

**OSAGE COUNTY, KANSAS**

**FINANCIAL STATEMENT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2017**

**OSAGE COUNTY, KANSAS**  
**For the Year Ended December 31, 2017**

**BOARD OF COUNTY COMMISSIONERS**

Gaylord Anderson  
Chairman

Kenneth J. Kuykendall

Fred Diver

**LIST OF PRINCIPAL OFFICIALS**

Rhonda Beets  
County Clerk  
and Election

Lexie D. Fager  
County Treasurer and  
Special Auto

Linda Massey  
Register of Deeds

Glen Tyson  
Public Works  
Director

Kim Lauffer  
County Appraiser

Brandon Jones  
County Attorney

Laurie Dunn  
Sheriff

Pat Walsh  
County Counselor

Jackie Patterson  
Health Administrator

# OSAGE COUNTY, KANSAS

For the Year Ended December 31, 2017

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**OSAGE COUNTY, KANSAS**  
**For the Year Ended December 31, 2017**

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Osage County  
Lyndon, Kansas 66861

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Osage County, 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 Osage 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 accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*sjhl.com*

#### Hutchinson Office

200 N. Main • Hutchinson, KS 67504-2889  
P: 888.414.0123 • F: 620.662.3350

#### McPherson Office

123 S. Main • McPherson, KS 67460  
P: 888.241.1826 • F: 620.241.6926

#### Wichita Office

220 W. Douglas, Ste. 300 • Wichita, KS 67202  
P: 316.265.5600 • F: 316.265.8021

### *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 Osage County, Kansas as of December 31, 2017, or changes in its 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 the Osage 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 2017 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, schedule of regulatory basis receipts and disbursements-agency funds, detailed receipts, disbursements and balances-agency funds, and reconciliation of 2016 tax roll (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the 2017 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 2017 basic financial statement. The 2017 information has been subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

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, 2016 (not presented herein), and have issued our report thereon dated September 21, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2017 (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 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 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, 2016, on the basis of accounting described in Note 1.

*Swindoll, Janzen, Hawk & Loyd, LLC*

Swindoll, Janzen, Hawk & Loyd, LLC  
McPherson, Kansas

September 14, 2018

# OSAGE COUNTY, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

### Regulatory Basis

For the Year Ended December 31, 2017

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance 01/01/2017</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance 12/31/2017</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance 12/31/2017</u>
GENERAL FUND:						
General Fund	\$ 1,706,743	\$ 5,512,164	\$ 4,641,078	\$ 2,577,829	\$ 306,502	\$ 2,884,331
SPECIAL PURPOSE FUNDS:						
Ambulance Fund	16,114	547,998	552,848	11,264	-	11,264
Appraiser's Cost Fund	59,713	319,240	351,006	27,947	93,810	121,757
Diversion Fees Fund	48,901	30,100	43,675	35,326	3,655	38,981
Election Fund	73,717	67,339	78,977	62,079	153	62,232
Emergency 911 Fund	42,632	-	3,200	39,432	-	39,432
911 Cell Surcharge Fund	130,934	87,236	60,329	157,841	2,819	160,660
Employee Benefit Fund	952,596	2,756,751	2,645,096	1,064,251	27,283	1,091,534
Federal Owned Land Entitlement Fund	335,605	88,473	150,348	273,730	-	273,730
Health Fund	61,731	218,016	217,717	62,030	15,565	77,595
Noxious Weed Fund	1,763	294,031	278,910	16,884	381	17,265
Noxious Weed Capital Outlay Fund	10,229	-	-	10,229	-	10,229
Register of Deeds Technology Fund	37,738	18,544	19,776	36,506	-	36,506
County Clerk Technology Fund	9,358	4,636	-	13,994	-	13,994
County Treasurer Technology Fund	9,358	4,636	-	13,994	-	13,994
County Treasurer Auto Reimbursement Fund	9,631	506	7,765	2,372	71	2,443
Road and Bridge Fund	561,143	2,971,422	2,810,776	721,789	128,130	849,919
Road Machinery, Bridge Building and Equipment Fund	569,011	-	364,678	204,333	-	204,333
Lake Patrol Fund	80,933	79,430	100,822	59,541	-	59,541
Special Alcoholic Rehabilitation Fund	2	26,223	-	26,225	-	26,225
Special Bridge Fund (68-1135)	1,074,190	296,840	338,237	1,032,793	908	1,033,701
Special Levy - Waste Disposal Fund	206,074	749,354	584,602	370,826	58,355	429,181
Special Parks and Recreation Fund	6,236	2,618	4,100	4,754	-	4,754
Concealed Weapons Fund	19,474	585	1,208	18,851	150	19,001
Emergency Preparedness EMPG Grant Fund	24,783	748	16,943	8,588	-	8,588
TOTAL SPECIAL PURPOSE FUNDS	4,341,866	8,564,726	8,631,013	4,275,579	331,280	4,606,859

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 Year Ended December 31, 2017

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance 01/01/2017</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance 12/31/2017</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance 12/31/2017</u>
BOND AND INTEREST FUND:						
Bond and Interest Fund	\$ 31,197	\$ 278,013	\$ 266,553	\$ 42,657	\$ -	\$ 42,657
CAPITAL PROJECT FUND:						
Capital Project - Bridge Bonds Fund	43,776	-	-	43,776	-	43,776
TRUST FUNDS:						
Special Law Enforcement Trust Fund	18,489	2,767	15,338	5,918	-	5,918
Law Enforcement Equipment Fund	135	-	-	135	-	135
County Attorney's Training Fund	2,653	2,297	2,374	2,576	-	2,576
Registered Sex Offender Fund	13,846	4,160	4,490	13,516	150	13,666
Special Prosecutor's Trust Fund	30,880	-	-	30,880	-	30,880
TOTAL TRUST FUNDS	66,003	9,224	22,202	53,025	150	53,175
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 6,189,585	\$ 14,364,127	\$ 13,560,846	\$ 6,992,866	\$ 637,932	\$ 7,630,798

#### Composition of Cash:

Cash on Hand	\$ 62,409
Checking Account - Citizens State Bank	11,275,614
Checking Account - Lyndon State Bank	719,210
Checking Account - Landmark National Bank	314,843
Checking Account - First National Bank	27,886
Checking Account - Kansas State Bank	28,404
Checking Account - First Security Bank	73,572
Checking Account - Bank of Osage City	36,642
Checking Account - Lyndon State Bank - Web Tags	64,722
Checking Account - Lyndon State Bank - Law Library	7,502
Certificates of Deposit	4,201,000
Total Cash	16,811,804
Less Agency Funds per Schedule 3	(9,181,006)
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 7,630,798



# OSAGE COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2017

### 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:

- 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.

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 was one budget amendment for the year 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 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, was not compiled by the County Clerk, therefore the board did not view and check these inventory lists as required in K.S.A. 19-2687.

According to K.S.A. 10-815, checks that are outstanding two years or more are to be canceled and restored to the fund originally charged. As of December 31, 2017, there were 26 checks that were outstanding for more than two years totaling \$1,412 and 12 outstanding warrants totaling \$1,179, contrary to statute.

County Register of Deeds did not report and remit the mortgage registration fees daily to the County Treasurer as required in K.S.A. 79-3104, however, they are remitted weekly.

Budget violation occurred in the County Treasurer Auto Reimbursement Fund of \$7,765; Noxious Weed Fund of \$3,660; and the Road Machinery, Bridge Building and Equipment Fund of \$28,090, contrary to K.S.A. 79-2935.

### 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. All deposits were legally secured at December 31, 2017.

At December 31, 2017, the County's carrying amount of deposits was \$16,741,893 and the bank balance was \$16,055,012. 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 \$14,305,012 was collateralized with securities held by the pledging financial institutions' agents in the County's name and a letter of credit.

*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, 2017, 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 Bonds Series 2012B	2.00%	12-03-12	\$ 4,260,000	09-01-32	\$ 3,600,000	\$ -	\$ 190,000	\$ 3,410,000	\$ 76,553
	to 2.50%								
<b>Capital Leases:</b>									
Courthouse Improvements	4.125%	06-23-08	1,104,462	02-01-18	253,993	-	124,430	129,563	10,477
Sheriff Motorola Radio System	2.58%	01-21-14	40,353	02-01-17	13,804	-	13,804	-	358
R&B 2014 John Deere Motor Graders (2)	2.30%	10-20-14	196,889	02-01-17	66,045	-	66,045	-	1,524
Sheriff 2014 Dodge Chargers (3)	2.48%	12-01-14	44,402	02-01-17	14,859	-	14,859	-	370
2016 Landoll Trailer	2.24%	11-09-15	70,207	02-01-18	46,522	-	23,002	23,520	1,045
Rice Lake Survivor Series Truck Scales	1.95%	11-23-15	41,800	02-01-18	27,697	-	13,712	13,985	549
Sheriff 2014 Dodge Chargers (3)	2.43%	02-08-16	57,038	02-01-19	57,038	-	18,567	38,471	1,382
2015 Case Backhoe	2.38%	04-11-16	65,745	02-01-19	65,745	-	21,596	44,149	1,269
2017 Dump Truck	2.28%	09-19-16	167,226	02-01-19	167,226	-	56,079	111,147	1,429
Sheriff 2016 Dodge Chargers (2)	2.43%	03-07-16	37,450	02-01-19	37,450	-	12,237	25,213	837
Sheriff 2017 Dodge Chargers (2) and Ford Interceptors (2)	2.47%	05-15-17	55,134	02-01-20	-	55,134	-	55,134	-
Total Capital Leases					750,379	55,134	364,331	441,182	19,240
Total Contractual Indebtedness					\$ 4,350,379	\$ 55,134	\$ 554,331	\$ 3,851,182	\$ 95,793

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

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## 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](http://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 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 the County were \$313,978 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 \$2,941,089. 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 these financial statements.

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](http://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.

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

### ***(b) Other Employee Benefits***

Vacation – Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. Vacation leave can be taken as earned.

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

<u>Years of Service</u>	<u>Per Year</u>
0 to 1 year	6 days
After 1 year	12 days
After 10 years	18 days
After 16 years	21 days

Employees are allowed to accrue up to a maximum of 240 hours of vacation leave. Employees will be allowed to accrue more than the 240 hours of annual leave, if the employee has been unable to take annual leave because he or she worked at the request of the department with approval from the County Commissioners on an emergency basis.

The County may, in the discretion of the County Commissioners, pay any employee for any part of vacation leave earned in excess of 240 hours. Such pay will be at the employee's current rate of pay. The County Commissioners are not obligated to pay for vacation leave accumulated in excess of 240 hours in any specific amount in any year, and may pay such excess accumulation over a period of years.

An employee shall be paid for all accumulated unused vacation leave upon termination after one year of employment.

Sick leave - Part-time employees shall earn sick leave at the rate of four (4) hours per month and full-time employees at the rate of one (1) day per month beginning at date of employment. Sick leave may be accumulated to a maximum of 60 days. At the end of the calendar year, an employee will be paid for unused sick leave over sixty (60) days (480 hours) at a rate of two dollars (\$2) per hour.

Upon termination of employment, an employee shall be paid for unused sick leave in excess of 30 days (240 hours) at a rate of two dollars (\$2) per hour.

### ***(c) 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 2016 to 2017 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. 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 Districts Boards also have the authority to issue general obligation bonds, which are secured by the full faith and credit of the Fire District.

## **9. 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.

## **10. 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, 2017, funds deposited at this institution totaled \$1,583,651.

## **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.

**OSAGE COUNTY, KANSAS**  
**REGULATORY – REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**



## OSAGE COUNTY, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis**

For the Year Ended December 31, 2017

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
GENERAL FUND:					
General Fund	\$ 6,595,554	\$ -	\$ 6,595,554	\$ 4,641,078	\$ (1,954,476)
SPECIAL PURPOSE FUNDS:					
Ambulance Fund	650,330	-	650,330	552,848	(97,482)
Appraiser's Cost Fund	351,045	-	351,045	351,006	(39)
Election Fund	124,651	-	124,651	78,977	(45,674)
Emergency 911 Fund	42,632	-	42,632	3,200	(39,432)
911 Cell Surcharge Fund	492,375	-	492,375	60,329	(432,046)
Employee Benefit Fund	2,966,015	-	2,966,015	2,645,096	(320,919)
Federal Owned Land Entitlement Fund	483,600	-	483,600	150,348	(333,252)
Health Fund	250,823	-	250,823	217,717	(33,106)
Noxious Weed Fund	275,250	-	275,250	278,910	3,660
Noxious Weed Capital Outlay Fund	10,229	-	10,229	-	(10,229)
Register of Deeds Technology Fund	49,168	-	49,168	19,776	(29,392)
County Clerk Technology Fund	13,428	-	13,428	-	(13,428)
County Treasurer Technology Fund	13,428	-	13,428	-	(13,428)
County Treasurer Auto Reimbursement Fund	-	-	-	7,765	7,765
Road and Bridge Fund	3,683,855	-	3,683,855	2,810,776	(873,079)
Road Machinery, Bridge Building and Equipment Fund	336,588	-	336,588	364,678	28,090
Lake Patrol Fund	295,005	-	295,005	100,822	(194,183)
Special Alcoholic Rehabilitation Fund	36,462	-	36,462	-	(36,462)
Special Bridge Fund (68-1135)	1,018,644	-	1,018,644	338,237	(680,407)
Special Levy - Waste Disposal Fund	965,153	-	965,153	584,602	(380,551)
Special Parks and Recreation Fund	15,616	-	15,616	4,100	(11,516)
Emergency Preparedness Fund	43	-	43	-	(43)
BOND AND INTEREST FUND:					
Bond and Interest Fund	346,554	-	346,554	266,553	(80,001)
TRUST FUND:					
Special Law Enforcement Trust Fund	395,442	-	395,442	15,338	(380,104)

## OSAGE COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2017</u>			<u>Variance- Over (Under)</u>
	<u>2016 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Intergovernmental Revenue -				
Ad valorem property tax	\$ 2,736,213	\$ 3,408,228	\$ 3,501,837	\$ (93,609)
Back tax collections	106,105	146,564	-	146,564
Motor vehicle tax	407,766	374,239	328,688	45,551
Recreational vehicle tax	10,321	9,514	7,703	1,811
16/20M vehicle tax	-	-	15,739	(15,739)
Commercial tax	-	-	8,407	(8,407)
Watercraft tax	-	-	7,855	(7,855)
Tax foreclosure redemption	-	36,628	-	36,628
Local sales tax	640,533	661,658	700,000	(38,342)
Rental excise tax	-	-	19	(19)
Federal flood control	9,930	-	10,279	(10,279)
Local Alcoholic Liquor Fund	-	2,618	4,040	(1,422)
Neighborhood revitalization rebate	-	-	(21,718)	21,718
Total Taxes and Intergovernmental Revenue	<u>3,910,868</u>	<u>4,639,449</u>	<u>4,562,849</u>	<u>76,600</u>
Licenses and Fees -				
Cereal malt beverage	75	450	-	450
Zoning fees	26,664	26,021	20,000	6,021
County officer's fees	96,013	111,490	50,000	61,490
Game license fees	206	335	2,300	(1,965)
Jail board	-	-	5,000	(5,000)
Mortgage registration fees	76,467	60,391	85,000	(24,609)
Franchise fees	-	-	800	(800)
Total Licenses and Fees	<u>199,425</u>	<u>198,687</u>	<u>163,100</u>	<u>35,587</u>
Fines, Forfeitures and Penalties -				
Interest and penalties on taxes	<u>8,090</u>	<u>1,444</u>	<u>10,000</u>	<u>(8,556)</u>
Use of Money and Property -				
Copies	1,033	5,185	2,500	2,685
Interest on idle funds	<u>10,312</u>	<u>19,404</u>	<u>12,000</u>	<u>7,404</u>
Total Use of Money and Property	<u>11,345</u>	<u>24,589</u>	<u>14,500</u>	<u>10,089</u>
Miscellaneous -				
Wage reimbursements -				
Special auto	-	214,361	102,000	112,361
Council on Aging	33,711	76,906	12,000	64,906
School resource officer	-	50,000	-	50,000
Special auto close out	24,637	39,264	15,000	24,264

## OSAGE COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2017</u>			<u>Variance- Over (Under)</u>
	<u>2016 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts (cont.)				
Miscellaneous (cont.) -				
Sheriff's fees	\$ 1,102	\$ 1,024	\$ -	\$ 1,024
Fees for Neighborhood Revitalization and misc.	182,104	108,542	-	108,542
KDOT for public transportation	-	-	32,000	(32,000)
Miscellaneous	74,144	144,323	27,747	116,576
Reimbursements	46,646	13,575	25,000	(11,425)
Total Miscellaneous	362,344	647,995	213,747	434,248
Total Receipts	4,492,072	5,512,164	\$ 4,964,196	\$ 547,968
Expenditures				
County Commission -				
Personal services	63,388	65,458	\$ 65,458	\$ -
Contractual services	4,021	3,576	2,850	726
Travel expense	6,954	7,262	7,000	262
Total County Commission	74,363	76,296	75,308	988
County Clerk -				
Personal services	143,066	142,640	142,979	(339)
Contractual services	3,585	3,288	5,000	(1,712)
Commodities	10,351	2,006	8,000	(5,994)
Capital outlay	-	-	10,000	(10,000)
Total County Clerk	157,002	147,934	165,979	(18,045)
County Treasurer -				
Personal services	164,872	177,873	155,522	22,351
Contractual services	24,625	24,167	12,000	12,167
Commodities	27,484	18,485	22,021	(3,536)
Total County Treasurer	216,981	220,525	189,543	30,982
County Attorney -				
Personal services	153,604	166,682	153,192	13,490
Contractual services	7,795	10,469	7,968	2,501
Commodities	4,815	7,259	5,000	2,259
Total County Attorney	166,214	184,410	166,160	18,250

## OSAGE COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2017			Variance- Over (Under)
	2016 Actual	Actual	Budget	
Expenditures (cont.)				
Register of Deeds -				
Personal services	\$ 123,323	\$ 121,505	\$ 124,883	\$ (3,378)
Contractual services	3,703	2,575	4,000	(1,425)
Commodities	2,733	3,942	5,000	(1,058)
Total Register of Deeds	129,759	128,022	133,883	(5,861)
Sheriff -				
Personal services	1,275,939	1,268,467	1,323,974	(55,507)
Contractual services	196,333	185,119	186,211	(1,092)
Commodities	157,845	188,816	121,108	67,708
Capital outlay	-	-	127,888	(127,888)
Body cameras	-	-	60,000	(60,000)
Lease purchase - 2014 Dodge Chargers (3)	-	19,949	-	19,949
Lease purchase - 2011 Crown Victoria's	-	13,074	-	13,074
Lease purchase - 2014 Dodge Chargers (2)	15,229	15,229	35,178	(19,949)
Lease purchase - Motorola radio system for Sheriff	14,162	14,162	14,162	-
Lease purchase - 2013 Dodge Chargers (4) & pickup	32,870	-	-	-
Total Sheriff	1,692,378	1,704,816	1,868,521	(163,705)
Detention Facility -				
Personal services	406,588	413,197	380,466	32,731
Contractual services	93,562	104,858	70,000	34,858
Commodities	94,324	120,914	67,974	52,940
Capital outlay	-	-	18,000	(18,000)
Jail transport SUV and cage	-	-	35,000	(35,000)
Jail lights	-	-	15,000	(15,000)
Total Detention Facility	594,474	638,969	586,440	52,529
Judicial -				
Contractual services	98,007	98,973	131,000	(32,027)
Commodities	35,912	23,984	6,000	17,984
Capital outlay	-	-	5,000	(5,000)
Total Judicial	133,919	122,957	142,000	(19,043)
Courthouse -				
Personal services	99,271	113,874	62,813	51,061
Contractual services	256,849	287,865	250,000	37,865
Commodities	18,854	35,090	19,000	16,090
County building maintenance	-	-	1,902,489	(1,902,489)
Juvenile detention costs	48,720	10,660	40,000	(29,340)
Lease purchase - Courthouse improvements	134,907	134,907	134,907	-
Total Courthouse	558,601	582,396	2,409,209	(1,826,813)

## OSAGE COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2017			Variance- Over (Under)
	2016 Actual	Actual	Budget	
Expenditures (cont.)				
Zoning/Land Development -				
Personal services	\$ 47,158	\$ 47,576	\$ 44,040	\$ 3,536
Contractual services	15,244	3,115	14,000	(10,885)
Commodities	3,477	1,727	5,000	(3,273)
Capital outlay	-	-	7,000	(7,000)
Sanitarian fees	11,056	12,241	22,000	(9,759)
Total Zoning/Land Development	76,935	64,659	92,040	(27,381)
IT Department -				
Contractual services	16,008	22,302	33,000	(10,698)
Commodities	40,750	52,278	100,000	(47,722)
Total IT Department	56,758	74,580	133,000	(58,420)
Emergency Management -				
Personal services	38,994	41,870	42,224	(354)
Contractual services	4,594	4,995	5,000	(5)
Commodities	3,644	5,499	7,500	(2,001)
Capital outlay	1,986	-	2,500	(2,500)
Total Emergency Management	49,218	52,364	57,224	(4,860)
County Counselor/Administrator -				
Personal services	39,016	41,171	45,000	(3,829)
Contractual services	2,006	404	500	(96)
County tax sale	-	-	20,000	(20,000)
County counselor expense account	-	-	5,000	(5,000)
Total County Counselor/Administrator	41,022	41,575	70,500	(28,925)
Council on Aging -				
Personal services	44,241	13,158	9,620	3,538
Contractual services	44,354	32,147	44,000	(11,853)
Commodities	-	-	3,880	(3,880)
Travel expense	316	2,173	-	2,173
Capital outlay	-	-	3,550	(3,550)
Total Council on Aging	88,911	47,478	61,050	(13,572)

## OSAGE COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017		Variance- Over (Under)
		Actual	Budget	
Expenditures (cont.)				
Economic Development -				
Personal services	\$ 66,574	\$ 4,345	\$ 20,190	\$ (15,845)
Contractual services	2,990	3,340	6,530	(3,190)
Commodities	1,914	1,761	2,000	(239)
Total Economic Development	71,478	9,446	28,720	(19,274)
General Public Transportation -				
Personal services	-	148,025	91,590	56,435
Contractual services	-	32,618	19,030	13,588
Commodities	-	20,136	13,125	7,011
Capital Outlay	-	-	900	(900)
Total General Public Transportation	-	200,779	124,645	76,134
Historical Society -				
Contractual services	15,000	15,000	15,000	-
Soil Conservation -				
Contractual services	28,000	30,000	30,000	-
Special Fair -				
Contractual services	9,792	9,462	13,000	(3,538)
Mental Health -				
Contractual services	100,000	100,000	100,000	-
Mentally Handicapped -				
Contractual services	34,332	34,332	34,332	-
Other -				
Auditing, budget and consultation	91,730	119,644	72,000	47,644
Tax foreclosure fees	13,178	-	3,000	(3,000)
Resource Center Independent Living	8,000	8,000	8,000	-
Heritage Trust Fund	-	-	4,000	(4,000)
SOS	8,000	8,000	8,000	-
CASA	4,000	4,000	4,000	-
Treasurer's expense - refunds	34,538	15,434	-	15,434
Total Other	159,446	155,078	99,000	56,078
Total Expenditures	4,454,583	4,641,078	\$ 6,595,554	\$ (1,954,476)
Receipts Over (Under) Expenditures	37,489	871,086		
Unencumbered Cash, Beginning	1,669,254	1,706,743		
Unencumbered Cash, Ending	\$ 1,706,743	\$ 2,577,829		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDAMBULANCE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 505,844	\$ 456,291	\$ 468,427	\$ (12,136)
Back tax collections	13,466	21,392	996	20,396
Motor vehicle tax	56,024	68,567	61,020	7,547
Recreational vehicle tax	1,418	1,748	1,430	318
16/20M vehicle tax	-	-	2,922	(2,922)
Commerical tax	-	-	1,561	(1,561)
Watercraft tax	-	-	1,459	(1,459)
Rental excise tax	-	-	4	(4)
Neighborhood revitalization rebate	-	-	(2,905)	2,905
Total Receipts	<u>576,752</u>	<u>547,998</u>	<u>\$ 534,914</u>	<u>\$ 13,084</u>
Expenditures				
Contract payments	<u>584,470</u>	<u>552,848</u>	<u>\$ 650,330</u>	<u>\$ (97,482)</u>
Receipts Over (Under) Expenditures	(7,718)	(4,850)		
Unencumbered Cash, Beginning	<u>23,832</u>	<u>16,114</u>		
Unencumbered Cash, Ending	<u>\$ 16,114</u>	<u>\$ 11,264</u>		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDAPPRAISER'S COST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 264,247	\$ 264,226	\$ 271,444	\$ (7,218)
Back tax collections	9,297	13,387	993	12,394
Motor vehicle tax	32,331	35,819	31,757	4,062
Recreational vehicle tax	817	912	744	168
16/20M vehicle tax	-	-	1,521	(1,521)
Commercial tax	-	-	812	(812)
Watercraft tax	-	-	759	(759)
Rental excise tax	-	-	2	(2)
Neighborhood revitalization rebate	-	-	(1,683)	1,683
Miscellaneous	4,870	4,896	4,000	896
Total Receipts	311,562	319,240	\$ 310,349	\$ 8,891
Expenditures				
Personal services	205,317	204,101	\$ 245,000	\$ (40,899)
Contractual services	53,562	71,554	17,400	54,154
Commodities	21,674	58,351	30,000	28,351
Capital outlay	-	17,000	38,542	(21,542)
Appraiser vehicle	-	-	20,103	(20,103)
Total Expenditures	280,553	351,006	\$ 351,045	\$ (39)
Receipts Over (Under) Expenditures	31,009	(31,766)		
Unencumbered Cash, Beginning	28,704	59,713		
Unencumbered Cash, Ending	\$ 59,713	\$ 27,947		



## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDDIVERSION FEES FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts		
Diversion fees	\$ 33,751	\$ 30,100
Expenditures		
Commodities	<u>44,419</u>	<u>43,675</u>
Receipts Over (Under) Expenditures	(10,668)	(13,575)
Unencumbered Cash, Beginning	<u>59,569</u>	<u>48,901</u>
Unencumbered Cash, Ending	<u>\$ 48,901</u>	<u>\$ 35,326</u>

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDELECTION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 67,786	\$ 54,880	\$ 56,293	\$ (1,413)
Back tax collections	1,776	2,907	534	2,373
Motor vehicle tax	8,298	9,202	8,163	1,039
Recreational vehicle tax	210	234	191	43
16/20M vehicle tax	-	-	391	(391)
Commerical tax	-	-	209	(209)
Watercraft tax	-	-	195	(195)
Neighborhood revitalization rebate	-	-	(349)	349
Miscellaneous	23	116	-	116
	<u>78,093</u>	<u>67,339</u>	<u>\$ 65,627</u>	<u>\$ 1,712</u>
Total Receipts				
Expenditures				
Personal services	11,899	11,005	\$ 14,000	\$ (2,995)
Commodities	42,138	67,972	98,320	(30,348)
Capital outlay	-	-	12,331	(12,331)
	<u>54,037</u>	<u>78,977</u>	<u>\$ 124,651</u>	<u>\$ (45,674)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	24,056	(11,638)		
Unencumbered Cash, Beginning	<u>49,661</u>	<u>73,717</u>		
Unencumbered Cash, Ending	<u>\$ 73,717</u>	<u>\$ 62,079</u>		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDEMERGENCY 911 FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contractual services	-	3,200	\$ 42,632	\$ (39,432)
Receipts Over (Under) Expenditures	-	(3,200)		
Unencumbered Cash, Beginning	<u>42,632</u>	<u>42,632</u>		
Unencumbered Cash, Ending	<u>\$ 42,632</u>	<u>\$ 39,432</u>		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND911 CELL SURCHARGE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Surcharge fees	\$ 104,580	\$ 87,236	\$ <u>125,000</u>	\$ <u>(37,764)</u>
Expenditures				
Capital outlay	<u>216,021</u>	<u>60,329</u>	\$ <u>492,375</u>	\$ <u>(432,046)</u>
Receipts Over (Under) Expenditures	(111,441)	26,907		
Unencumbered Cash, Beginning	<u>242,375</u>	<u>130,934</u>		
Unencumbered Cash, Ending	\$ <u>130,934</u>	\$ <u>157,841</u>		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDEMPLOYEE BENEFIT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 1,658,842	\$ 1,660,140	\$ 1,703,231	\$ (43,091)
Back tax collections	57,723	84,806	1,077	83,729
Motor vehicle tax	237,983	226,412	199,263	27,149
Recreational vehicle tax	6,017	5,758	4,669	1,089
16/20M vehicle tax	-	-	9,541	(9,541)
Commerical tax	-	-	5,096	(5,096)
Watercraft tax	-	-	4,763	(4,763)
Rental excise tax	-	-	12	(12)
Neighborhood revitalization rebate	-	-	(10,563)	10,563
Miscellaneous	2,994	3,939	-	3,939
Withheld from salaries and other collections/employee contributions	742,020	775,696	700,000	75,696
Total Receipts	2,705,579	2,756,751	\$ 2,617,089	\$ 139,662
Expenditures				
Social Security	540,961	541,783	\$ 744,000	\$ (202,217)
Kansas Public Employees Retirement	603,322	549,439	660,000	(110,561)
Worker's compensation	84,321	108,188	114,000	(5,812)
Life insurance premiums	50,753	49,125	102,000	(52,875)
Prepaid legal services	3,258	2,566	-	2,566
Unemployment insurance	6,461	4,181	10,519	(6,338)
Medical insurance premiums	1,237,228	1,373,809	1,278,749	95,060
Reimbursements	-	-	56,747	(56,747)
Miscellaneous	23,351	16,005	-	16,005
Total Expenditures	2,549,655	2,645,096	\$ 2,966,015	\$ (320,919)
Receipts Over (Under) Expenditures	155,924	111,655		
Unencumbered Cash, Beginning	796,672	952,596		
Unencumbered Cash, Ending	\$ 952,596	\$ 1,064,251		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDFEDERAL OWNED LAND ENTITLEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017		Variance- Over (Under)
		Actual	Budget	
Receipts				
U.S. Treasury	\$ 88,297	\$ 88,473	\$ 80,000	\$ 8,473
Expenditures				
Capital outlay	76,292	150,348	\$ 483,600	\$ (333,252)
Receipts Over (Under) Expenditures	12,005	(61,875)		
Unencumbered Cash, Beginning	323,600	335,605		
Unencumbered Cash, Ending	\$ 335,605	\$ 273,730		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDHEALTH FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
	<u>Actual</u>			
Receipts				
Ad valorem property tax	\$ 102,527	\$ 102,905	\$ 105,700	\$ (2,795)
Back tax collections	2,281	4,055	639	3,416
Motor vehicle tax	13,470	13,993	12,366	1,627
Recreational vehicle tax	342	356	290	66
16/20M vehicle tax	-	-	592	(592)
Commercial tax	-	-	316	(316)
Watercraft tax	-	-	296	(296)
Rental excise tax	-	-	1	(1)
Neighborhood revitalization rebate	-	-	(656)	656
Fees and other -				
State reimbursements -				
Bioterrorism/Pan flu	14,431	20,623	20,000	623
General health - formula	10,947	10,798	10,000	798
Child care	10,251	9,277	10,000	(723)
Child health	12,709	14,866	10,000	4,866
Immunization programs	3,719	1,859	5,000	(3,141)
Other -				
Topeka/Shawnee Co. health department-W.I.C.	19,503	21,835	20,000	1,835
Program fees	26,056	17,449	30,000	(12,551)
Transfer from Immunization KS Kids Grant Fund	11,138	-	-	-
Total Receipts	<u>227,374</u>	<u>218,016</u>	<u>\$ 224,544</u>	<u>\$ (6,528)</u>
Expenditures				
Personal services	144,586	154,659	164,318	\$ (9,659)
Contractual services	27,688	37,642	37,500	142
Commodities	25,650	21,726	30,000	(8,274)
Capital outlay	-	3,690	18,005	(14,315)
Travel expense	-	-	1,000	(1,000)
Total Expenditures	<u>197,924</u>	<u>217,717</u>	<u>\$ 250,823</u>	<u>\$ (33,106)</u>
Receipts Over (Under) Expenditures	29,450	299		
Unencumbered Cash, Beginning	<u>32,281</u>	<u>61,731</u>		
Unencumbered Cash, Ending	<u>\$ 61,731</u>	<u>\$ 62,030</u>		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDNOXIOUS WEED FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 53,337	\$ 63,027	\$ 54,879	\$ 8,148
Back tax collections	1,840	2,708	390	2,318
Motor vehicle tax	7,109	7,256	6,420	836
Recreational vehicle tax	180	185	150	35
16/20M vehicle tax	-	-	307	(307)
Commercial tax	-	-	164	(164)
Watercraft tax	-	-	153	(153)
Neighborhood revitalization rebate	-	-	(340)	340
Chemical sales and fees	<u>167,376</u>	<u>220,855</u>	<u>195,000</u>	<u>25,855</u>
Total Receipts	<u>229,842</u>	<u>294,031</u>	<u>\$ 257,123</u>	<u>\$ 36,908</u>
Expenditures				
Personal services	28,537	35,827	\$ 35,000	\$ 827
Contractual services	27,229	8,027	7,500	527
Commodities	<u>180,707</u>	<u>235,056</u>	<u>232,750</u>	<u>2,306</u>
Total Expenditures	<u>236,473</u>	<u>278,910</u>	<u>\$ 275,250</u>	<u>\$ 3,660</u>
Receipts Over (Under) Expenditures	(6,631)	15,121		
Unencumbered Cash, Beginning	<u>8,394</u>	<u>1,763</u>		
Unencumbered Cash, Ending	<u>\$ 1,763</u>	<u>\$ 16,884</u>		



## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDNOXIOUS WEED CAPITAL OUTLAY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts	\$ -	\$ -	\$ -	\$ -
Expenditures				
Capital outlay	-	-	\$ 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 FUNDREGISTER OF DEEDS TECHNOLOGY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Fees	\$ 19,720	\$ 18,544	\$ 15,000	\$ 3,544
Expenditures				
Capital outlay	21,150	19,776	\$ 49,168	\$ (29,392)
Receipts Over (Under) Expenditures	(1,430)	(1,232)		
Unencumbered Cash, Beginning	39,168	37,738		
Unencumbered Cash, Ending	\$ 37,738	\$ 36,506		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDCOUNTY CLERK TECHNOLOGY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Fees	\$ 4,930	\$ 4,636	\$ 4,500	\$ 136
Expenditures				
Commodities	-	-	\$ 13,428	\$ (13,428)
Receipts Over (Under) Expenditures	4,930	4,636		
Unencumbered Cash, Beginning	<u>4,428</u>	<u>9,358</u>		
Unencumbered Cash, Ending	<u>\$ 9,358</u>	<u>\$ 13,994</u>		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDCOUNTY TREASURER TECHNOLOGY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Fees	\$ 4,930	\$ 4,636	\$ 4,500	\$ 136
Expenditures				
Commodities	-	-	\$ 13,428	\$ (13,428)
Receipts Over (Under) Expenditures	4,930	4,636		
Unencumbered Cash, Beginning	<u>4,428</u>	<u>9,358</u>		
Unencumbered Cash, Ending	<u>\$ 9,358</u>	<u>\$ 13,994</u>		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDCOUNTY TREASURER AUTO REIMBURSEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Fees	\$ 13,835	\$ 506	\$ -	\$ 506
Expenditures				
Commodities	<u>4,204</u>	<u>7,765</u>	<u>\$ -</u>	<u>\$ 7,765</u>
Receipts Over (Under) Expenditures	9,631	(7,259)		
Unencumbered Cash, Beginning	<u>-</u>	<u>9,631</u>		
Unencumbered Cash, Ending	<u>\$ 9,631</u>	<u>\$ 2,372</u>		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDROAD AND BRIDGE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2017			Variance- Over (Under)
	2016 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 1,830,074	\$ 1,852,427	\$ 1,903,531	\$ (51,104)
Back tax collections	55,334	83,704	3,823	79,881
Motor vehicle tax	197,074	247,563	220,507	27,056
Recreational vehicle tax	4,986	6,312	5,167	1,145
16/20M vehicle tax	-	-	10,559	(10,559)
Commercial tax	-	-	5,640	(5,640)
Watercraft tax	-	-	5,271	(5,271)
Rental excise tax	-	-	13	(13)
Neighborhood revitalization rebate	-	-	(11,805)	11,805
Special city and county highway - State fuel tax	622,314	639,775	561,155	78,620
FEMA reimbursement	54,502	-	-	-
Reimbursements	190,749	141,620	158,000	(16,380)
Miscellaneous	-	21	1,000	(979)
Total Receipts	2,955,033	2,971,422	\$ 2,862,861	\$ 108,561
Expenditures				
Administration -				
Personal services	54,170	58,336	\$ 67,207	\$ (8,871)
Commodities	47,400	56,129	45,619	10,510
Blacktop road maintenance -				
Personal services	113,757	122,504	140,926	(18,422)
Commodities	732,898	950,677	1,348,100	(397,423)
Gravel road maintenance -				
Personal services	265,433	285,844	327,438	(41,594)
Commodities	766,354	727,739	650,000	77,739
Bridge construction -				
Personal services	81,255	87,503	100,809	(13,306)
Contractual services	19,636	-	200,000	(200,000)
Maintenance shop -				
Personal services	27,085	29,168	33,603	(4,435)
Commodities	493,605	492,876	459,549	33,327
Fuel purchases	-	-	170,604	(170,604)
Other -				
Carbondale building and electrical work	-	-	30,000	(30,000)
Transfer to Road Machinery, Bridge Building and Equipment Fund	350,000	-	110,000	(110,000)
Total Expenditures	2,951,593	2,810,776	\$ 3,683,855	\$ (873,079)
Receipts Over (Under) Expenditures	3,440	160,646		
Unencumbered Cash, Beginning	557,703	561,143		
Unencumbered Cash, Ending	\$ 561,143	\$ 721,789		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDROAD MACHINERY, BRIDGE BUILDING AND EQUIPMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016 Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts				
Transfer from Road and Bridge Fund	\$ 350,000	\$ -	\$ 110,000	\$ (110,000)
Expenditures				
Capital outlay	161,837	178,428	\$ 150,432	\$ 27,996
Lease purchase - 2013 John Deere wheel loader	40,750	-	-	-
Lease purchase - 2015 John Deere wheel loader	-	22,865	22,865	-
Lease purchase - 2013 Freightliner dump truck	34,349	-	-	-
Lease purchase - 2017 dump truck	-	57,508	57,414	94
Lease purchase - 2014 John Deere graders (2)	67,569	67,569	67,569	-
Lease purchase - Rice Lake Truck Scale	-	14,261	14,261	-
Lease purchase - 2016 Landoll Trailer	24,047	24,047	24,047	-
Total Expenditures	<u>328,552</u>	<u>364,678</u>	<u>\$ 336,588</u>	<u>\$ 28,090</u>
Receipts Over (Under) Expenditures	21,448	(364,678)		
Unencumbered Cash, Beginning	<u>547,563</u>	<u>569,011</u>		
Unencumbered Cash, Ending	<u>\$ 569,011</u>	<u>\$ 204,333</u>		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDLAKE PATROL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Federal government contract	\$ 78,866	\$ 79,430	\$ 115,000	\$ (35,570)
Expenditures				
Personal services	44,765	37,977	\$ 19,518	\$ 18,459
Contractual services	10,871	18,379	10,000	8,379
Commodities	46,820	44,466	10,000	34,466
Capital outlay	-	-	255,487	(255,487)
Total Expenditures	102,456	100,822	\$ 295,005	\$ (194,183)
Receipts Over (Under) Expenditures	(23,590)	(21,392)		
Unencumbered Cash, Beginning	104,523	80,933		
Unencumbered Cash, Ending	\$ 80,933	\$ 59,541		



## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL ALCOHOLIC REHABILITATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Local Alcoholic Liquor Fund	\$ -	\$ 26,223	\$ 15,000	\$ 11,223
Expenditures				
Mental Health Association of East Central Kansas	<u>21,460</u>	<u>-</u>	<u>\$ 36,462</u>	<u>\$ (36,462)</u>
Receipts Over (Under) Expenditures	(21,460)	26,223		
Unencumbered Cash, Beginning	<u>21,462</u>	<u>2</u>		
Unencumbered Cash, Ending	<u>\$ 2</u>	<u>\$ 26,225</u>		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL BRIDGE FUND (68-1135)SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem tax	\$ 128,497	\$ 128,625	\$ 132,085	\$ (3,460)
Back tax collections	4,555	6,533	447	6,086
Motor vehicle tax	17,058	17,496	15,453	2,043
Recreational vehicle tax	432	445	362	83
16/20M vehicle tax	-	-	740	(740)
Commercial tax	-	-	395	(395)
Watercraft tax	-	-	369	(369)
Rental excise tax	-	-	1	(1)
Neighborhood revitalization rebate	-	-	(819)	819
Department of Transportation - Connecting Links	<u>295,501</u>	<u>143,741</u>	<u>-</u>	<u>143,741</u>
Total Receipts	<u>446,043</u>	<u>296,840</u>	<u>\$ 149,033</u>	<u>\$ 147,807</u>
Expenditures				
Contractual services	86,764	298,738	\$ 994,144	\$ (695,406)
Commodities	105,705	39,499	24,500	14,999
KDOT revolving loan payment	<u>25,140</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>217,609</u>	<u>338,237</u>	<u>\$ 1,018,644</u>	<u>\$ (680,407)</u>
Receipts Over (Under) Expenditures	228,434	(41,397)		
Unencumbered Cash, Beginning	<u>845,756</u>	<u>1,074,190</u>		
Unencumbered Cash, Ending	<u>\$ 1,074,190</u>	<u>\$ 1,032,793</u>		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL LEVY - WASTE DISPOSAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem tax	\$ 208,005	\$ 211,194	\$ 217,559	\$ (6,365)
Back tax collections	2,027	5,292	179	5,113
Motor vehicle tax	10,591	27,753	25,209	2,544
Recreational vehicle tax	268	710	591	119
16/20M vehicle tax	-	-	1,207	(1,207)
Commercial tax	-	-	645	(645)
Watercraft tax	-	-	603	(603)
Rental excise tax	-	-	1	(1)
Neighborhood revitalization rebate	-	-	(1,349)	1,349
Dumping fees and landfill charges	511,756	504,405	464,000	40,405
Reimbursed expense	-	-	15,000	(15,000)
Total Receipts	<u>732,647</u>	<u>749,354</u>	<u>\$ 723,645</u>	<u>\$ 25,709</u>
Expenditures				
Personal services	111,279	113,412	\$ 112,080	\$ 1,332
Contractual services	410,558	446,377	450,000	(3,623)
Commodities	37,916	24,813	15,000	9,813
Capital outlay	-	-	388,073	(388,073)
Lease purchase-Rice Lake Survivor Series Truck Scale	<u>14,261</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>574,014</u>	<u>584,602</u>	<u>\$ 965,153</u>	<u>\$ (380,551)</u>
Receipts Over (Under) Expenditures	158,633	164,752		
Unencumbered Cash, Beginning	<u>47,441</u>	<u>206,074</u>		
Unencumbered Cash, Ending	<u>\$ 206,074</u>	<u>\$ 370,826</u>		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL PARKS AND RECREATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Local Alcoholic Liquor Fund	\$ -	\$ 2,618	\$ <u>4,040</u>	\$ <u>(1,422)</u>
Expenditures				
Distribution to cities	<u>1,300</u>	<u>4,100</u>	\$ <u>15,616</u>	\$ <u>(11,516)</u>
Receipts Over (Under) Expenditures	(1,300)	(1,482)		
Unencumbered Cash, Beginning	<u>7,536</u>	<u>6,236</u>		
Unencumbered Cash, Ending	\$ <u>6,236</u>	\$ <u>4,754</u>		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDCONCEALED WEAPONS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts		
State of Kansas	\$ 1,008	\$ 585
Expenditures		
Commodities	<u>1,193</u>	<u>1,208</u>
Receipts Over (Under) Expenditures	(185)	(623)
Unencumbered Cash, Beginning	<u>19,659</u>	<u>19,474</u>
Unencumbered Cash, Ending	<u>\$ 19,474</u>	<u>\$ 18,851</u>

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDEMERGENCY PREPAREDNESS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts	\$ -	\$ -	\$ -	\$ -
Expenditures				
Commodities	43	-	\$ 43	\$ (43)
Receipts Over (Under) Expenditures	(43)	-		
Unencumbered Cash, Beginning	43	-		
Unencumbered Cash, Ending	\$ -	\$ -		

## OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDEMERGENCY PREPAREDNESS EMPG GRANT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts		
State of Kansas	\$ 20,701	\$ 748
Expenditures		
Commodities	<u>14,787</u>	<u>16,943</u>
Receipts Over (Under) Expenditures	5,914	(16,195)
Unencumbered Cash, Beginning	<u>18,869</u>	<u>24,783</u>
Unencumbered Cash, Ending	<u>\$ 24,783</u>	<u>\$ 8,588</u>

**OSAGE COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**IMMUNIZATION KS KIDS GRANT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2017**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

	<b><u>2016 Actual</u></b>	<b><u>2017 Actual</u></b>
Receipts		
Grant	\$ -	\$ -
Expenditures		
Transfer to Health Fund	<u>11,138</u>	<u>-</u>
Receipts Over (Under) Expenditures	(11,138)	-
Unencumbered Cash, Beginning	<u>11,138</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>



## OSAGE COUNTY, KANSAS

BOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 231,885	\$ 235,064	\$ 241,099	\$ (6,035)
Back tax collections	6,520	10,348	1,006	9,342
Motor vehicle tax	35,214	31,790	27,889	3,901
Recreational vehicle tax	893	811	654	157
16/20M vehicle tax	-	-	1,335	(1,335)
Commerical tax	-	-	713	(713)
Watercraft tax	-	-	667	(667)
Rental excise tax	-	-	2	(2)
Neighborhood revitalization rebate	-	-	(1,495)	1,495
Total Receipts	<u>274,512</u>	<u>278,013</u>	<u>271,870</u>	<u>\$ 6,143</u>
Expenditures				
Principal	185,000	190,000	190,000	\$ -
Interest	90,253	76,553	76,552	1
Commission and postage	-	-	19	(19)
Cash basis reserve	-	-	79,983	(79,983)
Total Expenditures	<u>275,253</u>	<u>266,553</u>	<u>\$ 346,554</u>	<u>\$ (80,001)</u>
Receipts Over (Under) Expenditures	(741)	11,460		
Unencumbered Cash, Beginning	<u>31,938</u>	<u>31,197</u>		
Unencumbered Cash, Ending	<u>\$ 31,197</u>	<u>\$ 42,657</u>		

## OSAGE COUNTY, KANSAS

CAPITAL PROJECT FUNDCAPITAL PROJECT - BRIDGE BONDS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts	\$ -	\$ -
Expenditures		
Contractual services	<u>244,793</u>	<u>-</u>
Receipts Over (Under) Expenditures	(244,793)	-
Unencumbered Cash, Beginning	<u>288,569</u>	<u>43,776</u>
Unencumbered Cash, Ending	<u>\$ 43,776</u>	<u>\$ 43,776</u>

## OSAGE COUNTY, KANSAS

TRUST FUNDSPECIAL LAW ENFORCEMENT TRUST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Drug control payments	\$ -	\$ -	\$ 1,400	\$ (1,400)
Federal aid	-	-	6,500	(6,500)
Reimbursed expenditures	-	-	20,500	(20,500)
Drug seizure money/forfeitures	31	2,767	200,500	(197,733)
Total Receipts	31	2,767	228,900	\$ (226,133)
Expenditures				
Contractual services	6,741	2,148	\$ 5,000	\$ (2,852)
Commodities	1,305	13,190	83,862	(70,672)
Capital outlay	-	-	306,580	(306,580)
Total Expenditures	8,046	15,338	\$ 395,442	\$ (380,104)
Receipts Over (Under) Expenditures	(8,015)	(12,571)		
Unencumbered Cash, Beginning	26,504	18,489		
Unencumbered Cash, Ending	\$ 18,489	\$ 5,918		

## OSAGE COUNTY, KANSAS

TRUST FUNDLAW ENFORCEMENT EQUIPMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>135</u>	<u>135</u>
Unencumbered Cash, Ending	<u>\$ 135</u>	<u>\$ 135</u>

## OSAGE COUNTY, KANSAS

TRUST FUNDCOUNTY ATTORNEY'S TRAINING FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts		
Court fees	\$ 2,346	\$ 2,297
Expenditures		
Contractual services	<u>-</u>	<u>2,374</u>
Receipts Over (Under) Expenditures	2,346	(77)
Unencumbered Cash, Beginning	<u>307</u>	<u>2,653</u>
Unencumbered Cash, Ending	<u>\$ 2,653</u>	<u>\$ 2,576</u>

## OSAGE COUNTY, KANSAS

TRUST FUNDREGISTERED SEX OFFENDER FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts		
Fees	\$ 4,120	\$ 4,160
Expenditures		
Commodities	<u>1,667</u>	<u>4,490</u>
Receipts Over (Under) Expenditures	2,453	(330)
Unencumbered Cash, Beginning	<u>11,393</u>	<u>13,846</u>
Unencumbered Cash, Ending	<u>\$ 13,846</u>	<u>\$ 13,516</u>

## OSAGE COUNTY, KANSAS

TRUST FUNDSPECIAL PROSECUTOR'S TRUST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts		
Attorney fees	\$ -	\$ -
Expenditures		
Commodities	<u>136</u>	<u>-</u>
Receipts Over (Under) Expenditures	(136)	-
Unencumbered Cash, Beginning	<u>31,016</u>	<u>30,880</u>
Unencumbered Cash, Ending	<u>\$ 30,880</u>	<u>\$ 30,880</u>

**OSAGE COUNTY, KANSAS**  
**AGENCY FUNDS**  
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**  
**Regulatory Basis**

For the Year Ended December 31, 2017

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
<b>Distributable Funds</b>				
Current Tax	\$ 7,115,628	\$ 22,196,191	\$ 20,792,689	\$ 8,519,130
Bankruptcy	39,120	1,175	10,926	29,369
Delinquent Real Estate Tax	614,018	446,962	910,024	150,956
Delinquent Personal Property Tax	12,593	-	12,593	-
Delinquent Personal Property - District Court	37,822	71,656	96,074	13,404
Inheritance Tax	44	-	-	44
Local Alcoholic Liquor	16,618	14,841	31,459	-
Motor Vehicle Tax	116,796	2,453,685	2,505,680	64,801
HEMP	3,801	-	-	3,801
<b>Total Distributable Funds</b>	<b>\$ 7,956,440</b>	<b>\$ 25,184,510</b>	<b>\$ 24,359,445</b>	<b>\$ 8,781,505</b>
<b>State Funds</b>				
State Educational Building	\$ -	\$ 159,287	\$ 156,407	\$ 2,880
State Institutional Building	-	79,643	78,203	1,440
State Motor Vehicle Auto Fees	34,428	1,222,073	1,230,174	26,327
<b>Total State Funds</b>	<b>\$ 34,428</b>	<b>\$ 1,461,003</b>	<b>\$ 1,464,784</b>	<b>\$ 30,647</b>
<b>Subdivision Funds</b>				
Northeast Kansas Library Employee Benefit	\$ -	\$ 14,382	\$ 14,157	\$ 225
Northeast Kansas Library General	-	133,086	130,930	2,156
School Districts	-	6,927,730	6,845,456	82,274
Fire Districts	-	1,084,670	1,065,155	19,515
Townships	-	2,055,373	2,024,288	31,085
Cities	-	3,091,701	3,022,266	69,435
Cemeteries	-	193,243	189,737	3,506
Sewer District #1	3,463	45,072	26,951	21,584
Watershed Districts	-	222,830	219,275	3,555
Frontier Extension District	-	235,937	231,815	4,122
<b>Total Subdivision Funds</b>	<b>\$ 3,463</b>	<b>\$ 14,004,024</b>	<b>\$ 13,770,030</b>	<b>\$ 237,457</b>
<b>Other Agency Funds</b>				
Motor Vehicle Sales Tax	\$ 38,203	\$ 718,927	\$ 640,568	\$ 116,562
State Withholding Tax	-	117,074	117,074	-
Federal Withholding Tax	-	329,620	329,620	-
Fish and Game Licenses	136	10,703	10,743	96
Driver's License Fees	1,183	45,388	44,806	1,765
Beer Licenses State Stamp	1,025	-	-	1,025
PebSCO	920	11,830	10,740	2,010
CCB Grant	5,000	-	-	5,000
CDBG Grant	-	1,500	1,500	-
Change Checks	-	49,046	49,046	-
Cash Items	(1,843)	19,160	19,880	(2,563)
Law Library	8,289	12,006	12,793	7,502
<b>Total Other Agency Funds</b>	<b>\$ 52,913</b>	<b>\$ 1,315,254</b>	<b>\$ 1,236,770</b>	<b>\$ 131,397</b>
<b>Grand Total Agency Funds</b>	<b>\$ 8,047,244</b>	<b>\$ 41,964,791</b>	<b>\$ 40,831,029</b>	<b>\$ 9,181,006</b>



**OSAGE COUNTY, KANSAS**  
**OTHER SUPPLEMENTAL INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

## OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDSRegulatory Basis

For the Year Ended December 31, 2017

COUNTY TREASURER - SPECIAL AUTO FUND

Cash Balance, January 1		\$	143,419
Receipts:			
Auto fees	\$	150,753	
State full privilege tag		<u>2,625</u>	153,378
Disbursements:			
Due to County		253,626	
Miscellaneous		<u>8,486</u>	<u>(262,112)</u>
Cash Balance, December 31		\$	<u>34,685</u>

## OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDSRegulatory Basis

For the Year Ended December 31, 2017

DISTRICT COURT

Cash Balance, January 1		\$ 211,032	
Receipts:			
Fines	\$ 139,874		
PATF	2,275		
IDSF	10		
Indigent Defense Fee	3,029		
Law library	12,000		
Clerk fees	124,567		
LETC	17,039		
Judicial Branch Surcharge	50,924		
Marriage licenses	3,540		
Judgment and restitution	939,641		
Appearance bonds	24,641		
ADSAP	197		
Attorney fees	7,444		
Interest	488		
Reinstatement fees	8,665		
Diversion fees	31,330		
KBI lab fees	8,602		
Miscellaneous fees	103,845	1,478,111	
Disbursements:			
Payments to State Treasurer	357,776		
Payments to County	69,685		
Payments to others	1,125,292	(1,552,753)	
Cash Balance, December 31		\$ 136,390	

## OSAGE COUNTY, KANSAS

RECONCILIATION OF 2016 TAX ROLL

December 31, 2017

2016 Tax Roll - As Adjusted

County Clerk's abstract of 2016 tax roll		\$ 21,271,982
Adjustments to original tax roll:		
Added taxes		1,449
Abated taxes		<u>(78,114)</u>
Adjusted 2016 tax roll		<u>21,195,317</u>

2016 Tax Roll - Accounted For

Collections during 2016	\$ 7,076,428	
Collections during 2017	<u>13,718,667</u>	20,795,095
Neighborhood revitalization refunds (included above in 2015)		(129,036)
Deduct refunds and cancellations - 2016 and 2017		<u>(46,044)</u>
Net tax roll collections		20,620,015
Delinquent personal property taxes for which tax warrants were issued	47,966	
Delinquent real estate taxes entered on the tax sale record	<u>521,772</u>	<u>569,738</u>
2016 tax roll accounted for		<u>21,189,753</u>
Difference		<u>\$ 5,564</u>