

OSBORNE COUNTY, KANSAS

Osborne, Kansas

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2017

MAPES & MILLER LLP

Certified Public Accountants
Norton, Kansas

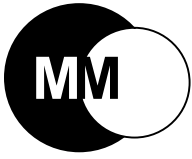
OSBORNE COUNTY, KANSAS
Osborne, Kansas
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Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2017

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Osborne County, Kansas
Osborne, Kansas 67473

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Osborne, Osborne, Kansas, a Municipality, as of and for the year ended December 31, 2017, 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 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.

Auditor's 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 the Kansas Municipal Audit and Accounting Guide. Those standards require 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 auditor's 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 accounting policies used and the reasonableness of significant accounting 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 Osborne County, Kansas, 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 the 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 matter 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 conformity with accounting principles generally accepted in the United States of America, the financial position of Osborne County, Kansas, as of December 31, 2017, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Osborne County, Kansas, as of December 31, 2017, 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.

Other Matters

Supplementary Information

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

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
June 25, 2018

OSBORNE COUNTY, KANSAS

STATEMENT 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Page 1

Regulatory Basis

For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	\$ 588,851	2,149	3,195,566	2,733,153	1,053,413	15,443	1,068,856
Special Purpose Funds							
Road and Bridge	2,714	0	1,506,905	1,506,878	2,741	259	3,000
Fair Building	159	0	12,148	12,087	220	0	220
Fair Premium	4,639	0	7,535	11,746	428	0	428
Health Nurse	89,708	0	157,947	175,862	71,793	2,367	74,160
Appraiser's Cost	12,888	0	122,447	115,343	19,992	323	20,315
Employee Benefits	86,652	0	49,983	0	136,635	0	136,635
Direct Election	10,564	0	24,433	29,347	5,650	141	5,791
Mental Health	0	0	32,238	32,238	0	0	0
Mental Retardation	0	0	13,103	13,103	0	0	0
Conservation District	77	0	18,139	18,000	216	0	216
Hospital Maintenance	87	0	326,370	326,311	146	0	146
Noxious Weed	919	0	167,470	165,827	2,562	0	2,562
Noxious Weed Capital Outlay	7,157	0	2,500	0	9,657	0	9,657
Special Alcohol Abuse Program	8,925	0	1,668	0	10,593	0	10,593
Tourism Promotion	2,877	65	2,582	0	5,524	0	5,524
Historical Society	739	0	2,046	2,000	785	0	785
Wireless 911	0	0	0	0	0	14,680	14,680
Osborne County 911 Fund	231,679	49	52,282	51,891	232,119	0	232,119
Health Department Capital Outlay	94,662	0	0	0	94,662	0	94,662
Special Machinery and Equipment	488,870	0	266,760	185,734	569,896	0	569,896
Computer Capital Outlay	62,807	0	21,000	32,941	50,866	0	50,866
Election Capital Outlay	15,000	0	5,000	0	20,000	0	20,000
Register of Deeds Equipment	3,618	0	2,500	1,700	4,418	0	4,418
District Court Equipment	19,574	0	0	2,597	16,977	0	16,977
Sheriff Equipment	23,052	0	4,027	5,970	21,109	0	21,109
Wireless E-911 Grant	5,114	0	0	0	5,114	0	5,114

(Continued)

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

OSBORNE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

STATEMENT 1

Page 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Fire District No. 1:							
Operating	5,798	0	36,786	42,169	415	273	688
Special Machinery and Equipment	35,814	0	28,197	0	64,011	0	64,011
Grant	1,526		0	1,526	0	0	0
Fire District No. 2:							
Operating	9,329	0	27,994	30,572	6,751	152	6,903
Special Machinery and Equipment	19,788	0	10,000	0	29,788	0	29,788
Fire District No. 3:							
Operating	2,500	0	42,552	42,083	2,969	140	3,109
Special Machinery and Equipment	46,135	0	24,050	7,098	63,087	0	63,087
Memorial	3,205	0	0	0	3,205	0	3,205
Grant	37,702	0	7,373	45,075	0	0	0
Hawkeye Township Special	0	0	29,680	29,680	0	0	0
Hancock Township Special	10	0	40,738	40,748	0	0	0
Sumner Township Special	0	0	59,549	59,549	0	0	0
Covert Township Special	0	0	28,257	28,257	0	0	0
Winfield Township Special	0	0	14,489	14,489	0	0	0
Independence Township Special	0	0	23,452	23,452	0	0	0
Grant Township Special	0	0	29,397	29,397	0	0	0
Lawrence Township Special	0	0	29,034	29,034	0	0	0
Victor Township Special	0	0	37,898	37,898	0	0	0
Kill Creek Township Special	0	0	103,111	93,660	9,451	0	9,451
Special Vehicle Fees	14,252	0	44,135	44,085	14,302	0	14,302
Prosecuting Attorney Training	3,906	0	270	161	4,015	0	4,015
Oil and Gas Valuation Depletion	122,814	0	0	122,814	0	0	0
Ambulance Memorial	1,477	0	1,225	0	2,702	0	2,702
Courthouse Centennial	117	0	500	117	500	0	500
American Heart Association Grant	0	0	0	0	0	0	0
WIC Grant Fund	3	0	215,042	215,044	1	0	1
JJA Health Grant	154	0	0	0	154	0	154
Veterans Memorial	3,589	0	0	0	3,589	0	3,589

(Continued)

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

OSBORNE COUNTY, KANSAS

STATEMENT 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Page 3

Regulatory Basis

For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Family Planning	\$ 20	0	30	50	0	0	0
Register of Deeds Technology	20,363	0	4,985	7,001	18,347	0	18,347
County Clerk Technology	2,693	0	1,240	1,440	2,493	0	2,493
County Treasurer Technology	2,693	0	1,240	1,767	2,166	0	2,166
Special Road and Bridge Improvement	802,013	0	266,760	398,074	670,699	0	670,699
Treasurer Capital Outlay	9,935	0	0	0	9,935	0	9,935
Emergency Management Equipment	29,570	0	0	0	29,570	0	29,570
Attorney Capital Outlay	2,326	0	0	0	2,326	0	2,326
Appraiser Capital Outlay	15,638	0	0	0	15,638	0	15,638
Covert Township Special Road	10,682	0	1,393	0	12,075	0	12,075
Grant Township Special Road	23,559	0	5,037	0	28,596	0	28,596
Hancock Township Special Road	13,121	0	3,842	0	16,963	0	16,963
Hawkeye Township Special Road	10,499	0	2,459	0	12,958	0	12,958
Independence Township Special Road	25,799	0	1,395	0	27,194	0	27,194
Kill Creek Township Special Road	0	0	26,000	0	26,000	0	26,000
Lawrence Township Special Road	11,665	0	5,581	0	17,246	0	17,246
Sumner Township Special Road	19,309	0	0	5,513	13,796	0	13,796
Victor Township Special Road	0	0	6,228	0	6,228	0	6,228
Winfield Township Special Road	12,191	0	4,212	0	16,403	0	16,403
Business Funds							
EMS - Ambulance Service	87,230	0	478,430	508,341	57,319	2,174	59,493
Special Ambulance	18,428	0	24,300	0	42,728	0	42,728
Waste Disposal	25,115	0	204,915	202,573	27,457	969	28,426
Solomon Valley E-Waste Coalation	45,527	0	9,000	3,151	51,376	0	51,376
Landfill Equipment	139,408	0	10,000	0	149,408	0	149,408
Capital Project Funds							
OCMH Bond Construction	0	0	1,000,100	70,256	929,844	0	929,844
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,397,235</u>	<u>2,263</u>	<u>8,885,525</u>	<u>7,557,802</u>	<u>4,727,221</u>	<u>36,921</u>	<u>4,764,142</u>

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

OSBORNE COUNTY, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2017

STATEMENT 1
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Cash on Hand	
County Treasurer	\$ 1,151
Sheriff	500
 The Farmers Bank - Osborne, Kansas	
Checking Accounts	665,299
Money Market Accounts	1,210,029
 State Bank of Downs - Downs, Kansas	
Money Market Accounts	1,720,332
 Sunflower Bank N.A. - Osborne, Kansas	
Checking Accounts	944,923
NOW Account	20,045
Savings Account	0
Money Market Account	4,888,253
 Security Bank of KC - Kansas City, Kansas	
Money Market Account	431,619
 Southwind Bank - Natoma, Kansas	
Checking Account	71,560
Money Market Account	<u>1,905,995</u>
 Total Cash	11,859,706
 Less Agency Funds per Schedule 3	<u>(7,095,564)</u>
 Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 4,764,142</u></u>

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

OSBORNE COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2017

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Osborne County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Osborne County (the municipality). The following related municipal entities are not included in the financial statement:

Osborne County Memorial Hospital. The Osborne County Memorial Hospital Board is appointed by the County Commission to oversee the operation of the county's hospital. The hospital can sue and be sued, and can buy, sell or lease real property. The County annually levies a tax for the maintenance of the hospital. The Hospital Board must obtain approval from the County Commission for bond issuances. Osborne County Memorial Hospital issues separately audited financial statements that may be obtained from the Chief Financial Officer, 424 W. New Hampshire St, Osborne, KS 67473.

Osborne County Fair Board. The Osborne County Fair Board is organized and operated under K.S.A. 2-132 to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. The County annually levies taxes for the board to be used for maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants. Unaudited financial reports for the Osborne County Fair Board can be obtained by contacting the Treasurer, Linda Ubelaker, at 535 N. 1st, Osborne, KS 67473.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2017:

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.

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.)

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.

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

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 regularly 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 municipality 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 municipality 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 directory rather than mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Road & Bridge, Mental Health, Mental Retardation, Wireless E-911, Fire District No. 2, and Kill Township were amended in this manner during the year ended December 31, 2017.

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 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 budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for agency funds, trust funds and certain special purpose and business 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, is 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

Depository Security. K.S.A. 9-1402 requires that before any deposit of public monies or funds be made by any municipality with any bank, savings and loan association or savings bank, such municipality shall obtain security for such deposit. We noted that as of December 31, 2017 that deposits did not appear to be adequately secured. This appears to be a violation of K.S.A. 9-1402.

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 in which the municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The 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, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were not legally secured at December 31, 2017.

At December 31, 2017, the County's carrying amount of deposits was \$11,858,055 and the bank balance was \$11,985,784. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,988,085 was covered by federal depository insurance, \$9,329,859 was collateralized with securities held by the pledging financial institutions' agents in the County's name and \$667,840 was unsecured.

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. At December 31, 2017, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. Defined Benefit Pension Plan

Plan Description. Osborne 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, Kansas 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 with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from Osborne County, Kansas, were \$175,994 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, the county's proportionate share of the collective net pension liability reported by KPERS was \$1,608,800. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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.

5. Other Capital Projects

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

		Project Authorization	Disbursements and Accounts Payable to Date
OCMH Bond Construction	\$	18,735,100	70,256

6. Other Long-Term Obligations from Operations

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. There is no cost to the County under this program.

Compensated Absences. The County's compensated absence policy permits employees, after having completed six full months of continuous employment, accumulate one working day a month to be credited to their vacation leave with a total accumulation of time not to exceed thirty days. An employee who leaves Osborne County after one year of continuous employment will be paid the unused balance of vacation leave credited to his record. The cost of accumulated vacation pay as of December 31, 2017 was \$91,754.

Each employee is entitled to one day of sick leave for each month worked. This time may be accumulated to one hundred twenty days. Any employee leaving County employment after age sixty-two or upon retirement will be paid half of their accumulated sick leave. The cost of accumulated sick leave as of December 31, 2017 was \$147,307.

7. Interfund Transactions

Operating transfers were as follows:

From	To	Authority	Amount
General	Computer Capital Outlay	K.S.A. 19-119	11,000
General	ROD Equipment	K.S.A. 19-119	2,500
Solid Waste	Landfill Equipment	K.S.A. 19-119	10,000
Road and Bridge	Special Machinery & Equipment	K.S.A. 68-141g	266,760
Road and Bridge	Special Road and Bridge Improvement	K.S.A. 68-590	266,760
Special Vehicle	General	K.S.A. 8-145	14,252
Special Vehicle	Computer Capital Outlay	K.S.A. 19-119	10,000
Election	Election Capital Outlay	K.S.A. 19-119	5,000
EMS-Ambulance	Special Ambulance	K.S.A. 12-110d	20,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	2,500
Fire District No. 1 - Operating	Fire District No. 1 - Special Machinery & Equipment	K.S.A. 19-3623e	21,142
Fire District No. 2 - Operating	Fire District No. 2 - Special Machinery & Equipment	K.S.A. 19-3623e	10,000
Fire District No. 3 - Operating	Fire District No. 3 - Special Machinery & Equipment	K.S.A. 19-3623e	21,000
Covert Township Special	Covert Township Special Road	K.S.A. 68-590	1,393
Grant Township Special	Grant Township Special Road	K.S.A. 68-590	5,037
Hancock Township Special	Hancock Township Special Road	K.S.A. 68-590	3,842
Hawkeye Township Special	Hawkeye Township Special Road	K.S.A. 68-590	2,459
Independence Township Special	Independence Township Special Road	K.S.A. 68-590	1,395
Lawrence Township Special	Lawrence Township Special Road	K.S.A. 68-590	5,581
Victor Township Special	Victor Township Special Road	K.S.A. 68-590	6,228
Winfield Township Special	Winfield Township Special Road	K.S.A. 68-590	4,212
Kill Creek Township Special	Kill Creek Township Special Road	K.S.A. 68-590	26,000

8. 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 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 Kansas Workers Risk Cooperative for Counties, a public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to Kansas Workers Risk Cooperative for Counties for workers compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperatives for Counties.

The County has also been unable to obtain property and casualty 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 Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The County pays annual premiums to Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association Multiline Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multiline Pool.

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. **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 government funds or the overall financial position of the County.

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 financial impact on the County.

10. **Liability for Landfill Closure and Postclosure Costs**

Permit No. 0184

State and federal laws and regulations require that the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County has closed this landfill site and has completed the closure. The County is incurring a liability based on the future closure and postclosure care costs that will be incurred at a future date.

The estimate of closure and postclosure care liability at year-end would be \$120,251. This liability is based on the use of 100.00 percent of the estimated capacity of the landfill. These amounts are based on what it would cost to perform the remaining closure and postclosure care in 2017. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and postclosure care cost.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, recordkeeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements. This landfill site is in closure and all costs are considered totally incurred.

Permit No. 0761

State and federal laws and regulations require that the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste Fund in this financial statement, the County is incurring a liability based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and post-closure care liability at year-end would be \$194,685. This liability is based on the use of 19.95 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$781,160 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2017. The County expects the landfill to continue to operate for approximately fifty-six years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, recordkeeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

11. 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.

12. Long-term Debt

Changes in long-term liabilities for Osborne County, Kansas for the year ended December 31, 2017, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
General Obligation Bonds Series 2017	2.97%	12/28/17	500,000	12/01/21	\$ 0	500,000	0	500,000	0
Temporary Notes:									
General Obligation Temporary Notes Series 2017	2.97%	12/28/17	18,235,000	12/01/19	0	500,000	0	500,000	0
Capital Leases:									
Heating & AC Lease Purchase	2.75%	04/15/13	175,673	04/15/18	54,858	0	27,057	27,801	1,508
Landfill Building	2.44%	12/31/13	90,782	02/05/18	36,794	0	18,194	18,600	896
Total Capital Leases					91,652	0	45,251	46,401	2,404
Total Contractual Indebtedness					91,652	1,000,000	45,251	1,046,401	2,404

12. Long-term Debt

Current maturities of long-term debt and interest through maturity are as follows:

	2018	2019	2020	2021	2022	Total
PRINCIPAL						
General Obligation Bonds:						
General Obligation Bonds Series 2017	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>500,000</u>
Temporary Notes:						
General Obligation Temporary Notes Series 2017	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
Capital Leases:						
Heating & AC Lease Purchase	27,801	0	0	0	0	27,801
Landfill Building	<u>18,600</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,600</u>
Total Principal	<u>46,401</u>	<u>500,000</u>	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>1,046,401</u>
INTEREST						
General Obligation Bonds:						
General Obligation Bonds Series 2017	<u>13,736</u>	<u>14,850</u>	<u>14,850</u>	<u>14,850</u>	<u>0</u>	<u>58,286</u>
Temporary Notes:						
General Obligation Temporary Notes Series 2017	<u>58,026</u>	<u>449,015</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>507,041</u>
Capital Leases:						
Heating & AC Lease Purchase	764	0	0	0	0	764
Landfill Building	<u>490</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>490</u>
Total Interest	<u>73,016</u>	<u>463,865</u>	<u>14,850</u>	<u>14,850</u>	<u>0</u>	<u>566,581</u>
Total Principal and Interest	<u>\$ 119,417</u>	<u>963,865</u>	<u>14,850</u>	<u>514,850</u>	<u>0</u>	<u>1,612,982</u>

OSBORNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2017

OSBORNE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 1
Page 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:					
General Funds					
General	\$ 3,080,207	28,418	3,108,625	2,733,153	(375,472)
Special Purpose Funds					
Road and Bridge	1,095,525	417,824	1,513,349	1,506,878	(6,471)
Fair Building	12,087	0	12,087	12,087	0
Fair Premium	12,000	0	12,000	11,746	(254)
Health Nurse	170,200	23,029	193,229	175,862	(17,367)
Appraiser's Cost	130,630	0	130,630	115,343	(15,287)
Employee Benefits	58,466	0	58,466	0	(58,466)
Direct Election	48,000	0	48,000	29,347	(18,653)
Mental Health	32,300	0	32,300	32,238	*
Mental Retardation	13,200	0	13,200	13,103	*
Conservation District	18,000	0	18,000	18,000	0
Hospital Maintenance	338,611	0	338,611	326,311	(12,300)
Noxious Weed	199,225	0	199,225	165,827	(33,398)
Noxious Weed Capital Outlay	13,407	0	13,407	0	(13,407)
Special Alcohol Abuse Program	5,850	0	5,850	0	(5,850)
Tourism Promotion	6,000	0	6,000	0	(6,000)
Historical Society	2,000	0	2,000	2,000	0
Wireless 911	21,100	0	21,100	0	(21,100)
Osborne County 911 Fund	146,680	0	146,680	51,891	(94,789)
Health Department Capital Outlay	47,331	0	47,331	0	(47,331)
Fire District No. 1 - Operating	42,564	0	42,564	42,169	(395)
Fire District No. 2 - Operating	38,738	0	38,738	30,572	(8,166)
Fire District No. 3 - Operating	45,195	0	45,195	42,083	(3,112)
Hawkeye Township Special	30,094	0	30,094	29,680	(414)
Hancock Township Special	50,326	0	50,326	40,748	(9,578)
Sumner Township Special	65,637	0	65,637	59,549	(6,088)
Covert Township Special	28,452	0	28,452	28,257	(195)
Winfield Township Special	19,011	0	19,011	14,489	(4,522)
Independence Township Special	29,904	0	29,904	23,452	(6,452)
Grant Township Special	31,892	0	31,892	29,397	(2,495)
Lawrence Township Special	29,373	0	29,373	29,034	(339)
Victor Township Special	38,044	0	38,044	37,898	(146)
Kill Creek Township Special	104,000	0	104,000	93,660	(10,340)
Business Funds					
EMS - Ambulance Service	525,850	1,726	527,576	508,341	(19,235)
Waste Disposal	250,030	0	250,030	202,573	(47,457)
Solomon Valley E-Waste Coalition	50,000	0	50,000	3,151	(46,849)

* Exempt from Budget Law

OSBORNE COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 2,562,803	2,576,838	(14,035)
Delinquent Tax	12,196	0	12,196
Motor Vehicle Tax	139,830	153,643	(13,813)
Recreational Vehicle Tax	2,676	2,809	(133)
16/20M Tax	11,669	28,267	(16,598)
Commerical Vehicle Tax	7,488	9,133	(1,645)
Watercraft Tax	1,307	0	1,307
Intangible Tax	19,573	19,000	573
Local Retailers Sales Tax	113,104	115,000	(1,896)
Comp Use Tax	17,413	20,000	(2,587)
Intergovernmental			
Mineral Production	1,868	5,500	(3,632)
Licenses, Fees and Permits			
Mortgage Registration	17,478	0	17,478
County Officer Fees	31,893	17,500	14,393
Drivers License Fees	507	400	107
Antique Fees	1,760	1,800	(40)
Diversion Fees	1,000	2,000	(1,000)
Attorney Fees	1,311	4,000	(2,689)
Other Fees and Permits	1,810	1,200	610
Charges for Services			
Copy Machine	1,477	2,200	(723)
Publication Costs	584	4,000	(3,416)
Downs Police Service	82,500	82,500	0
Jail Care	0	3,500	(3,500)
Miscellaneous			
County Farm Income	26,931	1,000	25,931
Miscellaneous	33,738	0	33,738
Grants	30,000	0	30,000
Interest on Idle Funds	17,874	14,000	3,874
Interest on Delinquent Tax	13,746	12,000	1,746
Interest on Motor Vehicle	360	500	(140)
Reimbursed Expenses	28,418	0	28,418
Transfer from Special Vehicle	14,252	0	14,252
Total Receipts	<u>3,195,566</u>	<u>3,076,790</u>	<u>118,776</u>

OSBORNE COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 2

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	\$ 110,481	100,000	10,481
County Clerk	79,860	107,496	(27,636)
County Treasurer	120,927	137,263	(16,336)
County Attorney	69,937	70,670	(733)
Register of Deeds	61,092	62,340	(1,248)
Sheriff - Department Operations	688,284	695,822	(7,538)
Jail Care-Transfer to Sheriff Capital Outlay	0	3,500	(3,500)
Unified Court - Operating	11,090	20,000	(8,910)
Unified Court - Attorney Fees	17,649	22,000	(4,351)
CASA	2,500	2,500	0
Courthouse General	90,670	79,670	11,000
Audit	36,187	34,500	1,687
Emergency Management	19,335	29,300	(9,965)
Computer Operations	6,179	32,984	(26,805)
Copy Machine	1,321	2,500	(1,179)
Major Building Repairs	200,130	232,296	(32,166)
Heating & AC Lease Payments	28,565	28,566	(1)
911 Expenses	2,828	0	2,828
NWK Area Agency on Aging	4,000	4,000	0
NKDSUS	0	900	(900)
Child Advocacy	0	2,500	(2,500)
Web-Site	0	2,900	(2,900)
GIS Mapping	10,000	12,000	(2,000)
Transfer to Computer Capital Outlay	11,000	0	11,000
Transfer to Register of Deeds Equipment	2,500	0	2,500
Employee Benefits:			
Social Security/Medicare	146,117	178,500	(32,383)
State Retirement	175,994	270,000	(94,006)
Employee Health Insurance	785,631	888,000	(102,369)
Unemployment Insurance	2,071	12,500	(10,429)
Workers' Compensation	48,805	47,500	1,305
Adjustment for Qualifying Budget Credits:			
Reimbursed Expense	0	28,418	(28,418)
Total Expenditures	<u>2,733,153</u>	<u>3,108,625</u>	<u>(375,472)</u>
Prior Year Cancelled Encumbrances	2,149		
Receipts Over (Under) Expenditures	462,413		
Unencumbered Cash, Beginning	<u>588,851</u>		
Unencumbered Cash, Ending	<u><u>\$ 1,053,413</u></u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

ROAD AND BRIDGE FUND

Page 3

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Over)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 745,150	749,327	(4,177)
Delinquent Tax	5,344	0	5,344
Motor Vehicle Tax	60,062	56,164	3,898
Recreational Vehicle Tax	1,087	1,027	60
16/20M Tax	10,166	10,334	(168)
Commercial Vehicle Tax	2,910	3,338	(428)
Watercraft Tax	478	0	478
Intergovernmental			
Special City County Highway	262,502	255,335	7,167
State Equalization	1,278	0	1,278
Miscellaneous	104	0	104
Kansas Department of Transportation	60,239	0	60,239
Reimbursed Expenses	<u>357,585</u>	<u>0</u>	<u>357,585</u>
 Total Receipts	 <u>1,506,905</u>	 <u>1,075,525</u>	 <u>431,380</u>
Expenditures:			
Personal Services	523,027	585,000	(61,973)
Commodities	390,967	303,790	87,177
Contractual Services	51,091	52,635	(1,544)
Capital Outlay	8,273	34,100	(25,827)
Transfer to Special Machinery and Equipment	266,760	100,000	166,760
Transfer to Special Road and Bridge Improvement	266,760	20,000	246,760
Adjustment for Qualifying Budget Credits:			
State Aid	0	60,239	(60,239)
Reimbursed Expenses	<u>0</u>	<u>357,585</u>	<u>(357,585)</u>
 Total Expenditures	 <u>1,506,878</u>	 <u>1,513,349</u>	 <u>(6,471)</u>
Receipts Over (Under) Expenditures	27		
Unencumbered Cash, Beginning	<u>2,714</u>		
 Unencumbered Cash, Ending	 <u>\$ 2,741</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

FAIR BUILDING FUND

Page 4

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 10,944	11,007	(63)
Delinquent Tax	80	0	80
Motor Vehicle Tax	907	853	54
Recreational Vehicle Tax	16	16	0
16/20M Tax	150	157	(7)
Commerical Vehicle Tax	44	51	(7)
Watercraft Tax	7	0	7
Total Receipts	<u>12,148</u>	<u>12,084</u>	<u>64</u>
Expenditures:			
Appropriations	<u>12,087</u>	<u>12,087</u>	<u>0</u>
Receipts Over (Under) Expenditures	61		
Unencumbered Cash, Beginning	<u>159</u>		
Unencumbered Cash, Ending	<u><u>\$ 220</u></u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

FAIR PREMIUM FUND

Page 5

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 6,798	6,834	(36)
Delinquent Tax	49	0	49
Motor Vehicle Tax	556	522	34
Recreational Vehicle Tax	10	10	0
16/20M Tax	91	96	(5)
Commercial Vehicle Tax	27	31	(4)
Watercraft Tax	4	0	4
Total Receipts	<u>7,535</u>	<u>7,493</u>	<u>42</u>
Expenditures:			
Appropriations	<u>11,746</u>	<u>12,000</u>	<u>(254)</u>
Total Expenditures	<u>11,746</u>	<u>12,000</u>	<u>(254)</u>
Receipts Over (Under) Expenditures	(4,211)		
Unencumbered Cash, Beginning	<u>4,639</u>		
Unencumbered Cash, Ending	<u>\$ 428</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

HEALTH NURSE FUND

Page 6

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 35,675	35,849	(174)
Delinquent Tax	318	0	318
Motor Vehicle Tax	2,956	2,842	114
Recreational Vehicle Tax	54	52	2
16/20M Tax	457	523	(66)
Commercial Vehicle Tax	146	169	(23)
Watercraft Tax	24	0	24
Charges for Services			
Patient Fees	79,300	62,000	17,300
Grants			
WIC	15,947	12,500	3,447
Immunization	1,009	750	259
Bioterrorism	9,589	0	9,589
Kan Be Healthy	1,738	2,200	(462)
Maternal Infant	2,530	1,000	1,530
Other	7,561	0	7,561
Reimbursed Expenses	643	0	643
Total Receipts	<u>157,947</u>	<u>117,885</u>	<u>40,062</u>
Expenditures:			
Personal Services	87,588	93,000	(5,412)
Commodities	54,570	38,500	16,070
Contractual Services	29,114	36,700	(7,586)
Capital Outlay	4,590	2,000	2,590
Transfer to Health Capital Outlay	0	0	0
Adjustment for Qualifying Budget Credits:			
Excess Grants	0	22,386	(22,386)
Reimbursed Expenses	0	643	(643)
Total Expenditures	<u>175,862</u>	<u>193,229</u>	<u>(17,367)</u>
Receipts Over (Under) Expenditures	(17,915)		
Unencumbered Cash, Beginning	<u>89,708</u>		
Unencumbered Cash, Ending	<u>\$ 71,793</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

APPRAISER'S COST FUND

Page 7

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 112,462	113,025	(563)
Delinquent Tax	616	0	616
Motor Vehicle Tax	7,204	6,922	282
Recreational Vehicle Tax	132	127	5
16/20M Tax	1,121	1,274	(153)
Commercial Vehicle Tax	355	411	(56)
Watercraft Tax	59	0	59
Charges for Services	225	0	225
Miscellaneous	273	0	273
Total Receipts	<u>122,447</u>	<u>121,759</u>	<u>688</u>
Expenditures:			
Personal Services	65,475	106,680	(41,205)
Commodities	4,224	5,000	(776)
Contractual Services	45,644	16,450	29,194
Capital Outlay	0	2,000	(2,000)
Transfer to Appraiser Capital Outlay	0	500	(500)
Total Expenditures	<u>115,343</u>	<u>130,630</u>	<u>(15,287)</u>
Receipts Over (Under) Expenditures	7,104		
Unencumbered Cash, Beginning	<u>12,888</u>		
Unencumbered Cash, Ending	<u>\$ 19,992</u>		

OSBORNE COUNTY, KANSAS
EMPLOYEE BENEFITS FUND

SCHEDULE 2

Page 8

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	\$ 5,147	0	5,147
Motor Vehicle Tax	26,517	0	26,517
Recreational Vehicle Tax	323	0	323
16/20M Tax	17,485	0	17,485
Commercial Vehicle Tax	511	0	511
Payroll Deductions	<u>0</u>	<u>53,000</u>	<u>(53,000)</u>
Total Receipts	<u>49,983</u>	<u>53,000</u>	<u>(3,017)</u>
Expenditures:			
Employee Health Insurance	<u>0</u>	<u>58,466</u>	<u>(58,466)</u>
Total Expenditures	<u>0</u>	<u>58,466</u>	<u>(58,466)</u>
Receipts Over (Under) Expenditures	49,983		
Unencumbered Cash, Beginning	<u>86,652</u>		
Unencumbered Cash, Ending	<u>\$ 136,635</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

DIRECT ELECTION FUND

Page 9

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 20,266	20,404	(138)
Delinquent Tax	264	0	264
Motor Vehicle Tax	3,203	3,162	41
Recreational Vehicle Tax	59	58	1
16/20M Tax	454	582	(128)
Commercial Vehicle Tax	160	188	(28)
Watercraft Tax	27	0	27
Total Receipts	<u>24,433</u>	<u>24,394</u>	<u>39</u>
Expenditures:			
Personal Services	6,200	6,200	0
Commodities	448	8,000	(7,552)
Contractual Services	17,699	33,800	(16,101)
Transfer to Election Capital Outlay	5,000	0	5,000
Total Expenditures	<u>29,347</u>	<u>48,000</u>	<u>(18,653)</u>
Receipts Over (Under) Expenditures	(4,914)		
Unencumbered Cash, Beginning	<u>10,564</u>		
Unencumbered Cash, Ending	<u>\$ 5,650</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

MENTAL HEALTH FUND

Page 10

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 29,031	29,152	(121)
Delinquent Tax	213	0	213
Motor Vehicle Tax	2,410	2,258	152
Recreational Vehicle Tax	44	41	3
16/20M Tax	404	415	(11)
Commercial Vehicle Tax	117	134	(17)
Watercraft Tax	19	0	19
Total Receipts	<u>32,238</u>	<u>32,000</u>	<u>238</u>
Expenditures:			
Appropriations	<u>32,238</u>	<u>32,300</u>	<u>(62)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

*Exempt from Budget Law per K.S.A. 19-4007

OSBORNE COUNTY, KANSAS
MENTAL RETARDATION FUND

SCHEDULE 2

Page 11

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 11,791	11,828	(37)
Delinquent Tax	87	0	87
Motor Vehicle Tax	987	929	58
Recreational Vehicle Tax	18	17	1
16/20M Tax	164	171	(7)
Commercial Vehicle Tax	48	55	(7)
Watercraft Tax	<u>8</u>	<u>0</u>	<u>8</u>
Total Receipts	<u>13,103</u>	<u>13,000</u>	<u>103</u>
Expenditures:			
Appropriations	<u>13,103</u>	<u>13,200</u>	<u>(97)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>		

*Exempt from Budget Law per K.S.A. 19-4007

OSBORNE COUNTY, KANSAS
CONSERVATION DISTRICT FUND

SCHEDULE 2

Page 12

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 16,338	16,391	(53)
Delinquent Tax	117	0	117
Motor Vehicle Tax	1,357	1,275	82
Recreational Vehicle Tax	25	23	2
16/20M Tax	225	235	(10)
Commercial Vehicle Tax	66	76	(10)
Watercraft Tax	<u>11</u>	<u>0</u>	<u>11</u>
Total Receipts	<u>18,139</u>	<u>18,000</u>	<u>139</u>
Expenditures:			
Appropriations	<u>18,000</u>	<u>18,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	139		
Unencumbered Cash, Beginning	<u>77</u>		
Unencumbered Cash, Ending	<u><u>\$ 216</u></u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

HOSPITAL MAINTENANCE FUND

Page 13

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 299,791	310,492	(10,701)
Delinquent Tax	1,522	0	1,522
Motor Vehicle Tax	21,097	22,286	(1,189)
Recreational Vehicle Tax	398	408	(10)
16/20M Tax	2,274	4,100	(1,826)
Commercial Vehicle Tax	1,099	1,325	(226)
Watercraft Tax	189	0	189
Total Receipts	<u>326,370</u>	<u>338,611</u>	<u>(12,241)</u>
Expenditures:			
Appropriations	<u>326,311</u>	<u>338,611</u>	<u>(12,300)</u>
Receipts Over (Under) Expenditures	59		
Unencumbered Cash, Beginning	<u>87</u>		
Unencumbered Cash, Ending	<u><u>\$ 146</u></u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

NOXIOUS WEED FUND

Page 14

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 75,492	75,910	(418)
Delinquent Tax	592	0	592
Motor Vehicle Tax	6,816	6,412	404
Recreational Vehicle Tax	124	117	7
16/20M Tax	1,133	1,180	(47)
Commercial Vehicle Tax	331	381	(50)
Watercraft Tax	55	0	55
Charges for Services and Reimbursements	<u>82,927</u>	<u>115,225</u>	<u>(32,298)</u>
Total Receipts	<u>167,470</u>	<u>199,225</u>	<u>(31,755)</u>
Expenditures:			
Personal Services	74,015	69,400	4,615
Commodities	78,836	113,325	(34,489)
Contractual Services	10,476	12,500	(2,024)
Capital Outlay	0	4,000	(4,000)
Transfer to Noxious Weed Capital Outlay	<u>2,500</u>	<u>0</u>	<u>2,500</u>
Total Expenditures	<u>165,827</u>	<u>199,225</u>	<u>(33,398)</u>
Receipts Over (Under) Expenditures	1,643		
Unencumbered Cash, Beginning	<u>919</u>		
Unencumbered Cash, Ending	<u>\$ 2,562</u>		

OSBORNE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2

Page 15

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Sale of Equipment	\$ 0	0	0
Transfer from Noxious Weed	<u>2,500</u>	<u>4,000</u>	<u>(1,500)</u>
Total Receipts	<u>2,500</u>	<u>4,000</u>	<u>(1,500)</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>13,407</u>	<u>(13,407)</u>
Receipts Over (Under) Expenditures	2,500		
Unencumbered Cash, Beginning	<u>7,157</u>		
Unencumbered Cash, Ending	<u>\$ 9,657</u>		

OSBORNE COUNTY, KANSAS
SPECIAL ALCOHOL ABUSE PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2

Page 16

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Intergovernmental	\$ 1,668	<u>2,000</u>	<u>(332)</u>
Expenditures:			
Contractual Services	<u>0</u>	<u>5,850</u>	<u>(5,850)</u>
Receipts Over (Under) Expenditures	1,668		
Unencumbered Cash, Beginning	<u>8,925</u>		
Unencumbered Cash, Ending	<u>\$ 10,593</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

TOURISM PROMOTION FUND

Page 17

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
State of Kansas	\$ 2,582	3,000	(418)
Expenditures:			
Contractual Services	0	6,000	(6,000)
Prior Year Cancelled Encumbrances	65		
Receipts Over (Under) Expenditures	2,582		
Unencumbered Cash, Beginning	2,877		
Unencumbered Cash, Ending	\$ 5,524		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

HISTORICAL SOCIETY FUND

Page 18

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,848	1,821	27
Delinquent Tax	13	0	13
Motor Vehicle Tax	149	139	10
Recreational Vehicle Tax	3	3	0
16/20M Tax	25	26	(1)
Commercial Vehicle Tax	7	8	(1)
Watercraft Tax	1	0	1
Total Receipts	<u>2,046</u>	<u>1,997</u>	<u>49</u>
Expenditures:			
Appropriations	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	46		
Unencumbered Cash, Beginning	<u>739</u>		
Unencumbered Cash, Ending	<u>\$ 785</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

WIRELESS E-911 FUND

Page 19

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Wireless 911 Tax	\$ 0	0	0
Expenditures:			
Commodities	0	0	0
Contractual Services	0	21,100	(21,100)
Total Expenditures	0	21,100	(21,100)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

OSBORNE COUNTY 911 FUND

Page 20

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Grants	0	0	0
911 Tax	<u>52,282</u>	<u>52,033</u>	<u>249</u>
Total Receipts	<u>52,282</u>	<u>52,033</u>	<u>249</u>
Expenditures:			
Contractual Services	<u>51,891</u>	<u>146,680</u>	<u>(94,789)</u>
Prior Year Cancelled Encumbrances	49		
Receipts Over (Under) Expenditures	391		
Unencumbered Cash, Beginning	<u>231,679</u>		
Unencumbered Cash, Ending	<u>\$ 232,119</u>		

OSBORNE COUNTY, KANSAS
HEALTH DEPARTMENT CAPITAL OUTLAY
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2

Page 21

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Transfer from Health Nurse	\$ 0	<u> 0</u>	<u> 0</u>
Expenditures:			
Capital Outlay	<u> 0</u>	<u> 47,331</u>	<u> (47,331)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u> 94,662</u>		
Unencumbered Cash, Ending	<u>\$ 94,662</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

FIRE DISTRICT NO. 1

Page 22

OPERATING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 33,583	34,050	(467)
Delinquent Tax	172	0	172
Motor Vehicle Tax	2,242	1,838	404
Recreational Vehicle Tax	49	49	0
16/20M Tax	676	714	(38)
Commerical Vehicle Tax	44	59	(15)
Watercraft Tax	20	0	20
Total Receipts	<u>36,786</u>	<u>36,710</u>	<u>76</u>
Expenditures:			
Commodities	4,655	12,500	(7,845)
Contractual Services	16,280	11,000	5,280
Capital Outlay	92	0	92
Transfer to OFD #1 Special Machinery and Equipment	<u>21,142</u>	<u>19,064</u>	<u>2,078</u>
Total Expenditures	<u>42,169</u>	<u>42,564</u>	<u>(395)</u>
Receipts Over (Under) Expenditures	(5,383)		
Unencumbered Cash, Beginning	<u>5,798</u>		
Unencumbered Cash, Ending	<u>\$ 415</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

FIRE DISTRICT NO. 2

Page 23

OPERATING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 26,030	26,867	(837)
Delinquent Tax	157	0	157
Motor Vehicle Tax	1,295	1,741	(446)
Recreational Vehicle Tax	47	57	(10)
16/20M Tax	291	272	19
Commercial Vehicle Tax	174	139	35
Total Receipts	<u>27,994</u>	<u>29,076</u>	<u>(1,082)</u>
Expenditures:			
Commodities	2,173	4,000	(1,827)
Contractual Services	18,399	26,056	(7,657)
Transfer to OFD #2 Special Machinery & Equipment	10,000	8,682	1,318
Total Expenditures	<u>30,572</u>	<u>38,738</u>	<u>(8,166)</u>
Receipts Over (Under) Expenditures	(2,578)		
Unencumbered Cash, Beginning	<u>9,329</u>		
Unencumbered Cash, Ending	<u>\$ 6,751</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

FIRE DISTRICT NO. 3

Page 24

OPERATING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 37,750	37,990	(240)
Delinquent Tax	125	0	125
Motor Vehicle Tax	1,426	1,700	(274)
Recreational Vehicle Tax	43	45	(2)
16/20M Tax	445	679	(234)
Commercial Vehicle Tax	82	42	40
Watercraft Tax	12	0	12
Reimbursed Expenses	<u>2,669</u>	<u>0</u>	<u>2,669</u>
Total Receipts	<u>42,552</u>	<u>40,456</u>	<u>2,096</u>
Expenditures:			
Commodities	9,243	15,500	(6,257)
Contractual Services	11,840	16,500	(4,660)
Transfer to OFD #3 Special Machinery & Equipment	<u>21,000</u>	<u>13,195</u>	<u>7,805</u>
Total Expenditures	<u>42,083</u>	<u>45,195</u>	<u>(3,112)</u>
Receipts Over (Under) Expenditures	469		
Unencumbered Cash, Beginning	<u>2,500</u>		
Unencumbered Cash, Ending	<u>\$ 2,969</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

HAWKEYE TOWNSHIP SPECIAL

Page 25

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 26,688	26,940	(252)
Delinquent Tax	7	0	7
Motor Vehicle Tax	965	1,147	(182)
Recreational Vehicle Tax	31	32	(1)
16/20M Tax	272	319	(47)
Watercraft Tax	6	0	6
Intangible Tax	306	306	0
State of Kansas	<u>1,405</u>	<u>1,350</u>	<u>55</u>
Total Receipts	<u>29,680</u>	<u>30,094</u>	<u>(414)</u>
Expenditures:			
Contractual Services	27,221	30,094	(2,873)
Transfer to Hawkeye Township Special Road	<u>2,459</u>	<u>0</u>	<u>2,459</u>
Total Expenditures	<u>29,680</u>	<u>30,094</u>	<u>(414)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

HANCOCK TOWNSHIP SPECIAL

Page 26

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 38,497	38,828	(331)
Delinquent Tax	14	0	14
Motor Vehicle Tax	526	1,169	(643)
Recreational Vehicle Tax	33	44	(11)
16/20M Tax	371	454	(83)
Watercraft Tax	32	0	32
Intangible Tax	119	120	(1)
State of Kansas	<u>1,146</u>	<u>1,100</u>	<u>46</u>
Total Receipts	<u>40,738</u>	<u>41,715</u>	<u>(977)</u>
Expenditures:			
Contractual Services	36,906	40,760	(3,854)
Transfer to Hancock Township Special Road	<u>3,842</u>	<u>9,566</u>	<u>(5,724)</u>
Total Expenditures	<u>40,748</u>	<u>50,326</u>	<u>(9,578)</u>
Receipts Over (Under) Expenditures	(10)		
Unencumbered Cash, Beginning	<u>10</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

SUMNER TOWNSHIP SPECIAL

Page 27

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 53,113	53,773	(660)
Delinquent Tax	183	0	183
Motor Vehicle Tax	3,257	2,294	963
Recreational Vehicle Tax	52	49	3
16/20M Tax	739	481	258
Commercial Vehicle Tax	323	177	146
Watercraft Tax	42	0	42
Intangible Tax	447	540	(93)
State of Kansas	<u>1,393</u>	<u>1,385</u>	<u>8</u>
Total Receipts	<u>59,549</u>	<u>58,699</u>	<u>850</u>
Expenditures:			
Contractual Services	59,549	56,740	2,809
Transfer to Sumner Township Special Road	<u>0</u>	<u>8,897</u>	<u>(8,897)</u>
Total Expenditures	<u>59,549</u>	<u>65,637</u>	<u>(6,088)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

COVERT TOWNSHIP SPECIAL

Page 28

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 26,055	26,130	(75)
Delinquent Tax	205	0	205
Motor Vehicle Tax	330	232	98
Recreational Vehicle Tax	15	0	15
16/20M Tax	311	394	(83)
Intangible Tax	189	194	(5)
State of Kansas	<u>1,152</u>	<u>1,200</u>	<u>(48)</u>
Total Receipts	<u>28,257</u>	<u>28,150</u>	<u>107</u>
Expenditures:			
Contractual Services	26,864	28,452	(1,588)
Transfer to Covert Township Special Road	<u>1,393</u>	<u>0</u>	<u>1,393</u>
Total Expenditures	<u>28,257</u>	<u>28,452</u>	<u>(195)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

WINFIELD TOWNSHIP SPECIAL

Page 29

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 13,180	13,585	(405)
Delinquent Tax	11	0	11
Motor Vehicle Tax	339	310	29
Recreational Vehicle Tax	7	8	(1)
16/20M Tax	153	440	(287)
Intangible Tax	38	492	(454)
State of Kansas	<u>761</u>	<u>725</u>	<u>36</u>
Total Receipts	<u>14,489</u>	<u>15,560</u>	<u>(1,071)</u>
Expenditures:			
Contractual Services	10,277	15,050	(4,773)
Transfer to Winfield Township Special Road	<u>4,212</u>	<u>3,961</u>	<u>251</u>
Total Expenditures	<u>14,489</u>	<u>19,011</u>	<u>(4,522)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
INDEPENDENCE TOWNSHIP SPECIAL

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 19,457	19,805	(348)
Delinquent Tax	224	0	224
Motor Vehicle Tax	844	850	(6)
Recreational Vehicle Tax	10	18	(8)
16/20M Tax	483	560	(77)
Watercraft Tax	0	0	0
Intangible Tax	1,396	1,975	(579)
State of Kansas	<u>1,038</u>	<u>950</u>	<u>88</u>
Total Receipts	<u>23,452</u>	<u>24,158</u>	<u>(706)</u>
Expenditures:			
Contractual Services	22,057	24,735	(2,678)
Transfer to Independence Township Special Road	<u>1,395</u>	<u>5,169</u>	<u>(3,774)</u>
Total Expenditures	<u>23,452</u>	<u>29,904</u>	<u>(6,452)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

GRANT TOWNSHIP SPECIAL

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 26,756	27,188	(432)
Delinquent Tax	34	0	34
Motor Vehicle Tax	675	928	(253)
Recreational Vehicle Tax	23	33	(10)
16/20M Tax	566	610	(44)
Commercial Vehicle Tax	63	61	2
Watercraft Tax	7	0	7
Intangible Tax	20	65	(45)
State of Kansas	<u>1,253</u>	<u>1,200</u>	<u>53</u>
Total Receipts	<u>29,397</u>	<u>30,085</u>	<u>(688)</u>
Expenditures:			
Contractual Services	24,360	29,285	(4,925)
Transfer to Grant Township Special Road	<u>5,037</u>	<u>2,607</u>	<u>2,430</u>
Total Expenditures	<u>29,397</u>	<u>31,892</u>	<u>(2,495)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

LAWRENCE TOWNSHIP SPECIAL

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 25,351	25,811	(460)
Delinquent Tax	34	0	34
Motor Vehicle Tax	1,000	929	71
Recreational Vehicle Tax	0	10	(10)
16/20M Tax	186	216	(30)
Commercial Vehicle Tax	41	0	41
Watercraft Tax	2	0	2
Intangible Tax	1,078	1,100	(22)
State of Kansas	<u>1,342</u>	<u>1,300</u>	<u>42</u>
Total Receipts	<u>29,034</u>	<u>29,366</u>	<u>(332)</u>
Expenditures:			
Contractual Services	23,453	27,030	(3,577)
Transfer to Lawrence Township Special Road	<u>5,581</u>	<u>2,343</u>	<u>3,238</u>
Total Expenditures	<u>29,034</u>	<u>29,373</u>	<u>(339)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

VICTOR TOWNSHIP SPECIAL

Page 33

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 35,593	35,629	(36)
Motor Vehicle Tax	772	962	(190)
Recreational Vehicle Tax	0	12	(12)
16/20M Tax	288	241	47
Watercraft Tax	5	0	5
State of Kansas	<u>1,240</u>	<u>1,200</u>	<u>40</u>
Total Receipts	<u>37,898</u>	<u>38,044</u>	<u>(146)</u>
Expenditures:			
Contractual Services	31,670	37,380	(5,710)
Transfer to Victor Township Special Road	<u>6,228</u>	<u>664</u>	<u>5,564</u>
Total Expenditures	<u>37,898</u>	<u>38,044</u>	<u>(146)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
KILL CREEK TOWNSHIP SPECIAL

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 28,241	28,242	(1)
Delinquent Tax	44	44	0
Motor Vehicle Tax	116	116	0
Recreational Vehicle Tax	0	0	0
16/20M Tax	217	217	0
Commercial Vehicle Tax	30	30	0
Intangible Tax	515	515	0
State of Kansas	1,196	1,196	0
Sale of Assets	35,300	0	35,300
Transfer of funds from Kill Creek TWP	<u>37,452</u>	<u>0</u>	<u>37,452</u>
Total Receipts	<u>103,111</u>	<u>30,360</u>	<u>72,751</u>
Expenditures:			
Contractual Services	57,760	104,000	(46,240)
Capital Outlay	9,900	0	9,900
Transfer to Kill Creek Township Special Road	<u>26,000</u>	<u>0</u>	<u>26,000</u>
Total Expenditures	<u>93,660</u>	<u>104,000</u>	<u>(10,340)</u>
Receipts Over (Under) Expenditures	9,451		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 9,451</u></u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

EMS - AMBULANCE SERVICE FUND

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 259,562	261,033	(1,471)
Delinquent Tax	1,601	0	1,601
Motor Vehicle Tax	20,577	20,423	154
Recreational Vehicle Tax	380	374	6
16/20M Tax	2,864	3,758	(894)
Commercial Vehicle Tax	1,034	1,214	(180)
Watercraft Tax	174	0	174
Charges for Services	145,512	180,000	(34,488)
City of Osborne EMS Service	27,000	27,000	0
City of Downs EMS Service	18,000	18,000	0
Miscellaneous	0	0	0
Reimbursed Expenses	<u>1,726</u>	<u>0</u>	<u>1,726</u>
Total Receipts	<u>478,430</u>	<u>511,802</u>	<u>(33,372)</u>
Expenditures:			
Personal Services	424,131	420,000	4,131
Commodities	37,285	52,850	(15,565)
Contractual Services	26,366	29,500	(3,134)
Capital Outlay	559	23,500	(22,941)
Transfer to Special Ambulance	20,000	0	20,000
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>1,726</u>	<u>(1,726)</u>
Total Expenditures	<u>508,341</u>	<u>527,576</u>	<u>(19,235)</u>
Receipts Over (Under) Expenditures	(29,911)		
Unencumbered Cash, Beginning	<u>87,230</u>		
Unencumbered Cash, Ending	<u>\$ 57,319</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

WASTE DISPOSAL FUND

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Special Assessments	\$ 173,629	176,000	(2,371)
Collections	14,010	18,000	(3,990)
Recycle Material Sold	15,791	15,000	791
Miscellaneous	408	0	408
Reimbursed Expenses	1,077	0	1,077
	<u>204,915</u>	<u>209,000</u>	<u>(4,085)</u>
Total Receipts			
Expenditures:			
Personal Services	78,162	90,000	(11,838)
Commodities	34,508	29,550	4,958
Contractual Services	60,813	23,980	36,833
Capital Outlay	0	31,500	(31,500)
Building Lease	19,090	20,000	(910)
Transfer to Landfill Equipment	10,000	55,000	(45,000)
	<u>202,573</u>	<u>250,030</u>	<u>(47,457)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	2,342		
Unencumbered Cash, Beginning	<u>25,115</u>		
Unencumbered Cash, Ending	<u>\$ 27,457</u>		

OSBORNE COUNTY, KANSAS
SOLOMON VALLEY E-WASTE COALITION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 2

Page 37

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Membership Dues	\$ 9,000	10,000	(1,000)
Reimbursements	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>9,000</u>	<u>10,000</u>	<u>(1,000)</u>
Expenditures:			
Commodities	190	6,500	(6,310)
Contractual Services	2,961	3,800	(839)
Capital Outlay	0	7,000	(7,000)
Appropriations	0	30,700	(30,700)
Transfer to E-Waste Equipment	<u>0</u>	<u>2,000</u>	<u>(2,000)</u>
Total Expenditures	<u>3,151</u>	<u>50,000</u>	<u>(46,849)</u>
Receipts Over (Under) Expenditures	5,849		
Unencumbered Cash, Beginning	<u>45,527</u>		
Unencumbered Cash, Ending	<u>\$ 51,376</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund

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Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2017

	Attorney Capital Outlay	Appraiser Capital Outlay	Treasurer Capital Outlay	Emergency Management Equipment
Receipts:				
Transfer from General	\$ 0	0	0	0
Transfer from Appraiser's Cost	0	0	0	0
Total Receipts	0	0	0	0
Expenditures:				
Capital Outlay	0	0	0	0
Total Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	0	0	0	0
Unencumbered Cash, Beginning	2,326	15,638	9,935	29,570
Unencumbered Cash, Ending	<u>\$ 2,326</u>	<u>15,638</u>	<u>9,935</u>	<u>29,570</u>

OSBORNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund

Page 39

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2017

	Computer Capital Outlay	Election Capital Outlay	Special Machinery and Equipment	Special Ambulance
Receipts:				
Sales of Assets	\$ 0	0	0	4,300
Transfer from Road & Bridge	0	0	266,760	0
Transfer from General	11,000	0	0	0
Transfer from Election	0	5,000	0	0
Transfer from EMS - Ambulance Service	0	0	0	20,000
Transfer from Special Vehicle	10,000	0	0	0
Total Receipts	21,000	5,000	266,760	24,300
Expenditures:				
Capital Outlay	32,941	0	185,734	0
Lease Payment	0	0	0	0
Total Expenditures	32,941	0	185,734	0
Receipts Over (Under) Expenditures	(11,941)	5,000	81,026	24,300
Unencumbered Cash, Beginning	62,807	15,000	488,870	18,428
Unencumbered Cash, Ending	<u>\$ 50,866</u>	<u>20,000</u>	<u>569,896</u>	<u>\$ 42,728</u>

OSBORNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

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	OCMH Bond Construction	Register of Deeds Equipment	District Court Equipment	Sheriff Equipment
Receipts:				
General Obligation Bond Proceeds	\$ 500,000	0	0	0
Temporary Note Proceeds	500,000	0	0	0
Reimbursed Expense	100	0	0	0
VIN Fees	0	0	0	4,027
Transfer from General Fund	0	2,500	0	0
Total Receipts	1,000,100	2,500	0	4,027
Expenditures:				
General Obligation Bond Origination Fee	1,875	0	0	0
Temporary Note Origination Fee	68,381	0	0	0
Capital Outlay	0	1,700	2,597	5,970
Total Expenditures	70,256	1,700	2,597	5,970
Receipts Over (Under) Expenditures	929,844	800	(2,597)	(1,943)
Unencumbered Cash, Beginning	0	3,618	19,574	23,052
Unencumbered Cash, Ending	\$ 929,844	\$ 4,418	16,977	21,109

OSBORNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund

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Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2017

	Landfill Equipment	Fire District No. 1 Special Machinery and Equipment	Fire District No. 1 Grant	Fire District No. 2 Special Machinery and Equipment
Receipts:				
Donations	\$ 0	3,250	0	0
Reimbursed Expenses	0	3,805	0	0
Transfer from OFD No. 1 - General	0	21,142	0	0
Transfer from OFD No. 2 - General	0	0	0	10,000
Transfer from Waste Disposal	10,000	0	0	0
Total Receipts	10,000	28,197	0	10,000
Expenditures:				
Transfer to Waste Disposal	0	0	0	0
Capital Outlay	0	0	1,526	0
Total Expenditures	0	0	1,526	0
Receipts Over (Under) Expenditures	10,000	28,197	(1,526)	10,000
Unencumbered Cash, Beginning	139,408	35,814	1,526	19,788
Unencumbered Cash, Ending	<u>149,408</u>	<u>64,011</u>	<u>0</u>	<u>29,788</u>

OSBORNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

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	Fire District No. 3 Special Machinery and Equipment	Fire District No. 3 Memorial	Wireless E-911 Grant	Special Road and Bridge Im- provement
Receipts:				
Miscellaneous	\$ 3,050	0	0	0
Transfer from OFD No. 3 - General	21,000	0	0	0
Transfer from Road and Bridge	0	0	0	266,760
Total Receipts	24,050	0	0	266,760
Expenditures:				
Commodities	0	0	0	34,486
Contractual Services	7,098	0	0	363,588
Capital Outlay	0	0	0	0
Total Expenditures	7,098	0	0	398,074
Receipts Over (Under) Expenditures	16,952	0	0	(131,314)
Unencumbered Cash, Beginning	46,135	3,205	5,114	802,013
Unencumbered Cash, Ending	<u>\$ 63,087</u>	<u>3,205</u>	<u>5,114</u>	<u>670,699</u>

OSBORNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund

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Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2017

	Special Vehicle Fees	Prosecuting Attorney Fund	Fire District No. 3 Grant	Oil and Gas Valuation Depletion
Receipts:				
Fees from District Court	\$ 0	270	0	0
State of Kansas	875	0	0	0
Motor Vehicle Fees	42,585	0	0	0
Donations	0	0	200	0
Reimbursed Expenses	675	0	7,173	0
Total Receipts	44,135	270	7,373	0
Expenditures:				
Personal Services	6,840	0	0	0
Commodities	4,604	0	0	0
Contractual Services	8,389	0	0	122,814
Capital Outlay	0	0	45,075	0
Prosecutor's Training	0	161	0	0
Transfer to Computer Capital Outlay	10,000	0	0	0
Transfer to General	14,252	0	0	0
Total Expenditures	44,085	161	45,075	122,814
Receipts Over (Under) Expenditures	50	109	(37,702)	(122,814)
Unencumbered Cash, Beginning	14,252	3,906	37,702	122,814
Unencumbered Cash, Ending	\$ 14,302	4,015	0	0

OSBORNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

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	Ambulance Memorial	Courthouse Centennial	American Heart Association Grant	WIC Grant
Receipts:				
Donations	\$ 1,225	500	0	0
Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>215,042</u>
Total Receipts	<u>1,225</u>	<u>500</u>	<u>0</u>	<u>215,042</u>
Expenditures:				
Contractual Services	0	117	0	0
Project Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>215,044</u>
Total Expenditures	<u>0</u>	<u>117</u>	<u>0</u>	<u>215,044</u>
Receipts Over (Under) Expenditures	1,225	383	0	(2)
Unencumbered Cash, Beginning	<u>1,477</u>	<u>117</u>	<u>0</u>	<u>3</u>
Unencumbered Cash, Ending	<u>\$ 2,702</u>	<u>500</u>	<u>0</u>	<u>1</u>

OSBORNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund

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Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2017

	JJA Health Grant	Veterans Memorial	Family Planning
Receipts:			
Grants	\$ 0	0	0
Patient Fees	<u>0</u>	<u>0</u>	<u>30</u>
Total Receipts	<u>0</u>	<u>0</u>	<u>30</u>
Expenditures:			
Project Expenditures	<u>0</u>	<u>0</u>	<u>50</u>
Receipts Over (Under) Expenditures	0	0	(20)
Unencumbered Cash, Beginning	<u>154</u>	<u>3,589</u>	<u>20</u>
Unencumbered Cash, Ending	<u>\$ 154</u>	<u>3,589</u>	<u>0</u>

OSBORNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

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	<u>Register of Deeds Technology</u>	<u>County Clerk Technology</u>	<u>County Treasurer Technology</u>
Receipts:			
Recording Fees	\$ 4,948	1,237	1,237
Interest on Idle Funds	<u>37</u>	<u>3</u>	<u>3</u>
Total Receipts	<u>4,985</u>	<u>1,240</u>	<u>1,240</u>
Expenditures:			
Technology Expenditures	<u>7,001</u>	<u>1,440</u>	<u>1,767</u>
Receipts Over (Under) Expenditures	(2,016)	(200)	(527)
Unencumbered Cash, Beginning	<u>20,363</u>	<u>2,693</u>	<u>2,693</u>
Unencumbered Cash, Ending	<u><u>\$ 18,347</u></u>	<u><u>2,493</u></u>	<u><u>2,166</u></u>

OSBORNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund

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Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2017

	<u>Covert Township Special Road</u>	<u>Grant Township Special Road</u>	<u>Hancock Township Special Road</u>
Receipts:			
Transfer from Covert Township Special	\$ 1,393	0	0
Transfer from Grant Township Special	0	5,037	0
Transfer from Hancock Township Special	<u>0</u>	<u>0</u>	<u>3,842</u>
Total Receipts	<u>1,393</u>	<u>5,037</u>	<u>3,842</u>
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	1,393	5,037	3,842
Unencumbered Cash, Beginning	<u>10,682</u>	<u>23,559</u>	<u>13,121</u>
Unencumbered Cash, Ending	<u>\$ 12,075</u>	<u>28,596</u>	<u>16,963</u>

OSBORNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

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	<u>Hawkeye Township Special Road</u>	<u>Independence Township Special Road</u>	<u>Kill Creek Township Special Road</u>	<u>Lawrence Township Special Road</u>
Receipts:				
Transfer from Hawkeye Township Special	\$ 2,459	0	0	0
Transfer from Independence Township Special	0	1,395	0	0
Transfer from Kill Creek Township Special	0	0	26,000	0
Transfer from Lawrence Township Special	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,581</u>
Total Receipts	<u>2,459</u>	<u>1,395</u>	<u>26,000</u>	<u>5,581</u>
Expenditures:				
Contractual Services	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	2,459	1,395	26,000	5,581
Unencumbered Cash, Beginning	<u>10,499</u>	<u>25,799</u>	<u>0</u>	<u>11,665</u>
Unencumbered Cash, Ending	<u>\$ 12,958</u>	<u>27,194</u>	<u>26,000</u>	<u>17,246</u>

OSBORNE COUNTY, KANSAS

SCHEDULE 2

Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

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	Sumner Township <u>Special Road</u>	Victor Township <u>Special Road</u>	Winfield Township <u>Special Road</u>
Receipts:			
Transfer from Sumner Township Special	\$ 0	0	0
Transfer from Victor Township Special	0	6,228	0
Transfer from Winfield Township Special	<u>0</u>	<u>0</u>	<u>4,212</u>
Total Receipts	<u>0</u>	<u>6,228</u>	<u>4,212</u>
Expenditures:			
Contractual Services	5,513	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>5,513</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	(5,513)	6,228	4,212
Unencumbered Cash, Beginning	<u>19,309</u>	<u>0</u>	<u>12,191</u>
Unencumbered Cash, Ending	<u>\$ 13,796</u>	<u>6,228</u>	<u>16,403</u>

OSBORNE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 3
Page 1

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	6,376,178	9,723,358	9,449,921	6,649,615
Real Estate Redemptions	77,631	148,415	80,051	145,995
Partial Payment	8,258	13,327	9,565	12,020
Advance Tax	223	14	40	197
Motor Vehicle Tax	154,837	649,730	656,599	147,968
Recreational Vehicle	1,933	12,457	11,801	2,589
Commercial Motor Vehicle Tax	0	129,160	129,016	144
Residential Use Tax	1,102	3,746	4,430	418
Escrow Account	17	0	0	17
LAVTR	30	0	0	30
Sales and Compensating Use Tax	16,686	169,599	170,158	16,127
Motor Vehicle License Fees	0	399,597	399,597	0
Neighborhood Revitalization	0	218,160	218,160	0
	<u>6,636,895</u>	<u>11,467,563</u>	<u>11,129,338</u>	<u>6,975,120</u>
Total Distributable Funds				
	<u>6,636,895</u>	<u>11,467,563</u>	<u>11,129,338</u>	<u>6,975,120</u>
State Funds:				
State Education Building	12	56,451	56,439	24
Institutional Building	6	28,208	28,202	12
	<u>18</u>	<u>84,659</u>	<u>84,641</u>	<u>36</u>
Total State Funds				
	<u>18</u>	<u>84,659</u>	<u>84,641</u>	<u>36</u>
Subdivision Funds:				
Unified School Districts	1,243	3,187,900	3,187,908	1,235
Cemeteries	538	50,894	51,300	132
Townships	1,983	332,771	332,095	2,659
Cities	(36)	1,218,616	1,216,302	2,278
Regional Library	310	92,844	92,815	339
Irrigation District	0	373,612	371,951	1,661
Extension District	0	111,459	111,420	39
Watershed Districts	0	565	565	0
Fire Districts	0	94,632	94,632	0
Hospital Sales Tax	0	493,363	493,363	0
	<u>4,038</u>	<u>5,956,656</u>	<u>5,952,351</u>	<u>8,343</u>
Total Tax Accounts				
	<u>4,038</u>	<u>5,956,656</u>	<u>5,952,351</u>	<u>8,343</u>

OSBORNE COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
For the Year Ended December 31, 2017

SCHEDULE 3
 Page 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 513	10,443	10,430	526
Clerk of District Court				
Court Trust	61,157	76,276	76,253	61,180
Register of Deeds	107	58,025	57,724	408
County Treasurer:				
Heritage Trust	613	2,474	2,339	748
Cash Over & Short	383	1,064	471	976
Payroll Withholding	10,419	545,187	509,908	45,698
Employee Cafeteria Plan	1,080	12,546	12,521	1,105
Cereal Malt Beverage Stamp	0	25	25	0
Payroll Clearing	436	66,745	65,817	1,364
Drivers Licenses	0	11,741	11,741	0
Stray Animals	0	904	844	60
	<u>74,708</u>	<u>785,430</u>	<u>748,073</u>	<u>112,065</u>
Total County Officer Accounts				
	<u>74,708</u>	<u>785,430</u>	<u>748,073</u>	<u>112,065</u>
Total Agency Funds	<u>\$ 6,715,659</u>	<u>18,294,308</u>	<u>17,914,403</u>	<u>7,095,564</u>