OSAGE COUNTY, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2023



LOYD GROUP, LLC

Certified Public Accountants

OSAGE COUNTY, KANSAS

For the Year Ended December 31, 2023

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OSAGE COUNTY, KANSAS

For the Year Ended December 31, 2023

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OSAGE COUNTY, KANSAS

For the Year Ended December 31, 2023

BOARD OF COUNTY COMMISSIONERS

Jay Bailey | Leslie Holman-Chairman | Heather Kuder

COUNTY OFFICIALS

Michelle Morris- County Clerk & Elections

Laura Hawkins- County Treasurer

Linda Massey- Register of Deeds

Ryan Fine -Public Works

Tonya Vignery- County Attorney

Matthew Booker- County Appraiser

Chris Wells- County Sheriff

Joshua Ney- County Counselor

Jackie Patterson- Health Administrator

LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Osage County
Lyndon, Kansas 66861

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Osage County, Kansas (County), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for 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 County as of December 31, 2023, or 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 County as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

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 County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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. 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of 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, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional 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 accompanying supplementary 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Osage County, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued their report thereon dated January 16, 2024, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and their 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

By D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

Loyd Group, LLC

September 26 2025

OSAGE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance 01/01/23	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/23	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/23
GENERAL FUND:							
General Fund	$ 3,014,293	-	$ 7,319,084	$ 7,450,761	$ 2,882,616	$ 113,654	$ 2,996,270
SPECIAL PURPOSE FUNDS:							
Ambulance Fund	40,034	-	787,305	767,169	60,170	-	60,170
Appraiser's Cost Fund	96,285	8,409	307,745	268,470	143,969	1,373	145,342
Diversion Fees Fund	31,119	-	32,529	35,839	27,809	-	27,809
Election Fund	167,117	(80)	2,625	60,721	108,941	444	109,385
911 Cell Surcharge Fund	358,083	9,427	96,077	114,832	348,755	1,521	350,276
Employee Benefit Fund	280,250	-	2,580,883	2,347,213	513,920	62,676	576,596
Capital Improvement Fund	902,409	-	-	53,049	849,360	-	849,360
Federal Owned Land Entitlement Fund	403,441	7,003	-	197,508	212,936	-	212,936
Health Fund	222,103	6,410	349,050	294,728	282,835	1,926	284,761
Noxious Weed Fund	67,746	1,584	272,148	277,494	63,984	13,453	77,437
Noxious Weed Capital Outlay Fund	10,229	-	-	-	10,229	-	10,229
Register of Deeds Technology Fund	48,244	-	-	5,964	42,280	(206)	42,074
County Clerk Technology Fund	28,061	-	4,711	10,526	22,246	-	22,246
County Treasurer Technology Fund	27,852	-	4,711	12,111	20,452	-	20,452
County Treasurer Auto Reimbursement Fund	66,482	(66,605)	79,478	126,912	(47,557)	-	(47,557)
Road and Bridge Fund	42,401	27,443	3,784,510	2,974,356	879,998	12,783	892,781
Road Machinery, Bridge Building and Equipment Fund	1,119,967	-	110,000	538,283	691,684	369,260	1,060,944
Lake Patrol Fund	243,019	-	120,000	244,656	118,363	-	118,363
Special Alcoholic Rehabilitation Fund	39,190	-	1,750	-	40,940	-	40,940
Special Bridge Fund (68-1135)	1,094,812	-	334,090	628,540	800,362	13,011	813,373
Special Levy - Waste Disposal Fund	780,332	9,645	679,283	888,653	580,607	137,290	717,897
Special Parks and Recreation Fund	6,678	-	1,749	-	8,427	-	8,427
Concealed Weapons Fund	16,967	-	878	1,217	16,628	-	16,628
ARPA Grant Fund	1,581,920	-	106,623	5,928	1,682,615	-	1,682,615
Emergency Preparedness EMPG Grant Fund	63,905	-	28,040	-	91,945	-	91,945
Melvern LE Fund	32,435	(92)	31,575	1,826	62,092	326	62,418
Quenemo LE Fund	31,671	2,243	41,028	12,305	62,637	859	63,496
Sheriff Radio Sys (800 Proj.) Fund	255,915	-	544,712	40,991	759,636	-	759,636
County Sheriff Vehicle Fund	17,300	-	61,700	52,435	26,565	-	26,565
Municipalities Fight Addiction Fund	2,949	-	27,217	-	30,166	-	30,166
County Jail .5% Sales Tax Fund	323,465	-	1,436,731	-	1,760,196	-	1,760,196
Project Lifesaver Grant Fund	20,000	-	-	20,000	-	-	-
TOTAL SPECIAL PURPOSE FUNDS	8,422,381	5,387	11,827,148	9,981,726	10,273,190	614,716	10,887,906

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

OSAGE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance 01/01/23	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/23	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/23
BOND AND INTEREST FUND:							
Bond and Interest Fund	$ (54,587)	$ -	$ 535,785	$ 499,200	$ (18,002)	$ -	$ (18,002)
CAPITAL PROJECT FUND:							
Capital Project - Bridge Bonds 2021 Fund	4,636,400	-	-	665,470	3,970,930	53,447	4,024,377
Capital Project - Bridge Bonds Fund	43,776	-	-	-	43,776	-	43,776
TOTAL CAPITAL PROJECT FUNDS	4,680,176	-	-	665,470	4,014,706	53,447	4,068,153
TRUST FUNDS:							
Law Enforcement Equipment Fund	135	-	-	-	135	-	135
County Attorney's Training Fund	14,794	-	1,569	-	16,363	-	16,363
Registered Sex Offender Fund	22,398	-	6,005	1,521	26,882	-	26,882
Special Prosecutor's Trust Fund	732	-	-	-	732	-	732
TOTAL TRUST FUNDS	38,059	-	7,574	1,521	44,112	-	44,112
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 16,100,322	$ 5,387	$ 19,689,591	$ 18,598,678	$ 17,196,622	$ 781,817	$ 17,978,439

Composition of Cash:

Cash on Hand	$ 1,728
Checking Account - Citizens State Bank	18,308,582
Checking Account - Lyndon State Bank	2,336,163
Checking Account - Landmark National Bank	3,757,202
Checking Account - First National Bank	28,014
Checking Account - Kansas State Bank	28,780
Checking Account - First Security Bank	74,011
Checking Account - Bank of Osage City	37,236
Checking Account - Lyndon State Bank - Law Library	9,556
Checking Account - Lyndon State Bank - District Court	60,164
Certificates of Deposit	3,901,000
Total Cash	28,542,436
Less Agency Funds per Schedule 3	(10,563,997)
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 17,978,439

OSAGE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Osage County is a municipal corporation governed by an elected three-member commission. The regulatory financial statement presents the Osage County (the municipality) and does not include any related municipal entities.

(b) Regulatory Basis Fund Types

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 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 Project 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.).

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

(c) 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 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) 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) and Bond and Interest Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget for the year 2023:

1) Preparation of the budget for the succeeding calendar year on or before August 1st.
2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing of the budget.
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 municipality is holding a revenue neutral hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral hearing this 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. There were no such budget amendments for this year.

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 statements 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 disbursements, accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment such as a purchase order or contract. Any unused budget expenditure authority lapse at year end.

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Inventory of personal property, and a comprehensive inventory for all departments, is now compiled in the software, however, the board did not view and check these inventory lists as required in K.S.A. 19-2687.

Not all quarterly financial summary publications, (summary of expenditures from each fund and the cash balance of each fund) were published timely as required by K.S.A. 19-228.

Cash-basis violations occurred as of January 1, 2023 in the following Agency Funds: School Districts, Townships, Fish and Game License, Change Checks, and Cash Items. As well as the Bond and Interest Fund. Cash basis violations also occured at December 31, 2023 in the following in the Bond and Interest Fund and County Treasurer Auto Reimbursement Fund and the following Agency Funds: the School Districts, Fish and Game Licenses, Change Checks, and the Cash Items contrary to K.S.A. 10-1113.

We could not confirm all depository coverage, this is a violation of K.S.A. 9-1401.

3. 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, 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 County has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. 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.

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 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. We could not confirm all deposits were coverged as of December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $28,542,436 and the bank balance was $24,116,147. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, $1,750,000 was covered by federal depository insurance, and the remaining $22,366,147 could not be confirmed as collaterilzed, we consider this a violation of KSA 9-1401.

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 require investments to be adequately secured.

4. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions of Principal	Balance End of Year	Interest Paid
General Obligation Refunding and Improvement Bonds Series 2021A	3.00%	6-30-21	$ 7,380,000	09-01-41	$ 7,140,000	$ -	$ 285,000	$ 6,855,000	$ 214,200
Total General Obligation Bonds					7,140,000	-	285,000	6,855,000	214,200
Capital Leases:									
2020 F-550 Truck	2.14%	08-10-20	50,738	02-01-23	17,083	-	17,083	-	366
2022 John Deere Crawler	2.65%	06/27/2022	227,000	02/01/2025	227,000	-	75,277	151,723	3,653
Total Capital Leases					244,083	-	92,360	151,723	4,019
Total Contractual Indebtedness					$ 7,384,083	$ -	$ 377,360	$ 7,006,723	$ 218,219

4. LONG-TERM DEBT (CONT.)

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

	Year								
	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2041	Total
PRINCIPAL:									
General Obligation Refunding and Improvement Bonds Series 2021A	$ 295,000	$ 300,000	$ 310,000	$ 320,000	$ 330,000	$ 1,800,000	$ 2,090,000	$ 1,410,000	$ 6,855,000
Total General Obligation Bonds	295,000	300,000	310,000	320,000	330,000	1,800,000	2,090,000	1,410,000	6,855,000
Capital Leases:									
2022 Crawler Loader	74,861	76,862	-	-	-	-	-	-	151,723
Total Capital Leases	74,861	76,862	-	-	-	-	-	-	151,723
TOTAL PRINCIPAL	369,861	376,862	310,000	320,000	330,000	1,800,000	2,090,000	1,410,000	7,006,723
INTEREST:									
General Obligation Refunding and Improvement Bonds Series 2021A	205,650	196,800	187,800	178,500	168,900	690,000	403,350	85,500	2,116,500
Total General Obligation Bonds	205,650	196,800	187,800	178,500	168,900	690,000	403,350	85,500	2,116,500
Capital Leases:									
2022 Crawler Loader	4,069	2,067	-	-	-	-	-	-	6,136
Total Capital Leases	4,069	2,067	-	-	-	-	-	-	6,136
TOTAL INTEREST	209,719	198,867	187,800	178,500	168,900	690,000	403,350	85,500	2,122,636
TOTAL PRINCIPAL AND INTEREST	$ 579,580	$ 575,729	$ 497,800	$ 498,500	$ 498,900	$ 2,490,000	$ 2,493,350	$ 1,495,500	$ 9,129,359

5. DEFINED BENEFIT PENSION PLAN

Plan Description. The County 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 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 established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. 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 and KPERS 2 and KPERS 3 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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $431,251 for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $4,890,846. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County'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 website at www.kpers.org or can be obtained as described above.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

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 County 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 County 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.

(b) Death and Disability Other Post Employment Benefits

K.S.A. 74-4927, disabled members in 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, 2023.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Other Employee Benefits

Paid Time Off (PTO) – Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. PTO can be taken as earned.

Each permanent full-time employee will accrue PTO leave as follows:

Years of Service	Per Year
0 to 1 year	9 days
After 1 year	15 days
After 10 years	18 days
After 16 years	21 days

Employees are allowed to accrue up to a maximum of 360 hours of PTO. No more than 360 hours of PTO shall be carried into the next calendar year. Any time over 360 hours will be forfeited effective December 31 of the calendar year.

Upon termination of employment, an employee is entitled to pay for unused accrued PTO leave not to exceed the maximum accrual for years of service as listed above.

(d) Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms and permits employees 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.

7. CLAIMS AND JUDGMENTS

The County participates in Federal, State and County programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2022 to 2023 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material impact on the County.

8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Road and Bridge Fund	Road Machinery, Bridge Building and Equipment Fund	K.S.A. 68-141g	$ 110,000
			$ 110,000

9. OTHER RELATIONSHIPS

The Board of County Commissioners, by State statute, serves as the governing body of each Fire District established in Osage County. State statutes further provide that the Board of County Commissioners may appoint a board of not less than three members to serve as the governing body of such District and such board shall have all the powers vested with the Board of County Commissioners. Osage County has established seven separate Fire Districts organized under the provisions of the state statutes discussed above, with all being defined as separate taxing entities. These Fire Districts provide fire protection services principally to the unincorporated areas of the County. The costs of providing such services are provided from property tax assessed to the property owners within the benefit District and such levies are established and levied by the respective Fire District Boards. The Fire District Boards also have the authority to issue general obligation bonds, which are secured by the full faith and credit of the Fire District.

10. CLOSURE AND POST-CLOSURE CARE COST

State and federal laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill discontinues accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expenditure in the year these costs are incurred. Currently, the County has closed their landfill and is disposing of their solid waste through a transfer station.

11. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
2021 Bridge Bonds	$ 5,350,000	$ 1,446,597

12. RELATED PARTY

An official of Osage County has family members that have a controlling interest in one of the financial institutions where the County has funds deposited. At December 31, 2023, funds deposited at this institution totaled $2,887,233.

13. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

OSAGE COUNTY, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2023

SCHEDULE 1

OSAGE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
GENERAL FUND:					
General Fund	$ 7,650,098	$ -	$ 7,650,098	$ 7,450,761	$ (199,337)
SPECIAL PURPOSE FUNDS:					
Ambulance Fund	865,230	-	865,230	767,169	(98,061)
Appraiser's Cost Fund	428,801	-	428,801	268,470	(160,331)
Election Fund	152,855	-	152,855	60,721	(92,134)
911 Cell Surcharge Fund	534,245	-	534,245	114,832	(419,413)
Employee Benefit Fund	2,649,829	-	2,649,829	2,347,213	(302,616)
Capital Improvement Fund	1,202,409	-	1,202,409	53,049	(1,149,360)
Federal Owned Land Entitlement Fund	635,495	-	635,495	197,508	(437,987)
Health Fund	318,654	-	318,654	294,728	(23,926)
Noxious Weed Fund	319,730	-	319,730	277,494	(42,236)
Noxious Weed Capital Outlay Fund	10,229	-	10,229	-	(10,229)
Register of Deeds Technology Fund	67,118	-	67,118	5,964	(61,154)
County Clerk Technology Fund	32,403	-	32,403	10,526	(21,877)
County Treasurer Technology Fund	32,195	-	32,195	12,111	(20,084)
County Treasurer Auto Reimbursement Fund	204,578	-	204,578	126,912	(77,666)
Road and Bridge Fund	4,022,679	-	4,022,679	2,974,356	(1,048,323)
Road Machinery, Bridge Building and Equipment Fund	1,083,735	-	1,083,735	538,283	(545,452)
Lake Patrol Fund	287,275	-	287,275	244,656	(42,619)
Special Alcoholic Rehabilitation Fund	81,944	-	81,944	-	(81,944)
Special Bridge Fund (68-1135)	1,439,986	-	1,439,986	628,540	(811,446)
Special Levy - Waste Disposal Fund	1,191,815	-	1,191,815	888,653	(303,162)
Special Parks and Recreation Fund	10,445	-	10,445	-	(10,445)
BOND AND INTEREST FUND:					
Bond and Interest Fund	549,190	-	549,190	499,200	(49,990)
CAPITAL PROJECT FUNDS:					
Capital Project Bridge Bond Fund	43,776	-	43,776	-	(43,776)

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and Intergovernmental Revenue -				
Ad valorem property tax	$ 3,478,151	$ 3,388,681	$ 3,513,044	$ (124,363)
Back tax collections	79,351	155,987	-	155,987
Motor vehicle tax	339,130	389,011	414,747	(25,736)
Recreational vehicle tax	-	1,189	11,870	(10,681)
16/20M vehicle tax	-	-	14,503	(14,503)
Commercial tax	-	-	9,960	(9,960)
Watercraft tax	-	-	6,324	(6,324)
Local sales tax	1,763,746	1,229,537	950,000	279,537
Rental excise tax	-	48	19	29
Federal flood control	-	6,015	10,279	(4,264)
Local Alcoholic Liquor Fund	9,653	16,209	4,040	12,169
Neighborhood revitalization rebate	-	-	(385)	385
Total Taxes and Intergovernmental Revenue	5,670,031	5,186,677	4,934,401	252,276
Licenses and Fees -				
Cereal malt beverage	1,185	600	-	600
Zoning fees	26,011	2,118	20,000	(17,882)
County officer's fees	154,725	4,680	75,000	(70,320)
Game license fees	1,661	3,458	2,300	1,158
Jail board	-	-	5,000	(5,000)
Mortgage registration fees	6,647	-	50,000	(50,000)
Franchise fees	-	-	800	(800)
Total Licenses and Fees	190,229	10,856	153,100	(142,244)
Fines, Forfeitures and Penalties -				
Interest and penalties on taxes	179,123	287,481	60,000	227,481
Use of Money and Property -				
Copies	143	18,091	2,500	15,591
Interest on idle funds	77,145	761,701	-	761,701
Total Use of Money and Property	77,288	779,792	2,500	777,292
Miscellaneous -				
Wage reimbursements -				
Special auto	-	-	100,000	(100,000)
Council on Aging	168,724	217,675	220,000	(2,325)
Special auto close out	-	-	15,000	(15,000)

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance-Over (Under)
Receipts (cont.)				
Miscellaneous (cont.) -				
School resource officer	$ 85,000	$ 185,000	$ 156,193	$ 28,807
Sheriff's fees	30,179	22,130	-	22,130
Fees for Neighborhood Revitalization and misc.	(47,081)	(59,861)	-	(59,861)
Tax foreclosure	-	35	-	35
Miscellaneous	618,614	689,299	-	689,299
Reimbursements	55,040	-	25,000	(25,000)
Total Miscellaneous	910,476	1,054,278	516,193	538,085
Total Receipts	7,027,147	7,319,084	$ 5,666,194	$ 1,652,890
Expenditures				
County Commission -				
Personal services	87,157	94,664	$ 87,300	$ 7,364
Contractual services	9,000	5,173	6,000	(827)
Travel expense	5,108	2,153	7,000	(4,847)
Total County Commission	101,265	101,990	100,300	1,690
County Clerk -				
Personal services	144,241	154,966	145,330	9,636
Contractual services	2,597	5,058	3,000	2,058
Commodities	6,485	10,616	8,000	2,616
Total County Clerk	153,323	170,640	156,330	14,310
County Treasurer -				
Personal services	224,480	227,303	200,000	27,303
Contractual services	40,961	55,724	30,000	25,724
Commodities	24,856	22,782	10,000	12,782
Total County Treasurer	290,297	305,809	240,000	65,809
County Attorney -				
Personal services	229,835	222,947	224,000	(1,053)
Contractual services	12,651	38,672	15,500	23,172
Commodities	6,165	9,848	10,200	(352)
Total County Attorney	248,651	271,467	249,700	21,767

OSAGE COUNTY, KANSAS

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

Expenditures (cont.)	2022 Actual	2023 Actual	2023 Budget	Variance-Over (Under)
Register of Deeds -				
Personal services	$ 123,629	$ 154,617	$ 132,329	$ 22,288
Contractual services	1,853	1,388	4,000	(2,612)
Commodities	1,848	2,838	5,000	(2,162)
Total Register of Deeds	127,330	158,843	141,329	17,514
Sheriff -				
Personal services	1,948,318	2,094,442	1,800,000	294,442
Contractual services	300,695	350,530	214,000	136,530
Commodities	507,722	384,976	334,601	50,375
Lease purchase - 2017 Dodge (2) & Ford (2)	-	-	200,650	(200,650)
Total Sheriff	2,756,735	2,829,948	2,549,251	280,697
Detention Facility -				
Personal services	643,018	766,131	517,732	248,399
Contractual services	131,129	107,276	117,000	(9,724)
Commodities	121,251	76,374	82,000	(5,626)
Total Detention Facility	895,398	949,781	716,732	233,049
Judicial -				
Contractual services	161,000	169,538	204,662	(35,124)
Commodities	13,188	20,330	8,000	12,330
Total Judicial	174,188	189,868	212,662	(22,794)
Courthouse -				
Personal services	116,455	77,452	65,520	11,932
Contractual services	304,978	362,706	292,565	70,141
Commodities	52,552	32,245	31,452	793
County building maintenance	54,000	-	54,000	(54,000)
Juvenile detention costs	-	-	40,000	(40,000)
Capital Outlay	24,083	-	-	-
County phone system	7,114	226	-	226
Lease purchase - Courthouse improvements	-	12,020	-	12,020
Total Courthouse	559,182	484,649	483,537	1,112

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

Expenditures (cont.)	2022 Actual	2023 Actual	2023 Budget	2023 Variance-Over (Under)
Zoning/Land Development -				
Personal services	$ 58,091	$ 43,274	$ 52,495	$ (9,221)
Contractual services	16,337	30,357	19,694	10,663
Commodities	1,029	4,921	2,323	2,598
Sanitarian fees	15,375	15,666	10,915	4,751
Total Zoning/Land Development	90,832	94,218	85,427	8,791
IT Department -				
Contractual services	111,375	140,479	87,395	53,084
Commodities	58,768	9,168	68,628	(59,460)
Total IT Department	170,143	149,647	156,023	(6,376)
Emergency Management -				
Personal services	40,230	43,507	41,000	2,507
Contractual services	4,865	15,668	4,000	11,668
Commodities	6,434	20,044	4,000	16,044
Total Emergency Management	51,529	79,219	49,000	30,219
County Counselor/Administrator -				
Personal services	29,750	-	60,000	(60,000)
Contractual services	25,865	70,921	500	70,421
County tax sale	-	-	20,000	(20,000)
Total County Counselor/Administrator	55,615	70,921	80,500	(9,579)
Council on Aging -				
Personal services	75,848	80,138	60,820	19,318
Contractual services	84,140	20,887	18,700	2,187
Travel expense	4,395	3,349	9,400	(6,051)
Total Council on Aging	164,383	104,374	88,920	15,454
HR Administration -				
Personal services	-	33,000	60,713	(27,713)
Contractual services	-	2,409	2,750	(341)
Commodities	-	2,365	5,000	(2,635)
Total Economic Development	-	37,774	68,463	(30,689)

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

Expenditures (cont.)	2022 Actual	2023 Actual	2023 Budget	Variance- Over (Under)
Economic Development -				
Personal services	$ 64,705	$ 57,884	$ 70,432	$ (12,548)
Contractual services	1,752	12,582	-	12,582
Commodities	2,144	3,850	-	3,850
Capital outlay	-	-	7,400	(7,400)
Total Economic Development	68,601	74,316	77,832	(3,516)
General Public Transportation -				
Personal services	123,737	110,139	179,742	(69,603)
Contractual services	28,965	30,203	33,517	(3,314)
Commodities	37,662	26,625	25,042	1,583
Total General Public Transportation	190,364	166,967	238,301	(71,334)
Historical Society -				
Contractual services	18,000	18,000	18,000	-
Soil Conservation -				
Contractual services	38,000	40,000	40,000	-
Special Fair -				
Contractual services	8,000	-	7,500	(7,500)
Mental Health -				
Contractual services	120,000	120,000	120,000	-
Mentally Handicapped -				
Contractual services	34,332	34,332	34,332	-
Other -				
Auditing, budget and consultation	88,451	92,500	62,500	30,000
Tax foreclosure fees	1,190	-	6,701	(6,701)
Resource Center Independent Living	8,000	8,000	8,000	-
Heritage Trust Fund	9,405	(195)	-	(195)
SOS	10,000	10,000	10,000	-
CASA	4,000	4,000	4,000	-
ECKAA Meals Project	-	42,000	42,000	-
ECKAA on Aging Project	-	12,000	12,000	-
Treasurer's expense - refunds	645	20	3,409	(3,389)
Miscellaneous	-	8,987	-	8,987
Transfer to Capital Improvement Fund	902,409	-	300,000	(300,000)
Cash forward	-	820,686	1,287,349	(466,663)
Total Other	1,024,100	997,998	1,735,959	(737,961)
Total Expenditures	7,340,268	7,450,761	$ 7,650,098	$ (199,337)
Receipts Over (Under) Expenditures	(313,121)	(131,677)		
Unencumbered Cash, Beginning	3,327,414	3,014,293		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 3,014,293	$ 2,882,616		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 681,167	$ 681,035	$ 706,224	$ (25,189)
Back tax collections	15,357	29,839	996	28,843
Motor vehicle tax	67,077	76,189	81,241	(5,052)
Recreational vehicle tax	-	233	2,325	(2,092)
16/20M vehicle tax	-	-	2,841	(2,841)
Commerical tax	-	-	1,951	(1,951)
Watercraft tax	-	-	1,239	(1,239)
Rental excise tax	-	9	4	5
Neighborhood revitalization rebate	-	-	(77)	77
Total Receipts	763,601	787,305	$ 796,744	$ (9,439)
Expenditures				
Contract payments	767,171	767,169	$ 767,169	$ -
Cash forward	-	-	98,061	(98,061)
Total Expenditures	767,171	767,169	$ 865,230	$ (98,061)
Receipts Over (Under) Expenditures	(3,570)	20,136		
Unencumbered Cash, Beginning	43,604	40,034		
Unencumbered Cash, Ending	$ 40,034	$ 60,170		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

APPRAISER'S COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 266,152	$ 265,972	$ 275,881	$ (9,909)
Back tax collections	6,051	11,908	993	10,915
Motor vehicle tax	26,207	29,770	31,736	(1,966)
Recreational vehicle tax	-	91	908	(817)
16/20M vehicle tax	-	-	1,110	(1,110)
Commercial tax	-	-	762	(762)
Watercraft tax	-	-	484	(484)
Rental excise tax	-	4	2	2
Neighborhood revitalization rebate	-	-	(30)	30
Miscellaneous	3,917	-	-	-
Total Receipts	302,327	307,745	$ 311,846	$ (4,101)
Expenditures				
Personal services	188,429	202,455	$ 239,513	$ (37,058)
Contractual services	58,018	25,845	38,415	(12,570)
Commodities	26,891	40,170	28,594	11,576
Cash forward	-	-	122,279	(122,279)
Total Expenditures	273,338	268,470	$ 428,801	$ (160,331)
Receipts Over (Under) Expenditures	28,989	39,275		
Unencumbered Cash, Beginning	67,296	96,285		
Prior Year Cancelled Encumbrances	-	8,409		
Unencumbered Cash, Ending	$ 96,285	$ 143,969		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

DIVERSION FEES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Diversion fees	$ 30,325	$ 32,529
Expenditures		
Commodities	59,371	35,839
Receipts Over (Under) Expenditures	(29,046)	(3,310)
Unencumbered Cash, Beginning	60,165	31,119
Unencumbered Cash, Ending	$ 31,119	$ 27,809

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

ELECTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 408	$ 359	$ -	$ 359
Back tax collections	2,100	2,266	-	2,266
Motor vehicle tax	9,063	-	-	-
Total Receipts	11,571	2,625	$ -	$ 2,625
Expenditures				
Personal services	14,013	12,626	$ 40,000	$ (27,374)
Commodities	98,903	48,095	21,607	26,488
Cash forward	-	-	91,248	(91,248)
Total Expenditures	112,916	60,721	$ 152,855	$ (92,134)
Receipts Over (Under) Expenditures	(101,345)	(58,096)		
Unencumbered Cash, Beginning	268,462	167,117		
Prior Year Cancelled Encumbrances	-	(80)		
Unencumbered Cash, Ending	$ 167,117	$ 108,941		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

911 CELL SURCHARGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Surcharge fees	$ 139,855	$ 96,077	$ 125,000	$ (28,923)
Expenditures				
Capital outlay	121,320	114,832	$ 55,303	$ 59,529
Cash Forward	-	-	478,942	$ (478,942)
Total Expenditures	121,320	114,832	$ 534,245	$ (419,413)
Receipts Over (Under) Expenditures	18,535	(18,755)		
Unencumbered Cash, Beginning	339,548	358,083		
Prior Year Cancelled Encumbrances	-	9,427		
Unencumbered Cash, Ending	$ 358,083	$ 348,755		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMPLOYEE BENEFIT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 2,234,953	$ 2,235,569	$ 2,319,425	$ (83,856)
Back tax collections	40,290	87,272	10,000	77,272
Motor vehicle tax	182,310	250,251	266,818	(16,567)
Recreational vehicle tax	-	765	7,637	(6,872)
16/20M vehicle tax	-	-	9,330	(9,330)
Commerical tax	-	-	6,408	(6,408)
Watercraft tax	-	-	4,069	(4,069)
Rental excise tax	-	30	12	18
Neighborhood revitalization rebate	-	-	(254)	254
Withheld from salaries and other collections/employee contributions	16	6,996	-	6,996
Total Receipts	2,457,569	2,580,883	$ 2,623,445	$ (42,562)
Expenditures				
Social Security	344,782	421,699	$ 440,000	$ (18,301)
Kansas Public Employees Retirement	422,995	535,213	525,000	10,213
Worker's compensation	92,743	96,907	105,000	(8,093)
Life insurance premiums	173	(3)	639	(642)
Unemployment insurance	4,786	81,444	10,000	71,444
Medical insurance premiums	1,323,489	1,111,734	1,200,000	(88,266)
Miscellaneous	(1,409)	(305)	-	(305)
Cash forward	-	100,524	369,190	(268,666)
Total Expenditures	2,187,559	2,347,213	$ 2,649,829	$ (302,616)
Receipts Over (Under) Expenditures	270,010	233,670		
Unencumbered Cash, Beginning	10,240	280,250		
Unencumbered Cash, Ending	$ 280,250	$ 513,920		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

FEDERAL OWNED LAND ENTITLEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance- Over (Under)
Receipts				
U.S. Treasury	$ 97,997	$ -	$ 90,000	$ (90,000)
Expenditures				
Contractual Services	104,496	172,693	$ 10,000	$ 162,693
Commodities	45,555	24,815	5,000	19,815
Cash Forward	-	-	620,495	(620,495)
Total Expenditures	150,051	197,508	$ 635,495	$ (437,987)
Receipts Over (Under) Expenditures	(52,054)	(197,508)		
Unencumbered Cash, Beginning	455,495	403,441		
Prior Year Cancelled Encumbrances	-	7,003		
Unencumbered Cash, Ending	$ 403,441	$ 212,936		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Transfer from General Fund	$ 902,409	$ -	$ 300,000	$ (300,000)
Expenditures				
Capital outlay	-	53,049	$ 902,409	$ (849,360)
Cash Forward	-	-	300,000	(300,000)
Total Expenditures	-	53,049	$ 1,202,409	$ (1,149,360)
Receipts Over (Under) Expenditures	902,409	-		
Unencumbered Cash, Beginning	-	902,409		
Unencumbered Cash, Ending	$ 902,409	$ 902,409		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

FEDERAL OWNED LAND ENTITLEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
U.S. Treasury	$ 97,997	$ -	$ 90,000	$ (90,000)
Expenditures				
Contractual Services	104,496	172,693	$ 10,000	$ 162,693
Commodities	45,555	24,815	5,000	19,815
Cash Forward	-	-	620,495	(620,495)
Total Expenditures	150,051	197,508	$ 635,495	$ (437,987)
Receipts Over (Under) Expenditures	(52,054)	(197,508)		
Unencumbered Cash, Beginning	455,495	403,441		
Prior Year Cancelled Encumbrances	-	7,003		
Unencumbered Cash, Ending	$ 403,441	$ 212,936		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 112,832	$ 112,798	$ 117,016	$ (4,218)
Back tax collections	2,391	4,870	639	4,231
Motor vehicle tax	10,280	12,624	13,462	(838)
Recreational vehicle tax	-	39	385	(346)
16/20M vehicle tax	-	-	471	(471)
Commercial tax	-	-	323	(323)
Watercraft tax	-	-	205	(205)
Rental excise tax	-	2	1	1
Neighborhood revitalization rebate	-	-	(13)	13
Fees and other -				
State reimbursements -				
Bioterrorism/Pan flu	16,944	-	-	-
General health - formula	24,146	-	-	-
Immunization Action Plan	4,054	-	-	-
COVID-19	39,044	-	-	-
Other -				
Topeka/Shawnee Co. health department-W.I.C.	14,637	-	-	-
Program fees	143,764	218,717	115,000	103,717
Total Receipts	368,092	349,050	$ 247,489	$ 101,561
Expenditures				
Personal services	167,589	151,924	$ 215,000	$ (63,076)
Contractual services	43,199	53,480	26,900	26,580
Commodities	28,154	89,324	25,553	63,771
Cash forward	-	-	51,201	(51,201)
Total Expenditures	238,942	294,728	$ 318,654	$ (23,926)
Receipts Over (Under) Expenditures	129,140	54,322		
Unencumbered Cash, Beginning	92,963	222,103		
Prior Year Cancelled Encumbrances	-	6,410		
Unencumbered Cash, Ending	$ 222,103	$ 282,835		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 83,065	$ 82,908	$ 86,115	$ (3,207)
Back tax collections	1,896	3,712	390	3,322
Motor vehicle tax	8,174	9,291	9,906	(615)
Recreational vehicle tax	-	29	284	(255)
16/20M vehicle tax	-	-	346	(346)
Commercial tax	-	-	238	(238)
Watercraft tax	-	-	151	(151)
Neighborhood revitalization rebate	-	-	(9)	9
Chemical sales and fees	178,720	176,208	175,000	1,208
Total Receipts	271,855	272,148	$ 272,421	$ (273)
Expenditures				
Personal services	38,920	42,912	$ 58,000	$ (15,088)
Contractual services	8,622	22,199	9,187	13,012
Commodities	191,297	212,383	229,328	(16,945)
Cash forward	-	-	23,215	(23,215)
Total Expenditures	238,839	277,494	$ 319,730	$ (42,236)
Receipts Over (Under) Expenditures	33,016	(5,346)		
Unencumbered Cash, Beginning	34,730	67,746		
Prior Year Cancelled Encumbrances	-	1,584		
Unencumbered Cash, Ending	$ 67,746	$ 63,984		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Transfer from Noxious Weed	$ -	$ -	$ -	$ -
Expenditures				
Cash Forward	-	-	$ 10,229	$ (10,229)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	10,229	10,229		
Unencumbered Cash, Ending	$ 10,229	$ 10,229		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

REGISTER OF DEEDS TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Fees	$ 22,644	-	$ 10,000	$ (10,000)
Expenditures				
Capital outlay	21,518	5,964	$ -	$ 5,964
Cash Forward	-	-	67,118	(67,118)
Total Expenditures	21,518	5,964	$ 67,118	$ (61,154)
Receipts Over (Under) Expenditures	1,126	(5,964)		
Unencumbered Cash, Beginning	47,118	48,244		
Unencumbered Cash, Ending	$ 48,244	$ 42,280		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY CLERK TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Fees	$ 5,929	$ 4,711	$ 5,000	$ (289)
Expenditures				
Commodities	271	10,526	$ -	$ 10,526
Cash Forward	-	-	32,403	(32,403)
Total Expenditures	271	10,526	$ 32,403	$ (21,877)
Receipts Over (Under) Expenditures	5,658	(5,815)		
Unencumbered Cash, Beginning	22,403	28,061		
Unencumbered Cash, Ending	$ 28,061	$ 22,246		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY TREASURER TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Fees	$ 5,928	$ 4,711	$ 5,000	$ (289)
Expenditures				
Commodities	271	12,111	$ -	$ 12,111
Cash Forward	-	-	32,195	(32,195)
Total Expenditures	271	12,111	$ 32,195	$ (20,084)
Receipts Over (Under) Expenditures	5,657	(7,400)		
Unencumbered Cash, Beginning	22,195	27,852		
Unencumbered Cash, Ending	$ 27,852	$ 20,452		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY TREASURER AUTO REIMBURSEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Fees	$ 133,705	$ 79,478	$ 145,000	$ (65,522)
Expenditures				
Contractual	164,176	126,912	$ 179,416	$ (52,504)
Commodities	-	-	2,959	(2,959)
Cash Forward	-	-	22,203	(22,203)
Total Expenditures	164,176	126,912	$ 204,578	$ (77,666)
Receipts Over (Under) Expenditures	(30,471)	(47,434)		
Unencumbered Cash, Beginning	96,953	66,482		
Prior Year Cancelled Encumbrances	-	(66,605)		
Unencumbered Cash, Ending	$ 66,482	$ (47,557)		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 2,091,903	$ 2,091,253	$ 2,166,912	$ (75,659)
Back tax collections	54,309	100,158	3,823	96,335
Motor vehicle tax	234,677	233,796	249,273	(15,477)
Recreational vehicle tax	-	715	7,135	(6,420)
16/20M vehicle tax	-	-	8,717	(8,717)
Commercial tax	-	-	5,986	(5,986)
Watercraft tax	-	-	3,801	(3,801)
Rental excise tax	-	28	13	15
Special city and county highway - State fuel tax	155,228	1,073,425	644,848	428,577
R&B Fuel Reimbursement	414,182	285,135	237,000	48,135
Neighborhood revitalization rebate	-	-	(238)	238
Total Receipts	2,950,299	3,784,510	$ 3,327,270	$ 457,240
Expenditures				
Administration -				
Personal services	661,345	612,827	$ 729,252	$ (116,425)
Commodities	45,881	42,116	-	42,116
Blacktop road maintenance -				
Commodities	904,867	882,393	1,107,847	(225,454)
Gravel road maintenance -				
Commodities	704,201	315,945	780,000	(464,055)
Bridge construction -				
Contractual services	53,119	-	-	-
Maintenance shop -				
Commodities	715,303	851,941	685,000	166,941
Other -				
Transfer to Road Machinery, Bridge Building and Equipment Fund	300,000	110,000	110,000	-
Cash forward	-	159,134	610,580	(451,446)
Total Expenditures	3,384,716	2,974,356	$ 4,022,679	$ (1,048,323)
Receipts Over (Under) Expenditures	(434,417)	810,154		
Unencumbered Cash, Beginning	476,818	42,401		
Prior Year Cancelled Encumbrances	-	27,443		
Unencumbered Cash, Ending	$ 42,401	$ 879,998		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

ROAD MACHINERY, BRIDGE BUILDING AND EQUIPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Transfer from Road and Bridge Fund	$ 300,000	$ 110,000	$ 110,000	$ -
Expenditures				
Contracted Services	43,750	-	$ -	$ -
Capital outlay	17,449	520,834	96,377	424,457
Lease purchase - 2013 Caterpillar Motor Grader	-	17,449	-	17,449
Lease purchase - 2002 & 2004 dump trucks	31,979	-	-	-
Cash Forward	-	-	987,358	(987,358)
Total Expenditures	93,178	538,283	$ 1,083,735	$ (545,452)
Receipts Over (Under) Expenditures	206,822	(428,283)		
Unencumbered Cash, Beginning	913,145	1,119,967		
Unencumbered Cash, Ending	$ 1,119,967	$ 691,684		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

LAKE PATROL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Federal government contract	$ 183,900	$ 120,000	$ 100,000	$ 20,000
Expenditures				
Personal services	24,600	22,317	$ 75,000	$ (52,683)
Contractual services	63	57,526	7,500	50,026
Commodities	35,326	164,813	40,000	124,813
Cash Forward	-	-	164,775	(164,775)
Total Expenditures	59,989	244,656	$ 287,275	$ (42,619)
Receipts Over (Under) Expenditures	123,911	(124,656)		
Unencumbered Cash, Beginning	119,108	243,019		
Unencumbered Cash, Ending	$ 243,019	$ 118,363		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL ALCOHOLIC REHABILITATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Local Alcoholic Liquor Fund	$ 17,246	$ 1,750	$ 30,000	$ (28,250)
Expenditures				
Cash Forward	-	-	$ 81,944	$ (81,944)
Receipts Over (Under) Expenditures	17,246	1,750		
Unencumbered Cash, Beginning	21,944	39,190		
Unencumbered Cash, Ending	$ 39,190	$ 40,940		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL BRIDGE FUND (68-1135)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance- Over (Under)
Receipts				
Ad valorem tax	$ 571	$ 508	$ -	$ 508
Back tax collections	2,980	3,267	-	3,267
Motor vehicle tax	12,807	-	-	-
Connecting Links	120,915	330,315	-	330,315
Total Receipts	137,273	334,090	$ -	$ 334,090
Expenditures				
Contractual services	571,860	541,625	$ 96,666	$ 444,959
Commodities	63,911	86,915	56,658	30,257
Cash forward	-	-	1,286,662	(1,286,662)
Total Expenditures	635,771	628,540	$ 1,439,986	$ (811,446)
Receipts Over (Under) Expenditures	(498,498)	(294,450)		
Unencumbered Cash, Beginning	1,593,310	1,094,812		
Unencumbered Cash, Ending	$ 1,094,812	$ 800,362		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL LEVY - WASTE DISPOSAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem tax	$ 934	$ 823	$ -	$ 823
Back tax collections	4,828	5,198	-	5,198
Motor vehicle tax	20,763	-	-	-
Rental excise tax	-	-	1	(1)
Dumping fees and landfill charges	626,689	673,262	500,000	173,262
Reimbursed expense	40,966	-	15,000	(15,000)
Total Receipts	694,180	679,283	$ 515,001	$ 164,282
Expenditures				
Personal services	183,697	173,715	$ 162,293	$ 11,422
Contractual services	398,393	485,823	394,048	91,775
Commodities	78,289	150,186	28,377	121,809
Capital outlay	27,524	-	27,524	(27,524)
Lease purchase Series Truck Scale	-	78,929	-	78,929
Cash forward	-	-	579,573	(579,573)
Total Expenditures	687,903	888,653	$ 1,191,815	$ (303,162)
Receipts Over (Under) Expenditures	6,277	(209,370)		
Unencumbered Cash, Beginning	774,055	780,332		
Prior Year Cancelled Encumbrances	-	9,645		
Unencumbered Cash, Ending	$ 780,332	$ 580,607		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Local Alcoholic Liquor Fund	$ 4,313	$ 1,749	$ 4,040	$ (2,291)
Expenditures				
Cash Forward	-	-	$ 10,445	$ (10,445)
Receipts Over (Under) Expenditures	4,313	1,749		
Unencumbered Cash, Beginning	2,365	6,678		
Unencumbered Cash, Ending	$ 6,678	$ 8,427		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

CONCEALED WEAPONS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
State of Kansas	$ 1,040	$ 878
Expenditures		
Commodities	2,854	1,217
Receipts Over (Under) Expenditures	(1,814)	(339)
Unencumbered Cash, Beginning	18,781	16,967
Unencumbered Cash, Ending	$ 16,967	$ 16,628

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

ARPA GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
ARPA grant	$ 1,548,953	$ 106,623
Expenditures		
Contractual services	12,876	5,928
Commodities	1,503,108	-
Total Expenditures	1,515,984	5,928
Receipts Over (Under) Expenditures	32,969	100,695
Unencumbered Cash, Beginning	1,548,951	1,581,920
Unencumbered Cash, Ending	$ 1,581,920	$ 1,682,615

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMERGENCY PREPAREDNESS EMPG GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
State of Kansas	$ 19,358	$ 28,040
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	19,358	28,040
Unencumbered Cash, Beginning	44,547	63,905
Unencumbered Cash, Ending	$ 63,905	$ 91,945

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

MELVERN LE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Fees for Services	$ 30,000	$ -
Miscellaneous Reciepts	3,476	29,075
Reimbursements	-	2,500
Total Receipts	33,476	31,575
Expenditures		
Commodities	1,041	1,826
Receipts Over (Under) Expenditures	32,435	29,749
Unencumbered Cash, Beginning	-	32,435
Prior Year Cancelled Encumbrances	-	(92)
Unencumbered Cash, Ending	$ 32,435	$ 62,092

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

QUENEMO LE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Fees for Services	$ 29,155	$ -
Misc Receipts	4,486	41,028
Total Receipts	33,641	41,028
Expenditures		
Commodities	1,970	12,305
Receipts Over (Under) Expenditures	31,671	28,723
Unencumbered Cash, Beginning	-	31,671
Prior Year Cancelled Encumbrances	-	2,243
Unencumbered Cash, Ending	$ 31,671	$ 62,637

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SHERIFF RADIO SYS (800 PROJ.) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Miscellaneous	$ 255,915	$ 544,712
Expenditures		
Commodities	-	40,991
Receipts Over (Under) Expenditures	255,915	503,721
Unencumbered Cash, Beginning	-	255,915
Unencumbered Cash, Ending	$ 255,915	$ 759,636

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY SHERIFF VEHICLE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Miscellaneous	$ 17,300	$ 61,700
Expenditures		
Commodities	-	52,435
Receipts Over (Under) Expenditures	17,300	9,265
Unencumbered Cash, Beginning	-	17,300
Unencumbered Cash, Ending	$ 17,300	$ 26,565

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

MUNICIPALITIES FIGHT ADDICTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Miscelaneous	$ 2,949	$ 27,217
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	2,949	27,217
Unencumbered Cash, Beginning	-	2,949
Unencumbered Cash, Ending	$ 2,949	$ 30,166

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

OSAGE COUNTY JAIL .5% SALES TAX FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Sales Tax	$ 323,465	$ 903,510
Compensating Use Tax	-	119,704
Project Fund Requisition	-	413,517
Total Receipts	323,465	1,436,731
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	323,465	1,436,731
Unencumbered Cash, Beginning	-	323,465
Unencumbered Cash, Ending	$ 323,465	$ 1,760,196

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

PROJECT LIFESAVER GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Miscellaneous	$ 20,000	$ -
Expenditures		
Commodities	-	20,000
Receipts Over (Under) Expenditures	20,000	(20,000)
Unencumbered Cash, Beginning	-	20,000
Unencumbered Cash, Ending	$ 20,000	$ -

OSAGE COUNTY, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 389,105	$ 478,338	$ 496,962	$ (18,624)
Back tax collections	5,264	13,713	1,006	12,707
Motor vehicle tax	22,666	43,600	46,493	(2,893)
Recreational vehicle tax	-	134	1,331	(1,197)
16/20M vehicle tax	-	-	1,626	(1,626)
Commerical tax	-	-	1,117	(1,117)
Watercraft tax	-	-	709	(709)
Neighborhood revitalization rebate	-	-	(54)	54
Total Receipts	417,035	535,785	$ 549,190	$ (13,405)
Expenditures				
Principal	240,018	285,000	$ 285,000	$ -
Interest	258,915	214,200	214,200	-
Cash basis reserve	-	-	49,990	(49,990)
Total Expenditures	498,933	499,200	$ 549,190	$ (49,990)
Receipts Over (Under) Expenditures	(81,898)	36,585		
Unencumbered Cash, Beginning	27,311	(54,587)		
Unencumbered Cash, Ending	$ (54,587)	$ (18,002)		

OSAGE COUNTY, KANSAS

CAPITAL PROJECT FUND

CAPITAL PROJECT - BRIDGE BONDS 2021 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Bond Proceeds	$ -	$ -
Expenditures		
Contractual Services	723,824	665,470
Receipts Over (Under) Expenditures	(723,824)	(665,470)
Unencumbered Cash, Beginning	5,360,224	4,636,400
Unencumbered Cash, Ending	$ 4,636,400	$ 3,970,930

OSAGE COUNTY, KANSAS

CAPITAL PROJECT FUND

CAPITAL PROJECT - BRIDGE BONDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts	$ -	$ -	$ -	$ -
Expenditures				
Cash Forward	-	-	$ 43,776	$ (43,776)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	43,776	43,776		
Unencumbered Cash, Ending	$ 43,776	$ 43,776		

OSAGE COUNTY, KANSAS

TRUST FUND

LAW ENFORCEMENT EQUIPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts	$ -	$ -
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	135	135
Unencumbered Cash, Ending	$ 135	$ 135

OSAGE COUNTY, KANSAS

TRUST FUND

COUNTY ATTORNEY'S TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Court fees	$ 1,786	$ 1,569
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	1,786	1,569
Unencumbered Cash, Beginning	13,008	14,794
Unencumbered Cash, Ending	$ 14,794	$ 16,363

OSAGE COUNTY, KANSAS

TRUST FUND

REGISTERED SEX OFFENDER FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Fees	$ 5,146	$ 6,005
Expenditures		
Commodities	6,741	1,521
Receipts Over (Under) Expenditures	(1,595)	4,484
Unencumbered Cash, Beginning	23,993	22,398
Unencumbered Cash, Ending	$ 22,398	$ 26,882

OSAGE COUNTY, KANSAS

TRUST FUND

SPECIAL PROSECUTOR'S TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts	$ -	$ -
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	732	732
Unencumbered Cash, Ending	$ 732	$ 732

OSAGE COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	$ 9,311,058	$ 24,867,078	$ 25,292,257	$ 8,885,879
Bankruptcy	45,836	2,423	6,488	41,771
Delinquent Real Estate Tax	425,628	997,074	1,105,334	317,368
Delinquent Personal Property - Sheriff	1,855	2,246	-	4,101
Delinquent Personal Property - District Court	6,271	31,583	25,510	12,345
Federal Flood Control	20,049	81,830	20,049	81,830
Inheritance Tax	44	-	-	44
Local Alcoholic Liquor	23,906	-	830	23,076
Motor Vehicle Tax	434,796	294,076	47,564	681,308
HEMP	3,218	-	-	3,218
Total Distributable Funds	$ 10,272,661	$ 26,276,311	$ 26,498,032	$ 10,050,940
State Funds				
State Educational Building	$ -	$ 200,716	$ 200,716	$ -
State Institutional Building	-	100,358	100,358	-
State Motor Vehicle Auto Fees	32,215	78,182	12,182	98,215
Total State Funds	$ 32,215	$ 379,256	$ 313,256	$ 98,215
Subdivision Funds				
Northeast Kansas Library Employee Benefit	$ -	$ 17,579	$ 17,579	-
Northeast Kansas Library General	-	160,474	160,474	-
School Districts	(574)	8,908,829	8,908,255	-
Fire Districts	32,297	1,357,101	1,329,607	59,791
Townships	(45,573)	2,819,332	2,709,581	64,178
Cities	425	3,795,784	3,795,784	425
Cemeteries	-	261,394	261,394	-
Sewer District #1	88,591	217,799	196,818	109,572
Watershed Districts	1,119	286,523	247,292	40,350
Frontier Extension District	-	259,160	259,160	-
Total Subdivision Funds	$ 76,285	$ 18,083,975	$ 17,885,944	$ 274,316
Other Agency Funds				
Motor Vehicle Sales Tax	$ 95,658	$ 36,690	$ 70,517	$ 61,831
Special Township & County Highway	473,340	859,120	1,332,460	-
Fish and Game Licenses	(1,296)	1,343	3,580	(3,533)
Driver's License Fees	5,412	-	-	5,412
Stray animal	718	-	-	718
Unclaimed money	53	-	-	53
Pebsco	2,010	-	-	2,010
CCB Grant	5,000	-	-	5,000
Change Checks	(21,586)	(7,170)	(970)	(27,786)
Cash Items	(31,499)	1,743	2,508	(32,264)
District Court	60,169	-	-	60,169
Law Library	11,009	11,451	12,905	9,556
Inspection Fees	44,410	15,800	850	59,360
Total Other Agency Funds	$ 643,398	$ 918,977	$ 1,421,849	$ 140,526
Grand Total Agency Funds	$ 11,024,559	$ 45,658,519	$ 46,119,081	$ 10,563,997