042	$ 156,100	$ (12,058)
RECEIPTS OVER (UNDER) EXPENDITURES	852	11,113		
UNENCUMBERED CASH, BEGINNING	25,373	26,225		
UNENCUMBERED CASH, ENDING	$ 26,225	$ 37,338		

OTTAWA COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,066,647	$ 1,411,871	$ 1,384,289	$ 27,582
Delinquent tax	18,342	17,422	11,000	6,422
Motor vehicle tax	90,247	85,842	79,228	6,614
Commercial vehicle fees	3,151	3,045	2,964	81
Recreational vehicle tax	1,841	2,022	1,610	412
16/20M vehicle tax	8,785	7,812	6,541	1,271
Watercraft tax	773	784	630	154
Void warrants	-	6,420	-	6,420
Reimbursements	17,498	4,468	300	4,168
TOTAL RECEIPTS	1,207,284	1,539,686	$ 1,486,562	$ 53,124
EXPENDITURES				
FICA	207,968	227,283	$ 245,000	$ (17,717)
Health Insurance	419,606	614,349	500,000	114,349
Other Insurance	86,610	64,505	93,000	(28,495)
Health Claims	423,010	409,464	500,000	(90,536)
KPERS	229,255	239,722	295,000	(55,278)
KP&F	68,431	72,433	47,500	24,933
TOTAL EXPENDITURES	1,434,880	1,627,756	$ 1,680,500	$ (52,744)
RECEIPTS OVER (UNDER) EXPENDITURES	(227,596)	(88,070)		
UNENCUMBERED CASH, BEGINNING	526,577	298,981		
UNENCUMBERED CASH, ENDING	$ 298,981	$ 210,911		

OTTAWA COUNTY, KANSAS

ALCOHOL AND DRUG ABUSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 1,090	$ 2,553	$ 1,123	$ 1,430
EXPENDITURES				
Appropriation	268	250	$ 750	$ (500)
Reserve for future period	-	-	9,657	(9,657)
TOTAL EXPENDITURES	268	250	$ 10,407	$ (10,157)
RECEIPTS OVER (UNDER) EXPENDITURES	822	2,303		
UNENCUMBERED CASH, BEGINNING	8,842	9,664		
UNENCUMBERED CASH, ENDING	$ 9,664	$ 11,967		

OTTAWA COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ -	$ 556	$ -	$ 556
EXPENDITURES				
Appropriation	-	-	$ 500	$ (500)
RECEIPTS OVER (UNDER) EXPENDITURES	-	556		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ 556		

OTTAWA COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 503,469	$ 531,361	$ 520,981	$ 10,380
Delinquent tax	7,834	7,740	3,000	4,740
Motor vehicle tax	39,515	40,123	37,395	2,728
Commercial vehicle fees	1,422	1,434	1,399	35
Recreational vehicle tax	813	948	760	188
16/20M vehicle tax	3,457	3,539	3,087	452
Watercraft tax	350	370	297	73
TOTAL RECEIPTS	556,860	585,515	$ 566,919	$ 18,596
EXPENDITURES				
Appropriation	549,297	568,724	$ 579,325	$ (10,601)
RECEIPTS OVER (UNDER) EXPENDITURES	7,563	16,791		
UNENCUMBERED CASH, BEGINNING	18,897	26,460		
UNENCUMBERED CASH, ENDING	$ 26,460	$ 43,251		

OTTAWA COUNTY, KANSAS

EMERGENCY PREPAREDNESS 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest earned	$ 25	$ 8	$ -	$ 8
EXPENDITURES				
Operating expenses and equipment	-	-	$ 11,451	$ (11,451)
RECEIPTS OVER (UNDER) EXPENDITURES	25	8		
UNENCUMBERED CASH, BEGINNING	11,451	11,476		
UNENCUMBERED CASH, ENDING	$ 11,476	$ 11,484		

OTTAWA COUNTY, KANSAS

OTTAWA COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 66,139	$ 59,957	$ 50,000	$ 9,957
Interest earned	238	-	100	(100)
TOTAL RECEIPTS	66,377	59,957	$ 50,100	$ 9,857
EXPENDITURES				
Operating expenses and equipment	61,053	66,561	$ 123,906	$ (57,345)
RECEIPTS OVER (UNDER) EXPENDITURES	5,324	(6,604)		
UNENCUMBERED CASH, BEGINNING	98,706	104,030		
UNENCUMBERED CASH, ENDING	$ 104,030	$ 97,426		

OTTAWA COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Election Fund	$ 5,000	$ 25,000	$ 5,000	$ 20,000
Reimbursements	1,932	-	-	-
TOTAL RECEIPTS	6,932	25,000	$ 5,000	$ 20,000
EXPENDITURES				
Capital outlay	2,526	-	$ 24,554	$ (24,554)
RECEIPTS OVER (UNDER) EXPENDITURES	4,406	25,000		
UNENCUMBERED CASH, BEGINNING	15,154	19,560		
UNENCUMBERED CASH, ENDING	$ 19,560	$ 44,560		

OTTAWA COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

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	-	-	$ 16,816	$ (16,816)
RECEIPTS OVER (UNDER) EXPENDITURES	5,000	5,000		
UNENCUMBERED CASH, BEGINNING	6,816	11,816		
UNENCUMBERED CASH, ENDING	$ 11,816	$ 16,816		

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-22

	Emergency Management Capital Outlay Fund		Special Machinery Fund	
	2020	2021	2020	2021
RECEIPTS				
Transfer from - General Fund - Emergency Management	$ 10,000	$ 10,000	$ -	$ -
Reimbursements	-	-	-	-
TOTAL RECEIPTS	10,000	10,000	-	-
EXPENDITURES				
Transfer to - Road and Bridge Fund	-	-	-	-
Capital outlay	-	-	18,066	-
TOTAL EXPENDITURES	-	-	18,066	-
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	10,000	(18,066)	-
UNENCUMBERED CASH, BEGINNING	34,502	44,502	18,066	-
UNENCUMBERED CASH, ENDING	$ 44,502	$ 54,502	$ -	$ -

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-23

	Historical Museum Improvement Fund		Special Highway Improvement Reserve Fund	
	2020	2021	2020	2021
RECEIPTS				
Federal Funds Exchange reimbursement	$ -	$ -	$ 71,605	$ 71,533
Donations	3,058	1,543	-	-
Reimbursements	-	-	-	-
TOTAL RECEIPTS	3,058	1,543	71,605	71,533
EXPENDITURES				
Construction costs	-	-	112,811	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	112,811	-
RECEIPTS OVER (UNDER) EXPENDITURES	3,058	1,543	(41,206)	71,533
UNENCUMBERED CASH, BEGINNING	62,068	65,126	435,741	394,535
UNENCUMBERED CASH, ENDING	$ 65,126	$ 66,669	$ 394,535	$ 466,068

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-24

	Reappraisal Equipment Reserve Fund		Equipment Reserve Fund	
	2020	2021	2020	2021
RECEIPTS				
Transfer from - Road and Bridge Fund	$ -	$ -	$ -	$ 275,000
Reimbursements	-	-	-	-
TOTAL RECEIPTS	-	-	-	275,000
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	275,000
UNENCUMBERED CASH, BEGINNING	714	714	204,851	204,851
UNENCUMBERED CASH, ENDING	$ 714	$ 714	$ 204,851	$ 479,851

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-25

	Prosecutor's Training & Assistance Fund		Sheriff Special Drug Enforcement Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 1,869	$ 757	$ -	$ -
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,869	757	-	-
UNENCUMBERED CASH, BEGINNING	4,089	5,958	20	20
UNENCUMBERED CASH, ENDING	$ 5,958	$ 6,715	$ 20	$ 20

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-26

	Disaster Assistance Fund		Law Enforcement Center Capital Outlay Fund	
	2020	2021	2020	2021
RECEIPTS				
Grants	$ 147,382	$ 364,977	$ -	$ -
Miscellaneous	96	-	-	-
Transfer from - General Fund	-	-	135,000	135,000
TOTAL RECEIPTS	147,478	364,977	135,000	135,000
EXPENDITURES				
Contractual services	153,286	354,606	-	154,365
Capital outlay	-	-	143,493	-
TOTAL EXPENDITURES	153,286	354,606	143,493	154,365
RECEIPTS OVER (UNDER) EXPENDITURES	(5,808)	10,371	(8,493)	(19,365)
UNENCUMBERED CASH, BEGINNING	8,467	2,659	255,296	246,803
UNENCUMBERED CASH, ENDING	$ 2,659	$ 13,030	$ 246,803	$ 227,438

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-27

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 8,854	$ 10,458	$ 2,214	$ 2,615
Interest earned	156	59	-	-
TOTAL RECEIPTS	9,010	10,517	2,214	2,615
EXPENDITURES				
Contractual services	9,784	967	-	3
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	9,784	967	-	3
RECEIPTS OVER (UNDER) EXPENDITURES	(774)	9,550	2,214	2,612
UNENCUMBERED CASH, BEGINNING	72,543	71,769	6,916	9,130
UNENCUMBERED CASH, ENDING	$ 71,769	$ 81,319	$ 9,130	$ 11,742

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-28

	County Treasurer Technology Fund		Special Vehicle Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 2,214	$ 2,615	$ 623,549	$ 660,383
EXPENDITURES				
Personal services	-	-	43,036	41,696
Contractual services	525	3	562,603	597,748
Commodities	-	-	1,040	983
Capital outlay	-	-	-	-
Transfer to - General Fund	-	-	16,190	16,838
TOTAL EXPENDITURES	525	3	622,869	657,265
RECEIPTS OVER (UNDER) EXPENDITURES	1,689	2,612	680	3,118
UNENCUMBERED CASH, BEGINNING	6,513	8,202	16,154	16,834
UNENCUMBERED CASH, ENDING	$ 8,202	$ 10,814	$ 16,834	$ 19,952

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-29

	Coronavirus Relief Fund		Services for Aging Capital Outlay	
	2020	2021	2020	2021
RECEIPTS				
Grants	$ 1,145,052	$ 555,364	$ 70,535	$ -
EXPENDITURES				
Contractual services	1,103,672	41,792	70,535	-
RECEIPTS OVER (UNDER) EXPENDITURES	41,380	513,572	-	-
UNENCUMBERED CASH, BEGINNING	-	41,380	-	-
UNENCUMBERED CASH, ENDING	$ 41,380	$ 554,952	$ -	$ -

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-30

	County Capital Outlay Reserve	
	2020	2021
RECEIPTS		
Transfer from - General Fund	$ -	$ 850,000
EXPENDITURES		
Capital outlay	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	850,000
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 850,000

OTTAWA COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-31

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Special assessments	$ 338,512	$ 347,838	$ 304,138	$ 43,700
Collection fees	41,350	31,721	20,000	11,721
TOTAL RECEIPTS	379,862	379,559	$ 324,138	$ 55,421
EXPENDITURES				
Contractual services	322,099	368,388	$ 410,789	$ (42,401)
Commodities	-	-	6,500	(6,500)
Capital outlay	-	-	20,000	(20,000)
TOTAL EXPENDITURES	322,099	368,388	$ 437,289	$ (68,901)
RECEIPTS OVER (UNDER) EXPENDITURES	57,763	11,171		
UNENCUMBERED CASH, BEGINNING	222,633	280,396		
UNENCUMBERED CASH, ENDING	$ 280,396	$ 291,567		

OTTAWA COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-32

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Prisoner housing	$ 577,960	$ 504,345	$ 500,000	$ 4,345
Miscellaneous	54,485	62,130	20,000	42,130
Transfer from:				
General Fund - Sheriff	-	60,000	60,000	-
General Fund	-	200,000	200,000	-
Void warrants	-	1,435	-	1,435
Other reimbursements and sales	40	-	-	-
TOTAL RECEIPTS	632,485	827,910	$ 780,000	$ 47,910
EXPENDITURES				
Personal services	336,512	361,665	$ 385,000	$ (23,335)
Contractual services	64,283	67,209	134,300	(67,091)
Commodities	181,242	182,602	190,000	(7,398)
Capital outlay	7,882	519	88,500	(87,981)
Commissary	67,267	44,222	85,000	(40,778)
TOTAL EXPENDITURES	657,186	656,217	$ 882,800	$ (226,583)
RECEIPTS OVER (UNDER) EXPENDITURES	(24,701)	171,693		
UNENCUMBERED CASH, BEGINNING	152,707	128,006		
UNENCUMBERED CASH, ENDING	$ 128,006	$ 299,699		

OTTAWA COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-33

	Historical Endowment Fund		Hospice Memorial Fund	
	2020	2021	2020	2021
RECEIPTS				
Donations	$ -	$ -	$ -	$ -
EXPENDITURES				
Contractual services	-	-	112	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(112)	-
UNENCUMBERED CASH, BEGINNING	15,525	15,525	48,512	48,400
UNENCUMBERED CASH, ENDING	$ 15,525	$ 15,525	$ 48,400	$ 48,400

OTTAWA COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-34

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 169,809	$ 153,691	$ 150,688	$ 3,003
Delinquent tax	2,327	2,443	500	1,943
Motor vehicle tax	11,494	13,072	12,610	462
Commercial vehicle fees	410	480	472	8
Recreational vehicle tax	236	312	256	56
16/20M vehicle tax	1,036	1,020	1,041	(21)
Watercraft tax	101	125	100	25
TOTAL RECEIPTS	185,413	171,143	$ 165,667	$ 5,476
EXPENDITURES				
Road Improvement				
Principal payments	155,000	155,000	$ 155,000	$ -
Interest payments	6,200	3,100	3,100	-
Jail Improvement				
Principal payments	-	-	-	-
Interest payments	22,651	11,750	11,750	-
Miscellaneous	1	1	-	1
TOTAL EXPENDITURES	183,852	169,851	$ 169,850	$ 1
RECEIPTS OVER (UNDER) EXPENDITURES	1,561	1,292		
UNENCUMBERED CASH, BEGINNING	7,305	8,866		
UNENCUMBERED CASH, ENDING	$ 8,866	$ 10,158		

OTTAWA COUNTY, KANSAS

HOSPITAL DEBT SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-35

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 305,529	$ 301,648	$ 295,755	$ 5,893
Delinquent tax	4,756	4,685	3,000	1,685
Motor vehicle tax	23,981	24,333	22,692	1,641
Commercial vehicle fees	861	870	849	21
Recreational vehicle tax	493	575	461	114
16/20M vehicle tax	2,117	2,142	1,873	269
Watercraft tax	212	225	180	45
Interest earned	721	418	-	418
TOTAL RECEIPTS	338,670	334,896	$ 324,810	$ 10,086
EXPENDITURES				
Principal payments	210,000	220,000	$ 220,000	$ -
Interest payments	119,942	115,743	115,743	-
Miscellaneous	1,500	1,500	-	1,500
TOTAL EXPENDITURES	331,442	337,243	$ 335,743	$ 1,500
RECEIPTS OVER (UNDER) EXPENDITURES	7,228	(2,347)		
UNENCUMBERED CASH, BEGINNING	11,545	18,773		
UNENCUMBERED CASH, ENDING	$ 18,773	$ 16,426		

OTTAWA COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2021

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	$ 8,598,293	$ 15,155,177	$ 14,439,175	$ 9,314,295
Redemption	41,462	279,194	245,625	75,031
Delinquent personal tax	707	2,689	2,811	585
Motor vehicle tax	262,277	1,410,806	1,399,439	273,644
Commercial vehicle fees	1,968	36,308	37,129	1,147
Incomplete payment holding account	23,062	43,918	57,077	9,903
STATE FUNDS				
State educational building	-	97,771	97,771	-
State institutional building	-	48,886	48,886	-
Drivers' license fees	256	14,951	14,937	270
Game licenses	-	-	-	-
SUBDIVISION FUNDS				
School districts	-	5,045,070	5,045,068	2
Townships	532,617	724,976	402,507	855,086
Cities	-	937,908	937,908	-
Library	-	147,517	147,517	-
Fire districts	448,307	271,702	305,923	414,086
Cemetery districts	99,698	210,267	189,081	120,884
Central Kansas Extension District #3	-	118,586	118,586	-
Watershed districts	-	23,641	23,641	-
OTHER AGENCY FUNDS				
Insurance claim account	26,153	990,385	920,157	96,381
Stray animal	-	-	-	-
Payroll clearing	66,224	62,897	1,452	127,669
Insufficient funds	2,907	7,480	7,281	3,106
Jail bond cost of issuance	91	-	-	91
Checking accounts				
Sheriff	5,680	11,800	12,894	4,586
Inmate Commissary	8,039	86,315	86,044	8,310
Register of Deeds	-	92,794	92,794	-
District Court	5,901	176,280	178,186	3,995
Law Library	19,084	5,264	1,665	22,683
TOTAL	$ 10,142,726	$ 26,002,582	$ 24,813,554	$ 11,331,754