CITY OF OTTAWA, KANSAS

Financial Statements

For the Year Ended December 31, 2021

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CITY OF OTTAWA, KANSAS
Financial Statements
For the Year Ended December 31, 2021
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INDEPENDENT AUDITOR'S REPORT

Mayor and City Commissioners
City of Ottawa, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Ottawa, Kansas, (the City), 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 matter discussed in the "Basis of Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2021, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City 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.

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 City, 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 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 City 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 this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of 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 City'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.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. We did not audit the financial statements of the Ottawa Library, which is a related municipal entity and 4.39% and 2.15 %, respectively, of the assets and regulatory basis receipts of the reporting entity. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ottawa Library, is based solely on the report of the other auditors. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City'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 City's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Matter

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Ottawa, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated May 13, 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) is 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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

June 14, 2022

CITY OF OTTAWA, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	$ 2,569,341	$ -	$ 11,379,008	$ 11,740,726	$ 2,207,623	$ 274,160	$ 2,481,783
Special Purpose Funds:							
Community Services Support Fund	27,288	-	167,378	161,656	33,010	2,000	35,010
Municipal Auditorium Fund	89,945	-	259,918	247,244	102,619	9,320	111,939
Airport Fund	81,500	-	325,554	197,745	209,309	2,776	212,085
Special Park and Recreation Fund	326,058	-	69,526	87,048	308,536	1,985	310,521
Special Alcohol Program Fund	8,883	-	32,606	35,000	6,489	-	6,489
Library Fund	-	-	1,085,423	1,079,477	5,946	-	5,946
Economic Development Fund	639,978	-	66,410	80,114	626,274	12,818	639,092
Special Streets Fund	809,181	-	640,574	610,814	838,941	4,350	843,291
Equipment Reserve Fund	91,520	-	348,129	74,147	365,502	-	365,502
Revolving Loan Fund	2,749	-	117	2,866	-	-	-
Risk Management Fund	287,635	-	1,152,990	974,868	465,757	1,093	466,850
Land Bank Fund	-	-	156,500	23,526	132,974	-	132,974
Proximity Park Sales Tax Fund	2,175,397	-	1,660,227	877,920	2,957,704	-	2,957,704
Non-Budgeted Special Purpose Funds	1,473,750	-	1,315,207	883,104	1,905,853	34,044	1,939,897
Governmental Grants Funds	7,793	-	1,166,912	228,128	946,577	-	946,577
Bond and Interest Funds:							
Bond and Interest Fund	79,056	-	4,402,002	3,979,138	501,920	-	501,920
WWTP Funding Fund	178,099	-	892,919	748,023	322,995	-	322,995
Redemption Fund	-	-	11,657,244	11,652,229	5,015	-	5,015
Capital Project Funds	1,574,992	-	1,135,983	1,382,989	1,327,986	95,374	1,423,360
Business Funds:							
Storm Water Utility Fund	1,254,112	-	558,316	466,570	1,345,858	27,884	1,373,742
Water Utility Fund	1,574,060	-	2,878,947	2,906,914	1,546,093	77,872	1,623,965
Wastewater Utility Fund	2,157,499	-	3,152,497	2,939,436	2,370,560	113,389	2,483,949
Electric Utility Fund	3,512,642	-	18,375,319	17,698,332	4,189,629	1,238,666	5,428,295
Utility Credit Fund	137,413	-	-	6,852	130,561	113,940	244,501
Health Insurance Fund	1,571,465	-	1,810,731	1,582,035	1,800,161	1,322	1,801,483
Total primary government	20,630,356	-	64,690,437	60,666,901	24,653,892	2,010,993	26,664,885
Related municipal entities:							
Ottawa Library	968,213	-	1,422,809	1,201,359	1,189,663	34,349	1,224,012
Total reporting entity [excluding agency funds]	$ 21,598,569	$ -	$ 66,113,246	$ 61,868,260	$ 25,843,555	$ 2,045,342	$ 27,888,897

Composition of Cash:

Kansas State Bank	
Checking	$ 21,222,181
Certificate of Deposit	1,992,314
Great Southern Bank	
Certificate of Deposit	2,509,220
Bank Midwest	
Checking	40,181
Certificate of Deposit	1,010,038
Petty Cash	4,350
Ottawa Library - Checking	107,773
Ottawa Library - Money Market	462,328
Ottawa Library - Equity Investments	653,771
Ottawa Library - Petty Cash	140
Total Cash	28,002,296
Less: Agency Funds per Schedule 3	[113,399]
Total Reporting Entity [Excluding Agency Funds]	$ 27,888,897

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

NOTE 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

The City of Ottawa, founded in 1864 and incorporated in 1866, is governed by a city manager form of government with an elected five-member commission. The commission annually selects a Mayor from its ranks to serve a one-year term.

These financial statements present the City (the municipality) and its related municipal entity, the Ottawa Library. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and its constituents.

The Ottawa Library provides library services to the area. The seven-member Library board is appointed by the City. The City appropriates and tax monies to the Library. The Library's 2021 financial statements have been included as Schedule 4 of the City's financial statements.

Complete financial statements for the individual related municipal entity may be obtained at the entity's administrative offices located at 101 South Hickory, Ottawa, Kansas.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City 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 City to use the regulatory basis of accounting.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year ended December 31, 2021:

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

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific regulatory basis receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Capital Projects Fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

Agency Funds - to account for assets held by the City in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information

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

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

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City was not required to hold a revenue neutral rate hearing for the 2021 budget year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The original budget was amended for the General Fund, Municipal Auditorium Fund, Airport Fund, Special Streets Fund, Land Bank Fund, Bond and Interest Fund, and Electric Utility Fund during 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 the prior year's accounts payable and encumbrances. Encumbrances are commitments by the City 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 the following special purpose and business funds:

- Electric Power Supply Fund
- TIF Admininstration Fund
- Southerlands CID Fund
- Law Enforcement Trust Fund Fund
- Holiday Inn TIF/CID Fund
- South Highway 59 TIF Fund
- South Highway 59 TDD Fund
- K-68 TIF Fund
- Princeton CID Fund
- Fire Donations Fund
- AEO Foundation Grant Fund
- CESF Grant Fund
- CDBG Grant Fund
- SPARK Grant Fund
- Back to Business Grant Fund
- ARPA Grant Fund
- Utility Credit Fund
- Health Insurance Fund

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

NOTE 2 - Deposits and Investments

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

Investments. K.S.A. 12-1675 limits the City'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. The City has no investment policy that would further limit its investment choices. As of December 31, 2021, the City held no such investments.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City has no designated "peak periods." The City's deposits were fully secured at December 31, 2021.

At December 31, 2021, the City's carrying amount of deposits was $26,773,285 and the bank balance was $26,940,292. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $2,758,549 was covered by federal depository insurance and $24,181,743 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At December 31, 2021, the carrying amount of the Ottawa Library's deposits was $570,241 (which includes $140 in cash on hand), and the bank balance was $603,387. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, $512,645 was covered by federal depository insurance and $90,742 was collateralized with securities held by the pledging financial institutions' agents in the Library's name. The Library also has investments in mutual funds under a 501(c)3 not for profit organization with a carrying value of $653,771 and a market value of $788,210.

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

NOTE 3 - Compensated Absences

The City's policies regarding vacation and sick pay permit employees to accumulate a maximum of 30 days of vacation pay and 120 days of sick pay. Policies prohibit payment of vacation time in lieu of time-off and restricts sick pay compensation to a maximum of 60 days on date of employment termination. Unpaid vacation pay and unpaid sick pay amounts are not accrued in these financial statements. At December 31, 2021, the City estimates the total accumulated vacation and unpaid sick pay amounted to $688,867 and $751,977 respectively.

NOTE 4 - Flexible Benefit Plan (I.R.C. Section 125)

The City Commission has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All full time City employees are eligible to participate in the Plan. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Currently, all benefits offered through the Plan involve insurance coverage, unreimbursed medical care and dependent care assistance.

NOTE 5 - Deferred Compensation Plan

The City offers its employees a deferred compensation plan ("Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the Plan are transferred to a third-party custodial trust

NOTE 6 - Defined Benefit Pension Plan

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org 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 established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $567,704 for KPERS and $755,065 for KP&F for the year ended December 31, 2021. Contributions to the pension plan from the Library were $47,221.

Net Pension Liability. At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $3,567,098 and $5,293,461 for KP&F. The Library's proportionate share of the collective net pension liability was $301,957. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report, including all actuarial 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 KPERS website at www.kpers.org or can be obtained as described above.

NOTE 7 - Other Long-Term Obligations from Operations

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City 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 City under this program.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits 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 is set at 1% for the year ended December 31, 2021.

NOTE 8 - Interfund Transfers

Operating transfers were as follows during the year ended December 31, 2021:

From	To	Amount	Regulatory Authority
General Fund	Community Services Support Fund	$ 39,976	K.S.A. 12-197
General Fund	Airport Fund	55,525	K.S.A. 12-197
General Fund	Special Streets Fund	90,000	K.S.A. 68-141g
General Fund	Equipment Reserve Fund	208,000	K.S.A. 12-1,117
General Fund	Risk Management Fund	110,114	K.S.A. 12-2615
General Fund	Capital Improvement Plan Fund	60,000	K.S.A. 12-1,117
Special Alcohol Program Fund	General Fund	35,000	K.S.A. 79-41a04
Economic Development Fund	Land Bank Fund	10,000	Ordinance
Special Streets Fund	Bond and Interest Fund	88,450	K.S.A. 12-1,119
Revolving Loan Fund	Economic Development Fund	531	Ordinance
Proximity Park Sales Tax Fund	Bond and Interest Fund	857,920	K.S.A. 12-6a16
Electric Power Supply Fund	Electric Utility Fund	242,122	Ordinance
WWTP Funding Fund	Bond and Interest Fund	684,538	K.S.A. 12-1,118
Redemption Fund	Bond and Interest Fund	3,586	Bond indenture
Substation / Electric Construction Fund	Electric Power Supply Fund	240,000	Bond indenture
Substation / Electric Construction Fund	Bond and Interest Fund	504,453	Bond indenture
Substation / Electric Construction Fund	Electric Utility Fund	151,946	Bond indenture
K-69 & Main Street Fund	Special Streets Fund	19,161	Bond indenture
15th Street Sidewalk Grant Fund	Special Streets Fund	3,452	Bond indenture
TIF Administration Fund	South Highway 59 TIF	404	Bond indenture
Neighborhood Stabilization Grant Fund	General Fund	283	Bond indenture
Water Construction Fund	Water Utility Fund	18,258	Bond indenture
GO Bond 2018-A Storm Water Fund	Bond and Interest Fund	24,485	Bond indenture
GO Bond 2018-A Storm Water Fund	Storm Water Utility Fund	63,338	Bond indenture
Storm Water Utility Fund	Equipment Reserve Fund	75,000	K.S.A. 12-825d
Storm Water Utility Fund	Bond and Interest Fund	118,863	K.S.A. 12-825d
Water Utility Fund	General Fund	400,000	K.S.A. 12-825d
Water Utility Fund	Community Services Support Fund	42,296	K.S.A. 12-825d
Water Utility Fund	Risk Management Fund	315,201	K.S.A. 12-825d
Water Utility Fund	Bond and Interest Fund	230,760	K.S.A. 12-825d
Wastewater Utility Fund	General Fund	382,500	K.S.A. 12-825d
Wastewater Utility Fund	Community Services Support Fund	42,395	K.S.A. 12-825d
Wastewater Utility Fund	Risk Management Fund	272,534	K.S.A. 12-825d
Wastewater Utility Fund	Bond and Interest Fund	119,108	K.S.A. 12-825d
Wastewater Utility Fund	WWTP Funding Fund	562,000	K.S.A. 12-825d
Electric Utility Fund	General Fund	900,000	K.S.A. 12-825d
Electric Utility Fund	Community Services Support Fund	40,711	K.S.A. 12-825d
Electric Utility Fund	Equipment Reserve Fund	12,000	K.S.A. 12-825d
Electric Utility Fund	Risk Management Fund	365,577	K.S.A. 12-825d
Electric Utility Fund	Bond and Interest Fund	1,180,057	K.S.A. 12-825d
Electric Utility Fund	Electric Construction In Process Fund	350,000	K.S.A. 12-825d
		$ 8,920,544	

NOTE 9 - Capital Projects

Capital projects often extend over two or more fiscal years. The following is a schedule which compares the project authorization to total project expenditures from project inception to December 31, 2021:

Project Name	Project Authorization	Project Expenditures
Street Rehabilitation Project - Asphalt Mill & Overlay	$ 138,215	$ 129,014
Cooling Tower - Evaptech	465,000	25,960
Sanitary Sewer - Insituform Technologies	194,701	-
	$ 797,916	$ 154,974

.NOTE 10 - Long-Term Debt

The following table summarizes changes in the City's long-term debt for the year ended December 31, 2021:

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
General Obligation Bonds	$21,612,000	$11,465,000	$ 8,884,100	$24,192,900	$ 770,038
State Revolving Loans	5,885,992	1,087,541	6,308,228	665,305	87,983
Capital Leases	1,525,916	92,425	358,858	1,259,483	41,149
Total	$29,023,908	$12,644,966	$15,551,186	$26,117,688	$ 899,170

General Obligation Bonds. The following table details the City's outstanding general obligation debt at December 31, 2021:

General Obligation Bonds	Interest Rate	Amount Outstanding	Original Amount	Date of Issue	Final Maturity
Series 2009	3.50 - 4.10%	$ 280,000	$1,065,000	08/01/09	10/01/24
Series 2009A	3.00 - 4.20%	1,210,000	2,345,000	11/20/09	10/01/29
Series 2012B	0.75 - 2.65%	160,000	825,000	03/15/12	10/01/21
Series 2014A	2.00 - 3.50%	3,105,000	7,855,000	06/19/14	10/01/30
Series 2017A	2.00 - 2.50%	2,930,000	5,000,000	04/19/17	10/01/26
Series 2017B	1.75 - 3.15%	355,000	555,000	04/19/17	10/01/27
Series 2018A	2.375 - 4.00%	1,460,000	1,650,000	10/10/18	10/01/38
Series 2018B	2.75 - 3.375%	690,000	1,050,000	10/10/18	10/01/26
Series 2019A	3.00%	1,105,000	1,105,000	08/07/19	10/01/27
Series 2020A	2.125%	1,577,900	1,617,000	10/05/20	10/05/50
Series 2021A	1.10 - 3.00%	5,395,000	5,540,000	04/08/21	10/01/39
Series 2021B	2.00%	5,925,000	5,925,000	09/30/21	10/01/28
Total		$24,192,900			

NOTE 10 - Long-Term Debt (Continued)

Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	$ 3,229,931	$ 620,016	$ 3,849,947
2023	3,320,779	536,554	3,857,333
2024	3,316,559	450,900	3,767,459
2025	2,617,529	359,787	2,977,316
2026	2,683,433	290,537	2,973,970
2027 - 2031	5,316,323	711,938	6,028,261
2032 - 2036	2,286,924	302,543	2,589,467
2037 - 2041	825,491	106,014	931,505
2042 - 2046	317,155	50,150	367,305
2047 - 2050	278,776	14,975	293,751
Total	$ 24,192,900	$ 3,443,414	$ 27,636,314

On April 8, 2021, the City issued Series 2021-A General Obligation Refunding Bonds in the amount of $5,540,000. Proceeds from the sale of the Series 2021-A Bonds were used to fully refund revolving loans from the Kansas Department of Health and Environment. Outstanding. The bonds carry interest rates between 1.10% and 3.00% with final maturity scheduled for October 1, 2039

On September 30, 2021, the City issued Series 2021-B General Obligation Refunding and Improvement Bonds in the amount of $5,925,000. Proceeds from the sale of the Series 2021-B Bonds were used to fully refund the City's Series 2007 and Series 2010-B General Obligation Bonds as well as finance certain infrastructure improvements. The bonds carry an interest rate of 2.00% with final maturity scheduled for October 1, 2028.

Revolving Loans. The following table details the City's outstanding revolving loan debt at December 31, 2021:

Purpose	Interest Rate	Amount Outstanding	Original Amount	Date of Issue	Final Maturity
State Utility Low-Interest Loan Program	0.25%	$ 665,305	$ 1,087,541	04/15/21	12/01/22

Annual debt service requirements to maturity for the revolving loan is as follows:

Year Ending December 31,	Principal	Interest	Total
2022	$ 665,305	$ 832	$ 666,137

On April 5, 2021, the City entered into a loan agreement with the State of Kansas in the amount of $1,087,541. Proceeds from the loan were used to finance extraordinary power generation costs originating from the February 2021 Winter Storm. The loan carries an interest rate of 0.25%, requires monthly payments of $60,558, and is scheduled for final maturity on December 1, 2022.

NOTE 10 - Long-Term Debt (Continued)

Capital Leases. The following table details the City's outstanding capital lease obligations at December 31, 2021:

Capital Leases	Interest Rate	Amount Outstanding	Original Amount	Date of Issue	Final Maturity
2014 Platform Fire Truck Refinance	3.23%	$ 122,175	$539,165	01/05/09	01/10/24
2017 911 System Radio Equipment	2.30%	183,017	84,963	10/13/17	10/13/24
2017 Pierce Firetruck	3.46%	465,314	633,650	08/23/18	08/15/28
2018 Sewer Van	4.16%	149,459	201,559	10/15/18	10/15/28
2019 Vaccum Truck	1.20%	277,706	414,000	11/24/20	12/01/23
2021 Backhoe	1.20%	61,812	92,425	02/24/21	12/01/23
Total		$1,259,483			

Annual debt service requirements to maturity for the capital lease obligations are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	$ 367,196	$ 33,663	$ 400,859
2023	375,418	25,440	400,858
2024	146,904	17,970	164,874
2025	87,605	13,435	101,040
2026	90,786	10,255	101,041
2027 - 2028	191,574	10,507	202,081
Total	$ 1,259,483	$ 111,270	$ 1,370,753

On February 24, 2021, the City entered into a lease purchase agreement with a local financial institution in the amount of $94,425. Proceeds from the agreement were used to acquire equipment. The agreement carries an interest rate of 1.20%, requires annual payments of $31,464, and is scheduled for final maturity on December 1, 2023.

Legal Debt Margin. The City is subject to the municipal finance law of the State of Kansas which limits the net bonded debt the City may have outstanding up to 30 percent of the assessed value of all tangible personal property within the City, as certified to the County Clerk on the proceeding August 25. At December 31, 2021, the statutory limit for the City was $31,442,945, providing a debt margin of $7,250,045.

NOTE 11 - Contingencies

The City receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on any of the financial statements of the City at December 31, 2021.

The City is a party to various claims, none of which is expected to have material financial impact on the City.

NOTE 12 - Risk Management

The City 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 City carries commercial insurance for risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Employee Health Care. The City has established a program to pay medical claims of covered current and former City employees and additional health insurance premiums. Liabilities are reported when it is probable that claims have been incurred and the amount of the liability can be reasonably estimated. An excess coverage insurance policy covers individual claims over a certain amount. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

	2021	2020
Unpaid claims, January 1	$ 109,376	$ 120,320
Incurred claims (including IBNRs)	1,219,238	1,130,790
Claim payments	[1,153,878]	[1,141,734]
Unpaid claims, December 31	$ 174,736	$ 109,376

NOTE 13 - Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statement to maintain consistency between periods presented. The reclassifications had no impact on previously reported unencumbered cash balances.

NOTE 14 - Related Party Transaction

A City Commissioner is the Executive Vice President at a banking institution that holds a portion of the City's cash deposits.

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SCHEDULE 1

CITY OF OTTAWA, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over [Under]
General Funds:					
General Fund	$ 12,593,530	$ -	$ 12,593,530	$ 11,740,726	$ [852,804]
Special Purpose Funds:					
Community Services Support Fund	168,375	-	168,375	161,656	[6,719]
Municipal Auditorium Fund	289,770	-	289,770	247,244	[42,526]
Airport Fund	270,270	-	270,270	197,745	[72,525]
Special Park and Recreation Fund	144,000	-	144,000	87,048	[56,952]
Special Alcohol Program Fund	46,878	-	46,878	35,000	[11,878]
Library Fund	1,079,477	-	1,079,477	1,079,477	-
Economic Development Fund	258,550	-	258,550	80,114	[178,436]
Special Streets Fund	670,450	-	670,450	610,814	[59,636]
Equipment Reserve Fund	394,026	-	394,026	74,147	[319,879]
Revolving Loan Fund	11,278	-	11,278	2,866	[8,412]
Risk Management Fund	1,063,426	-	1,063,426	974,868	[88,558]
Land Bank Fund	384,600	-	384,600	23,526	[361,074]
Proximity Park Sales Tax Fund	3,430,755	-	3,430,755	877,920	[2,552,835]
Bond and Interest Funds:					
Bond and Interest Fund	3,979,140	-	3,979,140	3,979,138	[2]
WWTP Funding Fund	778,562	-	778,562	748,023	[30,539]
Redemption Fund	-	11,657,238	11,657,238	11,652,229	[5,009]
Business Funds:					
Storm Water Utility Fund	816,532	-	816,532	466,570	[349,962]
Water Utility Fund	3,517,880	-	3,517,880	2,906,914	[610,966]
Wastewater Utility Fund	3,528,445	-	3,528,445	2,939,436	[589,009]
Electric Utility Fund	18,390,510	-	18,390,510	17,698,332	[692,178]

CITY OF OTTAWA, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	$ 2,944,334	$ 3,078,570	$ 3,152,538	$ [73,968]
Delinquent tax	85,099	118,900	85,000	33,900
Vehicle taxes	326,562	350,076	325,600	24,476
Sales and compensating use tax	4,702,675	4,996,090	4,525,277	470,813
Franchise tax	282,344	295,334	307,834	[12,500]
Liquor tax	28,173	32,607	33,167	[560]
Intergovernmental	54,317	54,243	43,454	10,789
Licenses, permits and fees	432,415	432,654	503,921	[71,267]
Charges and services	38,765	60,050	44,050	16,000
Interest	26,306	10,842	8,500	2,342
Miscellaneous	5,276	64,059	25,596	38,463
Refunds and reimbursements	712,319	167,800	27,000	140,800
Operating transfers	993,450	1,717,783	1,635,622	82,161
Total Receipts	10,632,035	11,379,008	$ 10,717,559	$ 661,449
Expenditures				
City commission and manager	239,956	257,154	$ 272,019	$ [14,865]
City administration	158,364	232,362	296,963	[64,601]
Nonoperating	294,994	540,079	509,765	30,314
Planning	490,404	550,869	534,595	16,274
Fleet management	169,072	161,934	190,803	[28,869]
Building maintenance	141,172	162,774	180,982	[18,208]
Parks	330,863	635,219	728,000	[92,781]
Police department	2,465,533	2,955,496	3,149,520	[194,024]
Fire department	1,526,940	1,593,918	1,808,760	[214,842]
Public works	841,610	910,563	1,037,195	[126,632]
Highland cemetery	103,677	145,094	157,704	[12,610]
Human resources	101,127	94,292	126,899	[32,607]
Municipal court	136,605	162,438	188,992	[26,554]
Employee benefits	2,192,000	2,459,646	2,658,518	[198,872]
IT department	293,788	315,273	336,200	[20,927]
Operating transfers	216,892	563,615	416,615	147,000
Total Expenditures	9,702,997	11,740,726	$ 12,593,530	$ [852,804]
Receipts Over [Under] Expenditures	929,038	[361,718]		
Unencumbered Cash, Beginning	1,640,303	2,569,341		
Unencumbered Cash, Ending	$ 2,569,341	$ 2,207,623		

See independent auditor's report on the financial statements.

CITY OF OTTAWA, KANSAS
Community Services Support Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Donations	$ 2,500	$ 2,000	$ 3,000	$ [1,000]
Operating transfers	164,020	165,378	165,378	-
Total Receipts	166,520	167,378	$ 168,378	$ [1,000]
Expenditures				
Contractual services	140,649	161,656	$ 168,375	$ [6,719]
Total Expenditures	140,649	161,656	$ 168,375	$ [6,719]
Receipts Over [Under] Expenditures	25,871	5,722		
Unencumbered Cash, Beginning	1,417	27,288		
Unencumbered Cash, Ending	$ 27,288	$ 33,010		

CITY OF OTTAWA, KANSAS
Municipal Auditorium Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes				
Ad valorem property tax	$ 132,263	$ 156,589	$ 160,359	$ [3,770]
Delinquent tax	4,282	5,704	5,960	[256]
Vehicle taxes	15,749	15,778	14,626	1,152
Charges for services	13,920	47,800	45,700	2,100
Interest	1,110	391	500	[109]
Donations	3,142	28,923	6,500	22,423
Miscellaneous	404	4,733	-	4,733
Total Receipts	170,870	259,918	$ 233,645	$ 26,273
Expenditures				
Personnel services	101,713	108,463	$ 140,945	$ [32,482]
Contractual services	43,369	106,679	115,000	(8,321)
Commodities	3,618	5,925	6,150	[225]
Capital outlay	8,671	26,177	27,675	[1,498]
Total Expenditures	157,371	247,244	$ 289,770	$ [42,526]
Receipts Over [Under] Expenditures	13,499	12,674		
Unencumbered Cash, Beginning	76,446	89,945		
Unencumbered Cash, Ending	$ 89,945	$ 102,619		

CITY OF OTTAWA, KANSAS
Airport Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Fuel Sales	$ 125,564	$ 128,551	$ 120,000	$ 8,551
Rental income	54,205	64,881	52,645	12,236
Donations	-	75,000	75,000	-
Miscellaneous	254	1,452	-	1,452
Interest	445	145	125	20
Operating transfers	52,887	55,525	55,525	-
Total Receipts	233,355	325,554	$ 303,295	$ 22,259
Expenditures				
Personnel services	66,587	48,068	$ 67,900	$ [19,832]
Contractual services	24,944	29,098	47,370	[18,272]
Commodities	93,726	118,671	125,000	[6,329]
Capital outlay	1,886	1,908	30,000	[28,092]
Total Expenditures	187,143	197,745	$ 270,270	$ [72,525]
Receipts Over [Under] Expenditures	46,212	127,809		
Unencumbered Cash, Beginning	35,288	81,500		
Unencumbered Cash, Ending	$ 81,500	$ 209,309		

CITY OF OTTAWA, KANSAS
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenue:				
Liquor tax	$ 28,173	$ 32,607	$ 33,167	$ [560]
Donations	130,051	36,059	23,000	13,059
Reimbursements	[75]	-	100	[100]
Interest	3,353	860	1,000	[140]
Total Receipts	161,502	69,526	$ 57,267	$ 12,259
Expenditures				
Contractual services	816	14,792	$ 4,000	$ 10,792
Commodities	946	5,214	10,000	[4,786]
Capital improvement	95,303	67,042	130,000	[62,958]
Total Expenditures	97,065	87,048	$ 144,000	$ [56,952]
Receipts Over [Under] Expenditures	64,437	[17,522]		
Unencumbered Cash, Beginning	261,621	326,058		
Unencumbered Cash, Ending	$ 326,058	$ 308,536		

See independent auditor's report on the financial statements.

CITY OF OTTAWA, KANSAS
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenue:				
Liquor tax	$ 28,172	$ 32,606	$ 33,167	$ [561]
Total Receipts	28,172	32,606	$ 33,167	$ [561]
Expenditures				
Operating transfers	27,200	35,000	$ 46,878	$ [11,878]
Total Expenditures	27,200	35,000	$ 46,878	$ [11,878]
Receipts Over [Under] Expenditures	972	[2,394]		
Unencumbered Cash, Beginning	7,911	8,883		
Unencumbered Cash, Ending	$ 8,883	$ 6,489		

CITY OF OTTAWA, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	$ 909,762	$ 941,330	$ 963,983	$ [22,653]
Delinquent tax	25,859	36,193	25,000	11,193
Vehicle taxes	95,713	107,900	100,609	7,291
Uncollected tax	-	-	[54,480]	54,480
Total Receipts	1,031,334	1,085,423	$ 1,089,592	$ [4,169]
Expenditures				
Appropriations to Library Board	1,049,003	1,079,477	$ 1,079,477	$ -
Total Expenditures	1,049,003	1,079,477	$ 1,079,477	$ -
Receipts Over [Under] Expenditures	[17,669]	5,946		
Unencumbered Cash, Beginning	17,669	-		
Unencumbered Cash, Ending	$ -	$ 5,946		

CITY OF OTTAWA, KANSAS
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Licenses, permits and fees	$ 11,348	$ 18,234	$ 35,000	$ [16,766]
Rental income	21,286	17,716	15,972	1,744
Grants	2,500	10,000	10,000	-
Reimbursements	40,574	17,746	45,000	[27,254]
Interest	8,346	2,183	3,200	[1,017]
Operating transfers	-	531	-	531
Total Receipts	84,054	66,410	$ 109,172	$ [42,762]
Expenditures				
Contractual services	106,434	62,140	$ 203,550	$ [141,410]
Capital improvement	2,867	7,974	30,000	[22,026]
Operating transfers	-	10,000	25,000	[15,000]
Total Expenditures	109,301	80,114	$ 258,550	$ [178,436]
Receipts Over [Under] Expenditures	[25,247]	[13,704]		
Unencumbered Cash, Beginning	665,225	639,978		
Unencumbered Cash, Ending	$ 639,978	$ 626,274		

See independent auditor's report on the financial statements.

CITY OF OTTAWA, KANSAS
Special Streets Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Intergovernmental	$ 556,870	$ 511,806	$ 425,000	$ 86,806
Fees	-	13,500	13,500	-
Interest	9,161	2,655	2,500	155
Reimbursements	194	-	-	-
Operating transfers	-	112,613	-	112,613
Total Receipts	566,225	640,574	$ 441,000	$ 199,574
Expenditures				
Contractual services	43,794	16,040	$ 75,000	$ [58,960]
Commodities	21,054	21,636	27,000	[5,364]
Capital outlay	305,367	484,688	480,000	4,688
Operating transfers	85,000	88,450	88,450	-
Total Expenditures	455,215	610,814	$ 670,450	$ [59,636]
Receipts Over [Under] Expenditures	111,010	29,760		
Unencumbered Cash, Beginning	698,171	809,181		
Unencumbered Cash, Ending	$ 809,181	$ 838,941		

See independent auditor's report on the financial statements.

CITY OF OTTAWA, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Interest	$ 1,123	$ 206	$ 1,000	$ [794]
Miscellaneous	-	52,923	-	52,923
Operating transfers	102,114	295,000	395,114	[100,114]
Total Receipts	103,237	348,129	$ 396,114	$ [47,985]
Expenditures				
Capital outlay	111,704	74,147	$ 79,114	$ [4,967]
Cash reserve	-	-	314,912	[314,912]
Total Expenditures	111,704	74,147	$ 394,026	$ [319,879]
Receipts Over [Under] Expenditures	[8,467]	273,982		
Unencumbered Cash, Beginning	99,987	91,520		
Unencumbered Cash, Ending	$ 91,520	$ 365,502		

CITY OF OTTAWA, KANSAS
Revolving Loan Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Positive [Under]
Receipts				
Lease payments	$ 2,124	$ -	$ 5,711	$ [5,711]
Interest	2,210	117	500	[383]
Total Receipts	4,334	117	$ 6,211	$ [6,094]
Expenditures				
Contractual services	230,716	2,335	$ 11,278	$ [8,943]
Operating transfers	-	531	-	531
Total Expenditures	230,716	2,866	$ 11,278	$ [8,412]
Receipts Over [Under] Expenditures	[226,382]	[2,749]		
Unencumbered Cash, Beginning	229,131	2,749		
Unencumbered Cash, Ending	$ 2,749	$ -		

CITY OF OTTAWA, KANSAS
Risk Management Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Interest	$ 1,577	$ 902	$ 1,700	$ [798]
Reimbursements	111,894	88,662	25,000	63,662
Operating transfers	965,752	1,063,426	1,063,426	-
Total Receipts	1,079,223	1,152,990	$ 1,090,126	$ 62,864
Expenditures				
Personnel services	86,698	88,595	$ 122,755	$ [34,160]
Contractual services	778,548	866,397	886,171	[19,774]
Commodities	1,855	3,647	8,000	[4,353]
Capital outlay	-	16,229	46,500	[30,271]
Total Expenditures	867,101	974,868	$ 1,063,426	$ [88,558]
Receipts Over [Under] Expenditures	212,122	178,122		
Unencumbered Cash, Beginning	75,513	287,635		
Unencumbered Cash, Ending	$ 287,635	$ 465,757		

See independent auditor's report on the financial statements.

CITY OF OTTAWA, KANSAS
Land Bank Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Sale of property	$ -	$ 146,500	$ 420,000	$ [273,500]
Rental income	-	-	1,000	[1,000]
Interest	-	-	500	[500]
Operating transfers	-	10,000	10,000	-
Total Receipts	-	156,500	$ 431,500	$ [275,000]
Expenditures				
Contractual services	-	22,233	$ 18,000	$ 4,233
Commodities	-	-	300	[300]
Capital outlay	-	1,293	1,300	[7]
Operating transfers	-	-	365,000	[365,000]
Total Expenditures	-	23,526	$ 384,600	$ [361,074]
Receipts Over [Under] Expenditures	-	132,974		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 132,974		

See independent auditor's report on the financial statements.

CITY OF OTTAWA, KANSAS
Proximity Park Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenue:				
Sales and compensating use tax	$ 1,565,423	$ 1,649,110	$ 1,502,664	$ 146,446
Reimbursements	273,769	4,000	-	4,000
Interest	21,706	7,117	15,000	[7,883]
Total Receipts	1,860,898	1,660,227	$ 1,517,664	$ 142,563
Expenditures				
Contractual services	32,222	20,000	$ 2,572,912	$ [2,552,912]
Capital outlay	2,921	-	-	-
Debt service	450,785	-	-	-
Operating transfers	778,760	857,920	857,843	77
Total Expenditures	1,264,688	877,920	$ 3,430,755	$ [2,552,835]
Receipts Over [Under] Expenditures	596,210	782,307		
Unencumbered Cash, Beginning	1,579,187	2,175,397		
Unencumbered Cash, Ending	$ 2,175,397	$ 2,957,704		

CITY OF OTTAWA, KANSAS
Non-Budgeted Special Purpose Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Electric Power Supply	TIF Admininstration	Southerlands CID	Law Enforcement Trust	Holiday Inn TIF/CID	South Highway 59 TIF	South Highway 59 TDD	K-68 TIF	Princeton CID	For the Year Ended December 31, 2021	2020
Receipts											
Taxes	$ -	$ -	$ 88,200	$ -	$ 220,572	$ 285,448	$ 75,227	$ 89,396	$ 306,921	$ 1,065,764	$ 752,845
Intergovernmental	-	-	-	9,029	-	-	-	-	-	9,029	1,711
Interest	-	-	-	10	-	-	-	-	-	10	58
Operating transfers	240,000	-	-	-	-	404	-	-	-	240,404	-
Total Receipts	240,000	-	88,200	9,039	220,572	285,852	75,227	89,396	306,921	1,315,207	754,614
Expenditures											
Contractual services	-	-	-	-	5,484	-	-	-	1,108	6,592	429,539
Distribution	-	-	109,785	-	154,085	94,793	-	-	275,323	633,986	-
Operating transfers	242,122	404	-	-	-	-	-	-	-	242,526	-
Total Expenditures	242,122	404	109,785	-	159,569	94,793	-	-	276,431	883,104	429,539
Receipts Over [Under] Expenditures	[2,122]	[404]	[21,585]	9,039	61,003	191,059	75,227	89,396	30,490	432,103	325,075
Unencumbered Cash, Beginning	2,122	404	21,585	2,090	42,945	876,355	122,023	236,156	170,070	1,473,750	1,148,675
Unencumbered Cash, Ending	$ -	$ -	$ -	$ 11,129	$ 103,948	$ 1,067,414	$ 197,250	$ 325,552	$ 200,560	$ 1,905,853	$ 1,473,750

* - These fund are not required to be budgeted.

CITY OF OTTAWA, KANSAS
Governmental Grant Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Fire Donations	AEO Foundation Grant	CESF Grant	CDBG Grant	SPARK Grant	Back to Business Grant	ARPA Grant	For the Year Ended December 31, 2021	2020
Receipts									
Grants	$ 25	$ -	$ 42,972	$ 67,637	$ 118,422	$ -	$ 935,036	$ 1,164,092	$ 1,394,179
Reimbursements & miscellaneous	-	489	-	-	2,331	-	-	2,820	1,690
Total Receipts	25	489	42,972	67,637	120,753	-	935,036	1,166,912	1,395,869
Expenditures									
Contractual services	-	20,000	122,949	67,637	-	17,542	-	228,128	1,388,076
Total Expenditures	-	20,000	122,949	67,637	-	17,542	-	228,128	1,388,076
Receipts Over [Under] Expenditures	25	[19,511]	[79,977]	-	120,753	[17,542]	935,036	938,784	7,793
Unencumbered Cash, Beginning	1,000	30,027	79,977	-	[120,753]	17,542	-	7,793	-
Unencumbered Cash, Ending	$ 1,025	$ 10,516	$ -	$ -	$ -	$ -	$ 935,036	$ 946,577	$ 7,793

* - These fund are not required to be budgeted.

CITY OF OTTAWA, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	$ 575,591	$ 493,463	$ 505,347	$ [11,884]
Delinquent tax	18,444	24,024	19,000	5,024
Vehicle taxes	67,040	68,586	66,536	2,050
Special assessments	3,023	2,926	3,100	[174]
Interest	1,263	783	1,000	[217]
Operating transfers	2,764,652	3,812,220	3,812,220	-
Total Receipts	3,430,013	4,402,002	$ 4,407,203	$ [5,201]
Expenditures				
Debt service				
Principal	2,645,000	3,209,100	$ 3,209,100	$ -
Interest	761,869	770,038	770,040	[2]
Total Expenditures	3,406,869	3,979,138	$ 3,979,140	$ [2]
Receipts Over [Under] Expenditures	23,144	422,864		
Unencumbered Cash, Beginning	55,912	79,056		
Unencumbered Cash, Ending	$ 79,056	$ 501,920		

See independent auditor's report on the financial statements.

CITY OF OTTAWA, KANSAS
WWTP Funding Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenue:				
Sales and compensating use tax	$ 313,085	$ 329,822	$ 290,000	$ 39,822
Interest	3,768	1,097	2,000	[903]
Operating transfers	400,792	562,000	581,000	[19,000]
Total Receipts	717,645	892,919	$ 873,000	$ 19,919
Expenditures				
Debt service				
Principal	126,970	46,294	$ 92,588	$ [46,294]
Interest	-	17,191	34,382	[17,191]
Operating transfers	696,400	684,538	651,192	33,346
Cash reservce	-	-	400	[400]
Total Expenditures	823,370	748,023	$ 778,562	$ [30,539]
Receipts Over [Under] Expenditures	[105,725]	144,896		
Unencumbered Cash, Beginning	283,824	178,099		
Unencumbered Cash, Ending	$ 178,099	$ 322,995		

See independent auditor's report on the financial statements.

CITY OF OTTAWA, KANSAS
Redemption Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Bond proceeds	$ 1,617,000	$ 11,000,000	$ -	$ 11,000,000
Bond premium	-	657,238	-	657,238
Interest	-	6	-	6
Total Receipts	1,617,000	11,657,244	$ -	$ 11,657,244
Expenditures				
Debt service				
Principal	1,617,000	11,402,322	$ -	$ 11,402,322
Interest	-	22,015	-	22,015
Cost of issuance	-	224,306	-	224,306
Operating transfers	-	3,586	-	3,586
Adjustments for qualifying budget credits	-	-	11,657,238	[11,657,238]
Total Expenditures	1,617,000	11,652,229	$ 11,657,238	$ [5,009]
Receipts Over [Under] Expenditures	-	5,015		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 5,015		

See independent auditor's report on the financial statements.

CITY OF OTTAWA, KANSAS
Capital Project Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Substation/ Electric Construction	K-69 & Main Street	15th Street Sidewalk Grant	Neighborhood Stabilization Grant	Water Construction	GO Bond 2018-A Storm Water
Receipts						
Interest	$ 2,563	$ -	$ -	$ -	$ -	$ -
Grants	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Reimbursements & miscellaneous	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-
Total Receipts	2,563	-	-	-	-	-
Expenditures						
Contractual services	-	-	-	-	-	11,030
Commodities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Interest	-	-	-	-	-	-
Operating transfers	896,399	19,161	3,452	283	18,258	87,823
Total Expenditures	896,399	19,161	3,452	283	18,258	98,853
Receipts Over [Under] Expenditures	[893,836]	[19,161]	[3,452]	[283]	[18,258]	[98,853]
Unencumbered Cash, Beginning	893,836	19,161	3,452	283	18,258	98,853
Unencumbered Cash, Ending	$ -	$ -	$ -	$ -	$ -	$ -

* - These fund are not required to be budgeted.

Airport Improvement	Electric Construction In Progress	Proximity Park Infrastructure	Fire Department Grants	Trail Grant	Cooling Tower	Capital Improvement Plan	For the Year Ended December 31, 2021	2020
$ -	$ 971	$ 793	$ -	$ -	$ 13	$ -	$ 4,340	$ 20,898
-	-	-	171,715	-	-	-	171,715	822,995
-	-	-	-	-	465,000	-	465,000	-
84,928	-	-	-	-	-	-	84,928	74,864
-	350,000	-	-	-	-	60,000	410,000	-
84,928	350,971	793	171,715	-	465,013	60,000	1,135,983	918,757
84,928	-	625	-	-	20,282	-	116,865	2,314,022
-	-	-	170,968	-	-	-	170,968	848,962
-	-	35,914	-	14,429	19,437	-	69,780	77,090
-	-	-	-	-	-	-	-	194
-	-	-	-	-	-	-	1,025,376	-
84,928	-	36,539	170,968	14,429	39,719	-	1,382,989	3,240,268
-	350,971	[35,746]	747	[14,429]	425,294	60,000	[247,006]	[2,321,511]
34,790	308,706	164,789	8,602	24,262	-	-	1,574,992	3,896,503
$ 34,790	$ 659,677	$ 129,043	$ 9,349	$ 9,833	$ 425,294	$ 60,000	$ 1,327,986	$ 1,574,992

CITY OF OTTAWA, KANSAS
Storm Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Stormwater service charges	$ 477,995	$ 477,834	$ 470,000	$ 7,834
Miscellaneous	60	13,165	4,800	8,365
Interest	14,131	3,979	10,000	[6,021]
Operating transfers	-	63,338	-	63,338
Total Receipts	492,186	558,316	$ 484,800	$ 73,516
Expenditures				
Personnel services	43,524	54,995	$ 74,947	$ [19,952]
Contractual services	84,887	56,403	176,335	[119,932]
Commodities	14,434	19,373	30,200	[10,827]
Capital outlay	74,816	141,936	391,187	[249,251]
Operating transfers	120,813	193,863	143,863	50,000
Total Expenditures	338,474	466,570	$ 816,532	$ [349,962]
Receipts Over [Under] Expenditures	153,712	91,746		
Unencumbered Cash, Beginning	1,100,400	1,254,112		
Unencumbered Cash, Ending	$ 1,254,112	$ 1,345,858		

CITY OF OTTAWA, KANSAS
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Water sales	$ 2,819,241	$ 2,799,111	$ 2,900,000	$ [100,889]
Lease and rentals	18,448	17,569	17,570	[1]
Reimbursements	7,897	2,178	3,000	[822]
Miscellaneous	2,518	474	4,000	[3,526]
Interest	14,607	4,387	5,000	[613]
Lease proceeds	103,500	36,970	-	36,970
Operating transfers	-	18,258	-	18,258
Total Receipts	2,966,211	2,878,947	$ 2,929,570	$ [50,623]
Expenditures				
Water Production				
Personnel services	558,768	609,087	$ 698,886	$ [89,799]
Contractual services	50,779	127,082	105,360	21,722
Commodities	151,329	181,516	182,280	[764]
Capital outlay	45,011	67,833	88,500	[20,667]
Water Distribution				
Personnel services	408,028	414,959	429,716	[14,757]
Contractual services	43,702	88,758	160,400	[71,642]
Commodities	61,983	48,100	184,675	[136,575]
Capital improvement	170,968	181,094	188,750	[7,656]
Non-operating				
Personnel services	862	553	53,594	[53,041]
Commodities	84,325	103,677	100,000	3,677
Debt service	211,506	95,998	254,501	[158,503]
Operating transfers	723,800	988,257	1,071,218	[82,961]
Total Expenditures	2,511,061	2,906,914	$ 3,517,880	$ [610,966]
Receipts Over [Under] Expenditures	455,150	[27,967]		
Unencumbered Cash, Beginning	1,118,910	1,574,060		
Unencumbered Cash, Ending	$ 1,574,060	$ 1,546,093		

CITY OF OTTAWA, KANSAS
Wastewater Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Charges for services	$ 3,056,576	$ 3,126,094	$ 3,145,000	$ [18,906]
Interest	17,972	6,251	8,000	[1,749]
Refunds and reimbursements	2,012	1,611	-	1,611
Miscellaneous	-	56	3,500	[3,444]
Lease proceeds	103,500	18,485	-	18,485
Total Receipts	3,180,060	3,152,497	$ 3,156,500	$ [4,003]
Expenditures				
Wastewater Treatment				
Personnel services	396,707	408,590	$ 535,321	$ [126,731]
Contractual services	268,820	274,111	289,550	[15,439]
Commodities	67,075	72,602	149,500	[76,898]
Capital outlay	-	282,791	182,000	100,791
Sewer Maintenance				
Personnel services	301,023	302,072	400,674	[98,602]
Contractual services	48,874	11,636	68,300	[56,664]
Commodities	55,047	55,463	97,400	[41,937]
Capital outlay	115,363	89,746	258,500	[168,754]
Non-operating				
Personnel services	-	-	125,000	[125,000]
Contractual services	728	403	26,437	[26,034]
Debt service	126,970	63,485	126,970	[63,485]
Operating transfers	921,508	1,378,537	1,268,793	109,744
Total Expenditures	2,302,115	2,939,436	$ 3,528,445	$ [589,009]
Receipts Over [Under] Expenditures	877,945	213,061		
Unencumbered Cash, Beginning	1,279,554	2,157,499		
Unencumbered Cash, Ending	$ 2,157,499	$ 2,370,560		

CITY OF OTTAWA, KANSAS
Electric Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Electric charges	$ 13,228,420	$ 16,336,548	$ 15,168,450	$ 1,168,098
Broadband charges	162,227	163,340	155,000	8,340
Fines and fees	238,053	271,670	180,000	91,670
Reimbursed expenses	34,902	47,695	21,605	26,090
Interest	27,371	10,469	10,000	469
Other	41,911	27,018	25,200	1,818
Debt proceeds	207,000	1,124,511	1,087,540	36,971
Operating transfers	-	394,068	-	394,068
Total Receipts	13,939,884	18,375,319	$ 16,647,795	$ 1,727,524
Expenditures				
Electric Production				
Personnel services	826,670	856,277	$ 1,026,625	$ [170,348]
Contractual services	110,728	333,964	527,500	[193,536]
Commodities	6,540,006	10,149,837	10,122,000	27,837
Capital outlay	124,888	68,720	145,400	[76,680]
Electric Distribution				
Personnel services	731,032	816,452	813,875	2,577
Contractual services	33,565	120,829	104,100	16,729
Commodities	156,058	225,250	366,500	[141,250]
Capital outlay	260,723	176,687	376,000	[199,313]
Utility Warehouse				
Personnel services	285,888	294,046	307,170	[13,124]
Contractual services	38,897	37,821	59,750	[21,929]
Commodities	5,333	7,493	29,400	[21,907]
Capital outlay	2,565	4,400	19,500	[15,100]
Utility Administration				
Personnel services	537,436	619,481	630,893	[11,412]
Contractual services	427,181	383,817	416,007	[32,190]
Commodities	15,646	21,494	24,500	[3,006]
Capital outlay	2,796	2,520	3,600	[1,080]
Broadband				
Personnel services	26,360	26,811	26,540	271
Contractual services	97,561	90,435	111,500	[21,065]
Capital outlay	12,056	23,053	68,000	[44,947]
Non-operating				
Contractual services	2,413	1,588	3,000	[1,412]
Capital outlay	142,221	165,106	160,000	5,106
Debt service	-	423,906	537,305	[113,399]
Operating transfers	1,873,294	2,848,345	2,511,345	337,000
Total Expenditures	12,253,317	17,698,332	$ 18,390,510	$ [692,178]
Receipts Over [Under] Expenditures	1,686,567	676,987		
Unencumbered Cash, Beginning	1,826,075	3,512,642		
Unencumbered Cash, Ending	$ 3,512,642	$ 4,189,629		

See independent auditor's report on the financial statements.

CITY OF OTTAWA, KANSAS
Utility Credit Fund
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
Year Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Other income	$ 2,876	$ -
Total Receipts	2,876	-
Expenditures		
Refunds	-	6,852
Total Expenditures	-	6,852
Receipts Over [Under] Expenditures	2,876	[6,852]
Unencumbered Cash, Beginning	134,537	137,413
Unencumbered Cash, Ending	$ 137,413	$ 130,561

* - This fund is not required to be budgeted.

CITY OF OTTAWA, KANSAS
Health Insurance Fund
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
Year Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Interest	$ 723	$ 473
Charges for services	1,908,738	1,810,258
Total Receipts	1,909,461	1,810,731
Expenditures		
Cost of sales and services	1,418,881	1,582,035
Total Expenditures	1,418,881	1,582,035
Receipts Over [Under] Expenditures	490,580	228,696
Unencumbered Cash, Beginning	1,080,885	1,571,465
Unencumbered Cash, Ending	$ 1,571,465	$ 1,800,161

* - This fund is not required to be budgeted.

SCHEDULE 3

CITY OF OTTAWA, KANSAS
Agency Funds
Summary of Receipts and Disbursements - Actual*
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Municipal Court Fines and Credit Card	Municipal Court Bonds	Federal Seized Assets
Receipts			
Fines and court fees	$ 359,394	$ 23,795	$ -
Miscellaneous	-	-	-
Interest	7	-	11
Total Receipts	359,401	23,795	11
Expenditures			
Payments to State	26,561	-	-
Payments to City	309,328	-	-
Bond refunds	-	38,019	-
Miscellaneous	2,026	-	-
Total Expenditures	337,915	38,019	-
Receipts Over [Under] Expenditures	21,486	[14,224]	11
Unencumbered Cash, Beginning	24,259	18,526	21,336
Prior Period Adjustment	-	-	-
Unencumbered Cash, Beginning, Restated	24,259	18,526	21,336
Unencumbered Cash, Ending	$ 45,745	$ 4,302	$ 21,347

* - These funds are not required to be budgeted.

Westwood 3 Escrow	Fire Proceeds	Lincoln Lots	Holiday Inn TIF/CID Escrow	Flex Spening	For the Year Ended December 31, 2021	2020
$ -	$ -	$ -	$ -	$ -	$ 383,189	$ 306,551
-	75,525	-	-	-	75,525	151,334
-	30	10	16	5,000	5,074	51
-	75,555	10	16	5,000	463,788	457,936
-	-	-	-	-	26,561	18,744
-	-	-	-	-	309,328	282,525
-	-	-	-	-	38,019	16,263
10,006	64,668	7,380	40,016	1	124,097	95,972
10,006	64,668	7,380	40,016	1	498,005	413,504
[10,006]	10,887	[7,370]	[40,000]	4,999	[34,217]	44,432
10,006	-	21,205	40,000	-	135,332	90,900
-	12,284	-	-	-	12,284	-
10,006	12,284	21,205	40,000	-	147,616	90,900
$ -	$ 23,171	$ 13,835	$ -	$ 4,999	$ 113,399	$ 135,332

SCHEDULE 4

CITY OF OTTAWA, KANSAS
Schedule of Receipts and Expenditures - Actual*
Related Municipal Entity - Ottawa Library
Regulatory Basis
Year Ended December 31, 2021 and 2020

	2020	2021
Receipts		
Appropriation from the City	$ 1,049,003	$ 1,079,477
Interest	854	677
State aid	5,030	7,424
Grants	55,896	46,017
Contribution	42,779	47,509
Miscellaneous	50,355	62,422
Gain on investments	18,897	63,572
Operating transfers	113,162	115,711
Total Receipts	1,335,976	1,422,809
Expenditures		
Salaries and benefits	722,501	767,270
Materials, program, and services	139,338	175,912
Operating	117,379	126,823
Capital improvements	44,731	9,664
Miscellaneous	6,172	5,979
Operating transfers	113,162	115,711
Total Expenditures	1,143,283	1,201,359
Receipts Over [Under] Expenditures	192,693	221,450
Unencumbered Cash, Beginning	775,520	968,213
Unencumbered Cash, Ending	$ 968,213	$ 1,189,663

* - This fund is not required to be budgeted.