

OTTAWA COUNTY, KANSAS

DECEMBER 31, 2018



OTTAWA COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Ottawa County, Kansas
Minneapolis, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Ottawa County, Kansas (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, 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.

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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2018, or changes in net position or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2018 fund summary statement of receipts, expenditures, and unencumbered cash – 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 analysis and are not a required part of the 2018 basic financial statement; however, they are required to be presented under the provisions in KMAAG. 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 2018 basic financial statement. The 2018 information has been subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 basic financial statement as a whole on the basis of accounting described in Note 1.

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, 2017, not presented herein, and have issued our report thereon dated July 2, 2018, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link <http://admin.ks.gov/offices/chief-financial-officer/municipal-service>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the basic financial statement. Such 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
July 25, 2019

OTTAWA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2018

Page 1 of 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 360,671	\$ 2,419,473	\$ 1,975,121	\$ 805,023	\$ 27,535	\$ 832,558
Special Purpose Funds						
Road and Bridge	569,011	2,434,184	2,578,092	425,103	11,337	436,440
Special Bridge	15,872	169,035	98,652	86,255	-	86,255
Noxious Weed	33,990	221,536	184,417	71,109	2,831	73,940
Services for Aging	87,341	144,210	116,146	115,405	1,951	117,356
County Health	62,665	255,917	232,897	85,685	205	85,890
Mental Health	1,364	26,755	27,000	1,119	-	1,119
OCCK	905	19,090	19,202	793	-	793
Hospital Maintenance	21,759	505,491	511,323	15,927	-	15,927
Election Expense	59,900	88,891	55,871	92,920	-	92,920
Historical Collection	7,715	49,404	32,509	24,610	403	25,013
Building	61,047	87,194	71,726	76,515	1,118	77,633
Appraiser's	14,940	132,732	127,600	20,072	-	20,072
Employee Benefits	552,725	1,296,735	1,183,867	665,593	389	665,982
Alcohol and Drug Abuse	7,073	1,072	250	7,895	-	7,895
Special Parks and Recreation	500	-	-	500	-	500
Ambulance	20,788	503,575	509,666	14,697	-	14,697
Wireless 911	17	-	17	-	-	-
Emergency Preparedness 911	11,342	58	-	11,400	-	11,400
Ottawa County 911	121,965	53,622	103,482	72,105	2,900	75,005
Election Capital Outlay	10,154	-	-	10,154	-	10,154
Noxious Weed Capital Outlay	36,477	-	-	36,477	-	36,477
Emergency Management Capital Outlay	14,502	10,000	-	24,502	-	24,502
Special Machinery	35,515	-	-	35,515	-	35,515
Historical Museum Improvement	53,307	2,716	-	56,023	-	56,023
Special Highway Improvement Reserve	581,257	72,524	-	653,781	-	653,781
Reappraisal Equipment Reserve	714	-	-	714	-	714
Equipment Reserve	201,724	20,000	3,375	218,349	-	218,349

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, 2018

Page 2 of 3

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	\$ 8,014	\$ 968	\$ 545	\$ 8,437	\$ -	\$ 8,437
Sheriff Special Drug Enforcement	20	-	-	20	-	20
Disaster Assistance	11,039	732	1,331	10,440	4	10,444
Law Enforcement Center Capital Outlay	700,000	390,000	45,946	1,044,054	-	1,044,054
Register of Deeds Technology	71,826	7,492	13,594	65,724	-	65,724
County Clerk Technology	6,466	1,816	2,872	5,410	-	5,410
County Treasurer Technology	6,466	1,816	-	8,282	-	8,282
Special Vehicle	7,405	609,558	597,867	19,096	2	19,098
Business Funds						
Solid Waste	257,608	350,604	343,637	264,575	6,273	270,848
Law Enforcement Center	162,644	688,651	655,079	196,216	15,324	211,540
Trust Funds						
Historical Endowment	15,525	-	-	15,525	-	15,525
Hospice Memorial	48,492	20	-	48,512	-	48,512
Bond and Interest Fund						
Bond and Interest	16,421	152,254	157,101	11,574	-	11,574
Hospital Debt Service	29,742	308,916	322,688	15,970	-	15,970
Capital Projects Fund						
Jail Bond Improvement - Capital Project	-	295,944	179,815	116,129	133,879	250,008
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 4,286,908</u>	<u>\$ 11,322,985</u>	<u>\$ 10,151,688</u>	<u>\$ 5,458,205</u>	<u>\$ 204,151</u>	<u>\$ 5,662,356</u>

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, 2018

Page 3 of 3

COMPOSITION OF CASH

Checking accounts	\$ 869,835
Savings accounts	421,912
Money Market accounts	12,209,161
Certificates of deposit	1,895,000
Cash and cash items	<u>208,017</u>

15,603,925

Other accounts

Checking accounts	
Sheriff	4,414
Inmate Commissary	1,551
Register of Deeds	-
District Court	30,423
Law Library	<u>18,694</u>

55,082

TOTAL CASH	15,659,007
AGENCY FUNDS PER SCHEDULE 3	<u>(9,996,651)</u>
TOTAL FINANCIAL REPORTING ENTITY	<u><u>\$ 5,662,356</u></u>

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

OTTAWA COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2018

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 2018:

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.

Capital Projects Fund – used to account for debt proceeds and other financial resources segregated for the acquisition of major capital facilities.

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 (KMAAG) 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 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.

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, 2018.

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 (KMIP).

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 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, 2018, the County's carrying amount of deposits was \$15,450,990 and the bank balance was \$16,095,181. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,336,289 was covered by FDIC insurance; and \$14,758,892 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 2012 - road improvement	2.00%	03/29/12	\$ 1,300,000	12/01/21
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
Capital Leases				
2 - motor graders	2.25%	01/21/14	246,400	01/15/19
1 - 2013 MF 6615 tractor	2.25%	02/03/14	87,310	02/03/19
2 - 2015 motor graders	1.95%	01/20/15	310,149	01/20/20
3 - 2016 motor graders	1.87%	02/16/16	395,500	01/15/21
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

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, 2018, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds - paid by tax levy					
Series 2012 - road improvement	\$ 605,000	\$ -	\$ 145,000	\$ 460,000	\$ 12,100
Series 2014 - hospital improvement	4,495,000	-	195,000	4,300,000	126,188
Series 2018 - jail improvement	-	300,000	-	300,000	-
Total General Obligation Bonds	5,100,000	300,000	340,000	5,060,000	138,288

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases					
2 - 2012 motor graders model 140 M2	\$ 45,709	\$ -	\$ 45,709	\$ -	\$ 912
2013 Caterpillar excavator model 329E10.6	63,610	-	63,610	-	990
2 - motor graders	101,834	-	50,350	51,484	2,291
1 - 2013 MF 6615 tractor	44,937	-	10,689	34,248	1,011
2 - 2015 motor graders	189,681	-	62,007	127,674	3,699
2 - furnaces	2,326	-	2,326	-	51
3 - 2016 motor graders	319,319	-	77,626	241,693	5,971
Video surveillance and intercom upgrades	30,315	-	30,315	-	615
2 - 2016 motor graders and 1 - 2017 backhoe	308,104	-	59,306	248,798	5,904
2 - motor graders	-	223,600	-	223,600	-
Jail equipment and security	-	300,000	-	300,000	-
Total Capital Leases	<u>1,105,835</u>	<u>523,600</u>	<u>401,938</u>	<u>1,227,497</u>	<u>21,444</u>
Total Debt	<u>\$ 6,205,835</u>	<u>\$ 823,600</u>	<u>\$ 741,938</u>	<u>\$ 6,287,497</u>	<u>\$ 159,732</u>

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
2019	\$ 355,000	\$ 133,243
2020	365,000	148,794
2021	375,000	130,593
2022	225,000	123,093
2023	235,000	118,593
2024-2028	1,445,000	492,425
2029-2033	1,715,000	250,688
2034	345,000	12,935
	<u>\$ 5,060,000</u>	<u>\$ 1,410,364</u>
Capital Leases	Principal	Interest
2019	\$ 386,699	\$ 29,889
2020	308,280	20,648
2021	249,579	13,643
2022	171,850	7,775
2023	111,089	3,325
	<u>\$ 1,227,497</u>	<u>\$ 75,280</u>

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, 2018, include the following:

<u>Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount</u>
Delphos Cooperative Association	11/13/17	11/13/27	<u>\$ 3,532,400</u>

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 8.39% for KPERS and 20.09% for KP&F for the year ended December 31, 2018. Contributions to the pension plan from the County were \$227,788 for KPERS and \$58,090 for KP&F for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, KPERS has determined the County's proportionate share of the collective net pension liability was \$1,833,433 for KPERS and \$578,081 for KP&F. The net pension liability was measured as of June 30, 2018, and the total pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 KMAAG 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 hourly 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 hourly 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, 2018, are estimated at \$208,296.

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, 2018.

NOTE 9—FUND TRANSFERS

Interfund transfers for the County during 2018 were as follows:

From Fund	To Fund	Authority	Amount
Special Vehicle	General	K.S.A. 8-145	\$ 7,480
General	Law Enforcement Center Capital Outlay	K.S.A. 19-119	90,000
General	Equipment Reserve	K.S.A. 19-119	20,000
General - Emergency Management	Emergency Management Capital Outlay	K.S.A. 19-119	10,000

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 \$40,000 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, 2018	\$ 46,685
Incurred claims	444,751
Payment on claims	<u>(321,811)</u>
Unpaid claims liability at December 31, 2018	<u>\$ 169,625</u>

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 EVENT

On January 22, 2019, the County entered into a capital lease agreement in the amount of \$269,563 with BSB Capital, Inc. to finance two 2018 Caterpillar motor graders at an interest rate of 3.40%, with annual payments of \$59,630 over five years.

OTTAWA COUNTY, KANSAS
SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2018

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 2,232,782	\$ -	\$ 2,232,782	\$ 1,975,121	\$ (257,661)
Special Purpose Funds					
Road and Bridge	2,880,315	35,312	2,915,627	2,578,092	(337,535)
Special Bridge	182,944	-	182,944	98,652	(84,292)
Noxious Weed	215,225	15,603	230,828	184,417	(46,411)
Services for Aging	146,417	32,879	179,296	116,146	(63,150)
County Health	204,450	78,832	283,282	232,897	(50,385)
Mental Health	27,000	-	27,000	27,000	-
OCCK	19,202	-	19,202	19,202	-
Hospital Maintenance	511,323	-	511,323	511,323	-
Election Expense	89,500	182	89,682	55,871	(33,811)
Historical Collection	52,400	-	52,400	32,509	(19,891)
Building	123,718	4,506	128,224	71,726	(56,498)
Appraiser	135,400	-	135,400	127,600	(7,800)
Employee Benefits	1,500,000	-	1,500,000	1,183,867	(316,133)
Alcohol and Drug Abuse	8,685	-	8,685	250	(8,435)
Special Parks and Recreation	500	-	500	-	(500)
Ambulance	509,666	-	509,666	509,666	-
Wireless 911	-	-	-	17	17
Emergency Preparedness 911	11,183	-	11,183	-	(11,183)
Ottawa County 911	156,500	-	156,500	103,482	(53,018)
Election Capital Outlay	15,154	-	15,154	-	(15,154)
Noxious Weed Capital Outlay	22,500	-	22,500	-	(22,500)
Business Funds					
Solid Waste	490,113	-	490,113	343,637	(146,476)
Law Enforcement Center	914,800	-	914,800	655,079	(259,721)
Bond and Interest Fund					
Bond and Interest	157,100	-	157,100	157,101	1
Hospital Debt Service	321,188	-	321,188	322,688	1,500

OTTAWA COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
 Page 1 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 1,942,506	\$ 2,135,472	\$ 2,038,889	\$ 96,583
Licenses, fees, and permits	80,402	87,228	28,000	59,228
Use of money and property	48,415	122,588	7,000	115,588
Other	122,716	74,185	50,000	24,185
TOTAL RECEIPTS	<u>2,194,039</u>	<u>2,419,473</u>	<u>\$ 2,123,889</u>	<u>\$ 295,584</u>
EXPENDITURES				
County Attorney	104,262	131,289	\$ 120,000	\$ 11,289
County Clerk	82,124	102,625	112,800	(10,175)
County Commissioners	76,855	78,593	84,650	(6,057)
Courthouse	131,101	138,182	139,150	(968)
Register of Deeds	87,382	92,724	97,200	(4,476)
Sheriff	682,295	694,957	756,900	(61,943)
County Treasurer	66,048	88,671	112,750	(24,079)
Emergency management	76,195	107,721	109,000	(1,279)
Computer processing	83,072	92,981	94,800	(1,819)
Clerk of District Court	46,413	50,634	50,000	634
Economic development	67,702	46,249	48,307	(2,058)
Appropriations	194,257	196,391	202,225	(5,834)
Other	407,510	154,104	305,000	(150,896)
TOTAL EXPENDITURES	<u>2,105,216</u>	<u>1,975,121</u>	<u>\$ 2,232,782</u>	<u>\$ (257,661)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	88,823	444,352		
UNENCUMBERED CASH, BEGINNING	<u>271,848</u>	<u>360,671</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 360,671</u>	<u>\$ 805,023</u>		

OTTAWA COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Ad valorem property tax	\$ 1,446,353	\$ 1,641,288	\$ 1,621,610	\$ 19,678
Delinquent tax	17,984	26,604	9,000	17,604
Interest and charges on delinquent taxes	34,126	54,239	15,000	39,239
Motor vehicle tax	122,493	125,355	125,786	(431)
Commercial vehicle fees	4,715	4,963	4,463	500
Recreational vehicle tax	2,318	2,625	2,153	472
16/20M vehicle tax	10,049	9,891	9,985	(94)
Watercraft tax	955	1,085	892	193
County-wide sales tax	303,513	269,422	250,000	19,422
TOTAL TAXES	1,942,506	2,135,472	2,038,889	96,583
LICENSES AND FEES				
Mortgage registration fees	29,029	16,801	13,000	3,801
Officers' fees	42,368	49,380	10,000	39,380
Vehicle interest	581	668	-	668
Other licenses and fees	8,424	20,379	5,000	15,379
TOTAL LICENSES AND FEES	80,402	87,228	28,000	59,228
USE OF MONEY				
Interest on investments	48,415	122,588	7,000	115,588
OTHER				
Dispatcher, deputy charges	21,600	21,600	20,000	1,600
Civil defense reimbursement	171	-	-	-
Diversionary agreement payments	19,168	7,566	10,000	(2,434)
Insurance reimbursement	40,752	900	-	900
Transfer from - Special Vehicle Fund	21,838	7,480	10,000	(2,520)
Other	19,187	36,639	10,000	26,639
TOTAL MISCELLANEOUS	122,716	74,185	50,000	24,185
TOTAL RECEIPTS	\$ 2,194,039	\$ 2,419,473	\$ 2,123,889	\$ 295,584

OTTAWA COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY ATTORNEY				
Personal services	\$ 97,516	\$ 100,365	\$ 100,000	\$ 365
Contractual services	4,116	26,253	14,500	11,753
Commodities	2,630	1,877	1,500	377
Capital outlay	-	2,794	4,000	(1,206)
TOTAL COUNTY ATTORNEY	104,262	131,289	120,000	11,289
COUNTY CLERK				
Personal services	72,066	89,068	93,500	(4,432)
Contractual services	6,245	7,305	9,300	(1,995)
Commodities	3,162	3,560	4,000	(440)
Capital outlay	651	2,692	6,000	(3,308)
TOTAL COUNTY CLERK	82,124	102,625	112,800	(10,175)
COUNTY COMMISSIONERS				
Personal services	73,572	73,572	80,000	(6,428)
Contractual services	3,137	5,000	4,550	450
Commodities	146	21	100	(79)
TOTAL COUNTY COMMISSIONERS	76,855	78,593	84,650	(6,057)
COURTHOUSE				
Personal services	76,859	77,170	75,000	2,170
Contractual services	47,864	47,954	52,650	(4,696)
Commodities	6,378	11,363	9,500	1,863
Capital outlay	-	1,695	2,000	(305)
TOTAL COURTHOUSE	131,101	138,182	139,150	(968)
REGISTER OF DEEDS				
Personal services	82,555	87,273	88,000	(727)
Contractual services	2,319	1,630	3,700	(2,070)
Commodities	2,508	3,821	5,000	(1,179)
Capital outlay	-	-	500	(500)
TOTAL REGISTER OF DEEDS	87,382	92,724	97,200	(4,476)

OTTAWA COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
 Page 4 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
SHERIFF				
Personal services	\$ 455,369	\$ 493,492	\$ 510,000	\$ (16,508)
Contractual services	62,563	56,605	73,900	(17,295)
Commodities	90,716	91,578	33,000	58,578
Transfer to - Law Enforcement Center Fund	-	-	50,000	(50,000)
Capital outlay	73,647	53,282	90,000	(36,718)
TOTAL SHERIFF	682,295	694,957	756,900	(61,943)
COUNTY TREASURER				
Personal services	54,762	74,298	86,000	(11,702)
Contractual services	10,426	10,841	16,250	(5,409)
Commodities	711	1,402	5,500	(4,098)
Capital outlay	149	2,130	5,000	(2,870)
TOTAL COUNTY TREASURER	66,048	88,671	112,750	(24,079)
EMERGENCY MANAGEMENT				
Personal services	52,731	53,319	50,000	3,319
Contractual services	4,194	6,008	10,000	(3,992)
Commodities	1,745	3,201	4,000	(799)
Capital outlay	13,023	35,193	35,000	193
Transfer to - Emergency Management Capital Outlay Fund	4,502	10,000	10,000	-
TOTAL EMERGENCY MANAGEMENT	76,195	107,721	109,000	(1,279)
COMPUTER PROCESSING				
Personal services	3,900	3,915	4,000	(85)
Contractual services	79,116	89,066	90,300	(1,234)
Commodities	56	-	500	(500)
TOTAL COMPUTER PROCESSING	83,072	92,981	94,800	(1,819)
CLERK OF DISTRICT COURT				
Contractual services	32,409	36,342	40,400	(4,058)
Commodities	1,704	1,673	3,600	(1,927)
Capital outlay	12,300	12,619	6,000	6,619
TOTAL CLERK OF DISTRICT COURT	46,413	50,634	50,000	634

OTTAWA COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
 Page 5 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
ECONOMIC DEVELOPMENT				
Personal services	\$ 35,568	\$ 35,862	\$ 33,488	\$ 2,374
Contractual services	31,762	10,052	10,419	(367)
Commodities	372	335	4,400	(4,065)
TOTAL ECONOMIC DEVELOPMENT	67,702	46,249	48,307	(2,058)
APPROPRIATIONS				
Conservation district	19,000	19,500	19,500	-
Fair board	16,115	17,725	17,725	-
Audit and budget	31,786	32,705	35,000	(2,295)
Insurance	79,559	77,888	83,000	(5,112)
Juvenile detention	14,606	13,609	15,000	(1,391)
County coroner	21,191	22,964	18,000	4,964
LEPP services	12,000	12,000	14,000	(2,000)
TOTAL APPROPRIATIONS	194,257	196,391	202,225	(5,834)
OTHER				
Other	87,510	44,104	35,000	9,104
Transfer to:				
Equipment Reserve Fund	20,000	20,000	20,000	-
Law Enforcement Center Capital Outlay Fund	300,000	90,000	-	90,000
Law Enforcement Center Fund	-	-	250,000	(250,000)
TOTAL OTHER	407,510	154,104	305,000	(150,896)
TOTAL EXPENDITURES	<u>\$ 2,105,216</u>	<u>\$ 1,975,121</u>	<u>\$ 2,232,782</u>	<u>\$ (257,661)</u>

OTTAWA COUNTY, KANSAS

ROAD AND BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,947,362	\$ 1,734,193	\$ 1,713,651	\$ 20,542
Delinquent tax	19,164	34,963	15,554	19,409
Motor vehicle tax	168,695	167,988	169,389	(1,401)
Commercial vehicle fees	6,244	6,678	6,013	665
Recreational vehicle tax	3,121	3,524	2,901	623
16/20M vehicle tax	15,956	13,027	13,448	(421)
Watercraft tax	1,259	1,462	1,204	258
Special city and county highway	413,342	421,587	410,851	10,736
Reimbursements	27,472	50,312	15,000	35,312
Void warrants	-	450	-	450
Federal Funds Exchange reimbursement	57,187	-	-	-
TOTAL RECEIPTS	<u>2,659,802</u>	<u>2,434,184</u>	<u>\$ 2,348,011</u>	<u>\$ 86,173</u>
EXPENDITURES				
Personal services	898,518	886,951	\$ 900,000	\$ (13,049)
Contractual services	660,953	307,403	386,000	(78,597)
Commodities	881,221	896,498	990,000	(93,502)
Capital outlay	401,241	407,026	377,500	29,526
Bridge construction	-	-	154,815	(154,815)
Road improvements	-	80,214	72,000	8,214
TOTAL EXPENDITURES	<u>2,841,933</u>	<u>2,578,092</u>	<u>2,880,315</u>	<u>(302,223)</u>
Adjustment for qualifying budget credits	-	-	35,312	(35,312)
TOTAL FOR COMPARISON	<u>2,841,933</u>	<u>2,578,092</u>	<u>\$ 2,915,627</u>	<u>\$ (337,535)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(182,131)	(143,908)		
UNENCUMBERED CASH, BEGINNING	<u>751,142</u>	<u>569,011</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 569,011</u>	<u>\$ 425,103</u>		

OTTAWA COUNTY, KANSAS

SPECIAL BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over Under (Under)
	Actual	Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 143,972	\$ 152,107	\$ 150,306	\$ 1,801
Delinquent tax	1,318	2,530	1,000	1,530
Motor vehicle tax	11,789	12,531	12,524	7
Commercial vehicle fees	475	494	445	49
Recreational vehicle tax	229	262	214	48
16/20M vehicle tax	786	1,003	994	9
Watercraft tax	97	108	89	19
Reimbursements	17,500	-	-	-
TOTAL RECEIPTS	176,166	169,035	\$ 165,572	\$ 3,463
EXPENDITURES				
Construction costs	160,294	98,652	\$ 182,944	\$ (84,292)
RECEIPTS OVER (UNDER) EXPENDITURES	15,872	70,383		
UNENCUMBERED CASH, BEGINNING	-	15,872		
UNENCUMBERED CASH, ENDING	\$ 15,872	\$ 86,255		

OTTAWA COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 139,570	\$ 173,934	\$ 171,856	\$ 2,078
Delinquent tax	1,406	2,656	1,000	1,656
Motor vehicle tax	13,755	12,427	12,141	286
Commercial vehicle fees	513	481	431	50
Recreational vehicle tax	256	258	208	50
16/20M vehicle tax	1,267	1,072	964	108
Watercraft tax	104	105	86	19
Chemical sales	24,258	30,603	15,000	15,603
TOTAL RECEIPTS	181,129	221,536	<u>\$ 201,686</u>	<u>\$ 19,850</u>
EXPENDITURES				
Personal services	76,979	83,025	\$ 82,500	\$ 525
Contractual services	25,368	30,339	41,725	(11,386)
Commodities	75,027	71,053	86,000	(14,947)
Capital outlay	-	-	5,000	(5,000)
Transfer to - Noxious Weed Capital Outlay Fund	25,000	-	-	-
TOTAL EXPENDITURES	202,374	184,417	215,225	(30,808)
Adjustment for qualifying budget credits	-	-	15,603	(15,603)
TOTAL FOR COMPARISON	202,374	184,417	<u>\$ 230,828</u>	<u>\$ (46,411)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(21,245)	37,119		
UNENCUMBERED CASH, BEGINNING	55,235	33,990		
UNENCUMBERED CASH, ENDING	<u>\$ 33,990</u>	<u>\$ 71,109</u>		

OTTAWA COUNTY, KANSAS

SERVICES FOR AGING FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over Under (Under)
	Actual	Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 57,661	\$ 64,114	\$ 63,380	\$ 734
Delinquent tax	538	1,031	300	731
Motor vehicle tax	5,990	5,324	5,013	311
Commercial vehicle fees	242	200	178	22
Recreational vehicle tax	117	109	86	23
16/20M vehicle tax	396	510	398	112
Watercraft tax	49	43	36	7
Reimbursements	94,847	72,879	40,000	32,879
TOTAL RECEIPTS	159,840	144,210	\$ 109,391	\$ 34,819
EXPENDITURES				
Personal services	57,138	58,888	\$ 82,022	\$ (23,134)
Contractual services	36,488	48,031	50,345	(2,314)
Commodities	7,223	9,227	14,050	(4,823)
Capital outlay	36,376	-	-	-
TOTAL EXPENDITURES	137,225	116,146	146,417	(30,271)
Adjustment for qualifying budget credits	-	-	32,879	(32,879)
TOTAL FOR COMPARISON	137,225	116,146	\$ 179,296	\$ (63,150)
RECEIPTS OVER (UNDER) EXPENDITURES	22,615	28,064		
UNENCUMBERED CASH, BEGINNING	64,726	87,341		
UNENCUMBERED CASH, ENDING	\$ 87,341	\$ 115,405		

OTTAWA COUNTY, KANSAS

COUNTY HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 140,219	\$ 140,091	\$ 138,464	\$ 1,627
Delinquent tax	1,198	2,427	437	1,990
Motor vehicle tax	11,919	12,079	12,197	(118)
Commercial vehicle fees	446	481	433	48
Recreational vehicle tax	222	254	209	45
16/20M vehicle tax	1,086	932	968	(36)
Watercraft tax	90	105	87	18
Void warrants	-	716	-	716
Reimbursements and grants	93,939	98,832	20,000	78,832
TOTAL RECEIPTS	249,119	255,917	\$ 172,795	\$ 83,122
EXPENDITURES				
Personal services	159,017	162,081	\$ 134,000	\$ 28,081
Contractual services	28,975	24,711	32,150	(7,439)
Commodities	36,710	46,105	38,300	7,805
TOTAL EXPENDITURES	224,702	232,897	204,450	28,447
Adjustment for qualifying budget credits	-	-	78,832	(78,832)
TOTAL FOR COMPARISON	224,702	232,897	\$ 283,282	\$ (50,385)
RECEIPTS OVER (UNDER) EXPENDITURES	24,417	23,020		
UNENCUMBERED CASH, BEGINNING	38,248	62,665		
UNENCUMBERED CASH, ENDING	\$ 62,665	\$ 85,685		

OTTAWA COUNTY, KANSAS

MENTAL HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget (1)	
RECEIPTS				
Ad valorem property tax	\$ 21,361	\$ 24,185	\$ 23,904	\$ 281
Delinquent tax	228	410	-	410
Motor vehicle tax	2,002	1,877	1,859	18
Commercial vehicle fees	74	73	66	7
Recreational vehicle tax	37	39	32	7
16/20M vehicle tax	187	155	148	7
Watercraft tax	15	16	13	3
TOTAL RECEIPTS	23,904	26,755	<u>\$ 26,022</u>	<u>\$ 733</u>
EXPENDITURES				
Appropriation	<u>25,750</u>	<u>27,000</u>	<u>\$ 27,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,846)	(245)		
UNENCUMBERED CASH, BEGINNING	<u>3,210</u>	<u>1,364</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,364</u>	<u>\$ 1,119</u>		

(1) Not subject to budget law limitation.

OTTAWA COUNTY, KANSAS

OCCF FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget (1)	
RECEIPTS				
Ad valorem property tax	\$ 15,732	\$ 17,188	\$ 16,981	\$ 207
Delinquent tax	183	311	-	311
Motor vehicle tax	1,502	1,382	1,370	12
Commercial vehicle fees	55	54	49	5
Recreational vehicle tax	28	29	23	6
16/20M vehicle tax	148	114	109	5
Watercraft tax	11	12	10	2
TOTAL RECEIPTS	17,659	19,090	<u>\$ 18,542</u>	<u>\$ 548</u>
EXPENDITURES				
Appropriation	19,202	19,202	<u>\$ 19,202</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,543)	(112)		
UNENCUMBERED CASH, BEGINNING	2,448	905		
UNENCUMBERED CASH, ENDING	<u>\$ 905</u>	<u>\$ 793</u>		

(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, 2018
(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 431,916	\$ 456,321	\$ 450,917	\$ 5,404
Delinquent tax	3,868	7,597	3,000	4,597
Motor vehicle tax	33,402	36,414	37,572	(1,158)
Commercial vehicle fees	1,240	1,476	1,334	142
Recreational vehicle tax	619	771	644	127
16/20M vehicle tax	3,128	2,588	2,983	(395)
Watercraft tax	250	324	267	57
TOTAL RECEIPTS	474,423	505,491	<u>\$ 496,717</u>	<u>\$ 8,774</u>
EXPENDITURES				
Appropriation	<u>504,613</u>	<u>511,323</u>	<u>\$ 511,323</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(30,190)	(5,832)		
UNENCUMBERED CASH, BEGINNING	<u>51,949</u>	<u>21,759</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 21,759</u>	<u>\$ 15,927</u>		

OTTAWA COUNTY, KANSAS

ELECTION EXPENSE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 90,135	\$ 78,640	\$ 77,698	\$ 942
Delinquent tax	490	1,264	200	1,064
Motor vehicle tax	4,828	7,330	7,838	(508)
Commercial vehicle fees	209	306	278	28
Recreational vehicle tax	98	157	134	23
16/20M vehicle tax	204	444	622	(178)
Watercraft tax	43	68	56	12
Reimbursements	1,576	682	500	182
TOTAL RECEIPTS	97,583	88,891	\$ 87,326	\$ 1,565
EXPENDITURES				
Personal services	11,092	16,151	\$ 20,000	\$ (3,849)
Contractual services	10,751	13,953	19,500	(5,547)
Commodities	8,891	25,767	45,000	(19,233)
Capital outlay	4,117	-	-	-
Transfer to - Election Capital Outlay Fund	10,000	-	5,000	(5,000)
TOTAL EXPENDITURES	44,851	55,871	89,500	(33,629)
Adjustment for qualifying budget credits	-	-	182	(182)
TOTAL FOR COMPARISON	44,851	55,871	\$ 89,682	\$ (33,811)
RECEIPTS OVER (UNDER) EXPENDITURES	52,732	33,020		
UNENCUMBERED CASH, BEGINNING	7,168	59,900		
UNENCUMBERED CASH, ENDING	\$ 59,900	\$ 92,920		

OTTAWA COUNTY, KANSAS

HISTORICAL COLLECTION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over Over (Under)
	Actual	Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 37,599	\$ 44,719	\$ 44,180	\$ 539
Delinquent tax	365	694	-	694
Motor vehicle tax	3,178	3,247	3,273	(26)
Commercial vehicle fees	121	129	116	13
Recreational vehicle tax	60	68	56	12
16/20M vehicle tax	274	253	260	(7)
Watercraft tax	24	28	23	5
Miscellaneous	1,075	266	-	266
TOTAL RECEIPTS	42,696	49,404	\$ 47,908	\$ 1,496
EXPENDITURES				
Personal services	38,261	25,619	\$ 40,000	\$ (14,381)
Contractual services	4,248	4,250	7,400	(3,150)
Commodities	3,360	662	3,000	(2,338)
Capital outlay	-	1,978	2,000	(22)
TOTAL EXPENDITURES	45,869	32,509	\$ 52,400	\$ (19,891)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,173)	16,895		
UNENCUMBERED CASH, BEGINNING	10,888	7,715		
UNENCUMBERED CASH, ENDING	\$ 7,715	\$ 24,610		

OTTAWA COUNTY, KANSAS

BUILDING FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 52,826	\$ 75,977	\$ 75,085	\$ 892
Delinquent tax	423	914	-	914
Motor vehicle tax	5,200	4,971	4,592	379
Commercial vehicle fees	234	184	163	21
Recreational vehicle tax	108	101	79	22
16/20M vehicle tax	138	501	365	136
Watercraft tax	48	40	33	7
Reimbursements	4,336	4,506	-	4,506
TOTAL RECEIPTS	63,313	87,194	<u>\$ 80,317</u>	<u>\$ 6,877</u>
EXPENDITURES				
Contractual services	46,533	71,726	\$ 123,718	\$ (51,992)
Adjustment for qualifying budget credits	-	-	4,506	(4,506)
TOTAL FOR COMPARISON	46,533	71,726	<u>\$ 128,224</u>	<u>\$ (56,498)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	16,780	15,468		
UNENCUMBERED CASH, BEGINNING	44,267	61,047		
UNENCUMBERED CASH, ENDING	<u>\$ 61,047</u>	<u>\$ 76,515</u>		

OTTAWA COUNTY, KANSAS

APPRAISER'S FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-13

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 96,991	\$ 115,449	\$ 114,046	\$ 1,403
Delinquent tax	1,600	2,349	1,000	1,349
Motor vehicle tax	13,502	9,384	8,440	944
Commercial vehicle fees	487	339	300	39
Recreational vehicle tax	246	189	145	44
16/20M vehicle tax	1,387	1,011	670	341
Watercraft tax	98	73	60	13
Reimbursements	-	-	-	-
Miscellaneous	3,895	3,938	1,500	2,438
TOTAL RECEIPTS	118,206	132,732	\$ 126,161	\$ 6,571
EXPENDITURES				
Personal services	104,250	109,094	\$ 108,000	\$ 1,094
Contractual services	22,728	16,511	23,800	(7,289)
Commodities	1,679	1,995	3,600	(1,605)
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	128,657	127,600	\$ 135,400	\$ (7,800)
RECEIPTS OVER (UNDER) EXPENDITURES	(10,451)	5,132		
UNENCUMBERED CASH, BEGINNING	25,391	14,940		
UNENCUMBERED CASH, ENDING	\$ 14,940	\$ 20,072		

OTTAWA COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-14

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,106,166	\$ 1,159,738	\$ 1,146,001	\$ 13,737
Delinquent tax	12,328	21,409	5,000	16,409
Motor vehicle tax	102,131	96,272	96,220	52
Commercial vehicle fees	3,703	3,799	3,416	383
Recreational vehicle tax	1,868	2,013	1,648	365
16/20M vehicle tax	10,317	7,702	7,639	63
Watercraft tax	744	830	684	146
Reimbursements	2,320	4,972	300	4,672
TOTAL RECEIPTS	<u>1,239,577</u>	<u>1,296,735</u>	<u>\$ 1,260,908</u>	<u>\$ 35,827</u>
EXPENDITURES				
FICA	204,704	211,418	\$ 214,000	\$ (2,582)
Health Insurance	296,703	278,380	500,000	(221,620)
Other Insurance	114,335	88,852	155,000	(66,148)
Health Claims	342,655	320,000	350,000	(30,000)
KPERS	205,572	227,127	241,000	(13,873)
KP&F	46,327	58,090	40,000	18,090
TOTAL EXPENDITURES	<u>1,210,296</u>	<u>1,183,867</u>	<u>\$ 1,500,000</u>	<u>\$ (316,133)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	29,281	112,868		
UNENCUMBERED CASH, BEGINNING	<u>523,444</u>	<u>552,725</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 552,725</u>	<u>\$ 665,593</u>		

OTTAWA COUNTY, KANSAS

ALCOHOL AND DRUG ABUSE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ 1,015	\$ 1,072	\$ 1,439	\$ (367)
EXPENDITURES				
Appropriation	750	250	\$ 750	\$ (500)
Reserve for future period	-	-	7,935	(7,935)
TOTAL EXPENDITURES	750	250	\$ 8,685	\$ (8,435)
RECEIPTS OVER (UNDER) EXPENDITURES	265	822		
UNENCUMBERED CASH, BEGINNING	6,808	7,073		
UNENCUMBERED CASH, ENDING	\$ 7,073	\$ 7,895		

OTTAWA COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Appropriation	<u>-</u>	<u>-</u>	<u>\$ 500</u>	<u>\$ (500)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	<u>500</u>	<u>500</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 500</u>	<u>\$ 500</u>		

OTTAWA COUNTY, KANSAS

AMBULANCE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-17

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 431,916	\$ 456,321	\$ 450,917	\$ 5,404
Delinquent tax	3,115	6,962	2,000	4,962
Motor vehicle tax	28,265	35,483	37,572	(2,089)
Commercial vehicle fees	1,077	1,470	1,334	136
Recreational vehicle tax	532	759	644	115
16/20M vehicle tax	2,413	2,256	2,983	(727)
Watercraft tax	218	324	267	57
TOTAL RECEIPTS	467,536	503,575	<u>\$ 495,717</u>	<u>\$ 7,858</u>
EXPENDITURES				
Appropriation	<u>492,046</u>	<u>509,666</u>	<u>\$ 509,666</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(24,510)	(6,091)		
UNENCUMBERED CASH, BEGINNING	<u>45,298</u>	<u>20,788</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 20,788</u>	<u>\$ 14,697</u>		

OTTAWA COUNTY, KANSAS

WIRELESS 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-18

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest earned	\$ 7	\$ -	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Operating expenses and equipment	<u>-</u>	<u>17</u>	<u>\$ -</u>	<u>\$ 17</u>
RECEIPTS OVER (UNDER) EXPENDITURES	7	(17)		
UNENCUMBERED CASH, BEGINNING	<u>10</u>	<u>17</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 17</u>	<u>\$ -</u>		

OTTAWA COUNTY, KANSAS

EMERGENCY PREPAREDNESS 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-19

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest earned	\$ 34	\$ 58	<u>\$ 25</u>	<u>\$ 33</u>
EXPENDITURES				
Operating expenses and equipment	<u>-</u>	<u>-</u>	<u>\$ 11,183</u>	<u>\$ (11,183)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	34	58		
UNENCUMBERED CASH, BEGINNING	<u>11,308</u>	<u>11,342</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 11,342</u>	<u>\$ 11,400</u>		

OTTAWA COUNTY, KANSAS

OTTAWA COUNTY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-20

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 fees	\$ 47,496	\$ 53,292	\$ 50,000	\$ 3,292
Interest earned	371	330	100	230
TOTAL RECEIPTS	47,867	53,622	<u>\$ 50,100</u>	<u>\$ 3,522</u>
EXPENDITURES				
Operating expenses and equipment	<u>61,508</u>	<u>103,482</u>	<u>\$ 156,500</u>	<u>\$ (53,018)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(13,641)	(49,860)		
UNENCUMBERED CASH, BEGINNING	<u>135,606</u>	<u>121,965</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 121,965</u>	<u>\$ 72,105</u>		

OTTAWA COUNTY, KANSAS

ELECTION CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-21

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Election Fund	\$ 10,000	\$ -	<u>\$ 5,000</u>	<u>\$ (5,000)</u>
EXPENDITURES				
Capital Outlay	<u>-</u>	<u>-</u>	<u>\$ 15,154</u>	<u>\$ (15,154)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	-		
UNENCUMBERED CASH, BEGINNING	<u>154</u>	<u>10,154</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 10,154</u>	<u>\$ 10,154</u>		

OTTAWA COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-22

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Noxious Weed Fund	\$ 25,000	\$ -	\$ -	\$ -
EXPENDITURES				
Capital Outlay	11,023	-	\$ 22,500	\$ (22,500)
RECEIPTS OVER (UNDER) EXPENDITURES	13,977	-		
UNENCUMBERED CASH, BEGINNING	22,500	36,477		
UNENCUMBERED CASH, ENDING	\$ 36,477	\$ 36,477		

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-23

	Emergency Management Capital Outlay Fund		Special Machinery Fund	
	2017	2018	2017	2018
RECEIPTS				
Transfer from - General Fund - Emergency Management Reimbursements	\$ 4,502	\$ 10,000	\$ -	\$ -
	-	-	-	-
TOTAL RECEIPTS	4,502	10,000	-	-
EXPENDITURES				
Transfer to - Road and Bridge Fund Capital outlay	-	-	-	-
	-	-	95,940	-
TOTAL EXPENDITURES	-	-	95,940	-
RECEIPTS OVER (UNDER) EXPENDITURES	4,502	10,000	(95,940)	-
UNENCUMBERED CASH, BEGINNING	10,000	14,502	131,455	35,515
UNENCUMBERED CASH, ENDING	<u>\$ 14,502</u>	<u>\$ 24,502</u>	<u>\$ 35,515</u>	<u>\$ 35,515</u>

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-24

	Historical Museum Improvement Fund		Special Highway Improvement Reserve Fund	
	2017	2018	2017	2018
RECEIPTS				
Transfer from - Road and Bridge Fund	\$ -	\$ -	\$ -	\$ -
Federal Funds Exchange reimbursement	-	-	28,043	72,524
Donations and other	30,022	2,716	-	-
Reimbursements	-	-	-	-
TOTAL RECEIPTS	30,022	2,716	28,043	72,524
EXPENDITURES				
Construction costs	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	30,022	2,716	28,043	72,524
UNENCUMBERED CASH, BEGINNING	23,285	53,307	553,214	581,257
UNENCUMBERED CASH, ENDING	<u>\$ 53,307</u>	<u>\$ 56,023</u>	<u>\$ 581,257</u>	<u>\$ 653,781</u>

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-25

	Reappraisal Equipment Reserve Fund		Equipment Reserve Fund	
	2017	2018	2017	2018
RECEIPTS				
Transfer from - General Fund	\$ -	\$ -	\$ 20,000	\$ 20,000
Reimbursements	-	-	-	-
TOTAL RECEIPTS	-	-	20,000	20,000
EXPENDITURES				
Contractual services	-	-	87,271	3,375
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	87,271	3,375
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(67,271)	16,625
UNENCUMBERED CASH, BEGINNING	714	714	268,995	201,724
UNENCUMBERED CASH, ENDING	<u>\$ 714</u>	<u>\$ 714</u>	<u>\$ 201,724</u>	<u>\$ 218,349</u>

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-26

	Prosecutor's Training & Assistance Fund		Sheriff Special Drug Enforcement Fund	
	2017	2018	2017	2018
RECEIPTS				
Miscellaneous	\$ 1,235	\$ 968	\$ -	\$ -
EXPENDITURES				
Contractual services	-	545	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,235	423	-	-
UNENCUMBERED CASH, BEGINNING	6,779	8,014	20	20
UNENCUMBERED CASH, ENDING	<u>\$ 8,014</u>	<u>\$ 8,437</u>	<u>\$ 20</u>	<u>\$ 20</u>

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-27

	Disaster Assistance Fund		Law Enforcement Center Capital Outlay Fund	
	2017	2018	2017	2018
RECEIPTS				
Fees	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-
Miscellaneous	649	732	-	-
Lease proceeds	-	-	-	300,000
Transfer from - General Fund	-	-	300,000	90,000
TOTAL RECEIPTS	649	732	300,000	390,000
EXPENDITURES				
Contractual services	3,723	1,331	-	45,946
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	3,723	1,331	-	45,946
RECEIPTS OVER (UNDER) EXPENDITURES	(3,074)	(599)	300,000	344,054
UNENCUMBERED CASH, BEGINNING	14,113	11,039	400,000	700,000
UNENCUMBERED CASH, ENDING	<u>\$ 11,039</u>	<u>\$ 10,440</u>	<u>\$ 700,000</u>	<u>\$ 1,044,054</u>

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-28

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2017	2018	2017	2018
RECEIPTS				
Fees	\$ 7,854	\$ 7,262	\$ 1,964	\$ 1,816
Interest earned	201	230	-	-
TOTAL RECEIPTS	8,055	7,492	1,964	1,816
EXPENDITURES				
Contractual services	4,618	13,594	-	2,872
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	4,618	13,594	-	2,872
RECEIPTS OVER (UNDER) EXPENDITURES	3,437	(6,102)	1,964	(1,056)
UNENCUMBERED CASH, BEGINNING	68,389	71,826	4,502	6,466
UNENCUMBERED CASH, ENDING	<u>\$ 71,826</u>	<u>\$ 65,724</u>	<u>\$ 6,466</u>	<u>\$ 5,410</u>

OTTAWA COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-29

	County Treasurer Technology Fund		Special Vehicle Fund	
	2017	2018	2017	2018
RECEIPTS				
Fees	\$ 1,964	\$ 1,816	\$ 649,129	\$ 609,558
EXPENDITURES				
Personal services	-	-	48,642	36,968
Contractual services	-	-	591,286	550,689
Commodities	-	-	1,545	1,512
Capital outlay	-	-	-	1,218
Transfer to - General Fund	-	-	21,838	7,480
TOTAL EXPENDITURES	-	-	663,311	597,867
RECEIPTS OVER (UNDER) EXPENDITURES	1,964	1,816	(14,182)	11,691
UNENCUMBERED CASH, BEGINNING	4,502	6,466	21,587	7,405
UNENCUMBERED CASH, ENDING	<u>\$ 6,466</u>	<u>\$ 8,282</u>	<u>\$ 7,405</u>	<u>\$ 19,096</u>

OTTAWA COUNTY, KANSAS

SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-30

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Special assessments	\$ 316,783	\$ 319,596	\$ 280,000	\$ 39,596
Collection fees	36,005	31,008	30,000	1,008
TOTAL RECEIPTS	<u>352,788</u>	<u>350,604</u>	<u>\$ 310,000</u>	<u>\$ 40,604</u>
EXPENDITURES				
Contractual services	312,196	343,637	\$ 370,737	\$ (27,100)
Commodities	-	-	6,500	(6,500)
Capital outlay	30,921	-	45,602	(45,602)
Reserve for future period	-	-	67,274	(67,274)
TOTAL EXPENDITURES	<u>343,117</u>	<u>343,637</u>	<u>\$ 490,113</u>	<u>\$ (146,476)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	9,671	6,967		
UNENCUMBERED CASH, BEGINNING	<u>247,937</u>	<u>257,608</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 257,608</u>	<u>\$ 264,575</u>		

OTTAWA COUNTY, KANSAS

LAW ENFORCEMENT CENTER FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-31

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Prisoner housing	\$ 609,055	\$ 625,377	\$ 400,000	\$ 225,377
Miscellaneous	63,782	51,850	-	51,850
Transfer from:				
General Fund - Sheriff	-	-	50,000	(50,000)
General Fund	-	-	250,000	(250,000)
Other reimbursements and sales	2,868	11,424	15,000	(3,576)
TOTAL RECEIPTS	675,705	688,651	<u>\$ 715,000</u>	<u>\$ (26,349)</u>
EXPENDITURES				
Personal services	309,199	336,499	\$ 303,000	\$ 33,499
Contractual services	72,245	79,421	97,100	(17,679)
Commodities	174,147	171,703	172,200	(497)
Capital outlay	57,150	32,242	300,000	(267,758)
Commissary	49,425	35,214	42,500	(7,286)
TOTAL EXPENDITURES	662,166	655,079	<u>\$ 914,800</u>	<u>\$ (259,721)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	13,539	33,572		
UNENCUMBERED CASH, BEGINNING	149,105	162,644		
UNENCUMBERED CASH, ENDING	<u>\$ 162,644</u>	<u>\$ 196,216</u>		

OTTAWA COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-32

	Historical Endowment Fund		Hospice Memorial Fund	
	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>
RECEIPTS				
Donations and other	\$ -	\$ -	\$ 385	\$ 20
EXPENDITURES				
Contractual services	<u>-</u>	<u>-</u>	<u>5,173</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(4,788)	20
UNENCUMBERED CASH, BEGINNING	<u>15,525</u>	<u>15,525</u>	<u>53,280</u>	<u>48,492</u>
UNENCUMBERED CASH, ENDING	<u>\$ 15,525</u>	<u>\$ 15,525</u>	<u>\$ 48,492</u>	<u>\$ 48,512</u>

OTTAWA COUNTY, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-33

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 128,890	\$ 136,744	\$ 135,097	\$ 1,647
Delinquent tax	1,335	2,431	500	1,931
Motor vehicle tax	12,248	11,355	11,210	145
Commercial vehicle fees	454	444	398	46
Recreational vehicle tax	227	236	192	44
16/20M vehicle tax	1,156	947	890	57
Watercraft tax	91	97	80	17
TOTAL RECEIPTS	<u>144,401</u>	<u>152,254</u>	<u>\$ 148,367</u>	<u>\$ 3,887</u>
EXPENDITURES				
Principal payments	145,000	145,000	\$ 145,000	\$ -
Interest payments	15,000	12,100	12,100	-
Miscellaneous	1	1	-	1
TOTAL EXPENDITURES	<u>160,001</u>	<u>157,101</u>	<u>\$ 157,100</u>	<u>\$ 1</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(15,600)	(4,847)		
UNENCUMBERED CASH, BEGINNING	<u>32,021</u>	<u>16,421</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 16,421</u>	<u>\$ 11,574</u>		

OTTAWA COUNTY, KANSAS

HOSPITAL DEBT SERVICE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-34

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 282,314	\$ 279,496	\$ 276,163	\$ 3,333
Delinquent tax	1,446	4,267	-	4,267
Motor vehicle tax	17,301	21,689	24,557	(2,868)
Commercial vehicle fees	473	951	872	79
Recreational vehicle tax	273	477	421	56
16/20M vehicle tax	3,052	938	1,950	(1,012)
Watercraft tax	91	212	174	38
Interest earned	689	886	-	886
TOTAL RECEIPTS	<u>305,639</u>	<u>308,916</u>	<u>\$ 304,137</u>	<u>\$ 4,779</u>
EXPENDITURES				
Principal payments	190,000	195,000	\$ 195,000	\$ -
Interest payments	128,088	126,188	126,188	-
Miscellaneous	1,500	1,500	-	1,500
TOTAL EXPENDITURES	<u>319,588</u>	<u>322,688</u>	<u>\$ 321,188</u>	<u>\$ 1,500</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(13,949)	(13,772)		
UNENCUMBERED CASH, BEGINNING	<u>43,691</u>	<u>29,742</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 29,742</u>	<u>\$ 15,970</u>		

OTTAWA COUNTY, KANSAS

CAPITAL PROJECTS FUND

JAIL BOND IMPROVEMENT - CAPITAL PROJECTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-35

	Prior Year Actual	Current Year Actual
RECEIPTS		
Bond proceeds	\$ -	\$ 295,944
EXPENDITURES		
Construction costs	-	179,815
RECEIPTS OVER (UNDER) EXPENDITURES	-	116,129
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ 116,129</u>

OTTAWA COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2018

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	\$ 8,088,154	\$ 13,291,026	\$ 13,120,855	\$ 8,258,325
Redemption	43,640	239,511	246,136	37,015
Delinquent personal tax	1,889	5,166	5,149	1,906
Motor vehicle tax	237,739	1,298,488	1,277,579	258,648
Commercial vehicle fees	1,294	39,421	40,069	646
Incomplete payment holding account	22,609	68,454	61,647	29,416
STATE FUNDS				
State educational building	-	84,676	84,676	-
State institutional building	-	42,338	42,338	-
Drivers' license fees	239	19,220	19,459	-
Game licenses	-	-	-	-
SUBDIVISION FUNDS				
School districts	-	4,283,765	4,283,765	-
Townships	518,999	386,129	355,345	549,783
Cities	-	886,614	886,614	-
Library	-	148,499	148,499	-
Fire districts	269,776	482,771	397,258	355,289
Cemetery districts	51,591	196,037	170,496	77,132
Central Kansas Extension District #3	-	125,075	125,075	-
Watershed districts	-	23,177	23,177	-
OTHER AGENCY FUNDS				
Insurance claim account	283,901	413,471	376,069	321,303
Stray animal	-	-	-	-
Payroll clearing	72,919	98,714	121,992	49,641
Insufficient funds	1,548	5,501	4,675	2,374
Jail bond cost of issuance	-	7,500	7,409	91
Checking accounts				
Sheriff	2,905	46,408	44,899	4,414
Inmate Commissary	6,061	56,085	60,595	1,551
Register of Deeds	-	83,214	83,214	-
District Court	3,980	316,563	290,120	30,423
Law Library	17,479	4,120	2,905	18,694
TOTAL	<u>\$ 9,624,723</u>	<u>\$ 22,651,943</u>	<u>\$ 22,280,015</u>	<u>\$ 9,996,651</u>