

OSBORNE COUNTY, KANSAS
Osborne, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2018

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

OSBORNE COUNTY, KANSAS
Osborne, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2018

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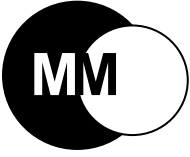
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INDEPENDENT AUDITOR'S REPORT

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, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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, 2018, 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, 2018, 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise Osborne County, Kansas' basic financial statement. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statement.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

To the Board of County Commissioners
Osborne County, Kansas
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Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 30, 2019, on our consideration of Osborne County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Osborne County's internal control over financial reporting and compliance.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 30, 2019

OSBORNE COUNTY, KANSAS

STATEMENT 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Page 1

Regulatory Basis

For the Year Ended December 31, 2018

Funds	Beginning	Prior Year	Receipts	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances				and Accounts Payable	Cash Balance
Governmental Fund Types:							
General Funds							
General	\$ 1,053,413	0	3,139,913	2,886,560	1,306,766	8,396	1,315,162
Special Purpose Funds							
Road and Bridge	2,741	0	1,553,706	1,554,407	2,040	0	2,040
Fair Building	220	0	12,024	11,500	744	0	744
Fair Premium	428	0	13,354	13,100	682	0	682
Health Nurse	71,793	147	165,424	175,221	62,143	450	62,593
Appraiser's Cost	19,992	0	123,439	109,583	33,848	23	33,871
Employee Benefits	136,635	0	0	0	136,635	0	136,635
Direct Election	5,650	0	56,191	56,564	5,277	0	5,277
Mental Health	0	0	32,132	32,132	0	0	0
Mental Retardation	0	0	13,080	13,080	0	0	0
Conservation District	216	0	18,052	18,000	268	0	268
Hospital Maintenance	146	0	351,701	332,821	19,026	0	19,026
Noxious Weed	2,562	0	164,614	165,202	1,974	0	1,974
Noxious Weed Capital Outlay	9,657	0	3,500	0	13,157	0	13,157
Special Alcohol Abuse Program	10,593	0	1,228	0	11,821	0	11,821
Tourism Promotion	5,524	0	3,429	0	8,953	0	8,953
Historical Society	785	0	1,317	2,000	102	0	102
Osborne County 911 Fund	232,119	0	49,924	44,056	237,987	1,739	239,726
Health Department Capital Outlay	94,662	0	0	0	94,662	0	94,662
Special Machinery and Equipment	569,896	0	150,928	239,990	480,834	0	480,834
Computer Capital Outlay	50,866	0	23,904	28,656	46,114	0	46,114
Election Capital Outlay	20,000	0	9,000	0	29,000	0	29,000
Register of Deeds Equipment	4,418	0	0	0	4,418	0	4,418
District Court Equipment	16,977	0	0	0	16,977	0	16,977
Sheriff Equipment	21,109	0	38,130	6,048	53,191	0	53,191

(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 2

Regulatory Basis

For the Year Ended December 31, 2018

Funds	Beginning	Prior Year	Receipts	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances				and Accounts Payable	Cash Balance
Fire District No. 1:							
Operating	415	0	37,745	35,829	2,331	0	2,331
Special Machinery and Equipment	64,011	0	22,750	10,592	76,169	0	76,169
Grant	0		4,850	4,850	0	0	0
Fire District No. 2:							
Operating	6,751	0	30,476	31,397	5,830	15	5,845
Special Machinery and Equipment	29,788	0	18,300	19,056	29,032	0	29,032
Fire District No. 3:							
Operating	2,969	0	45,974	45,943	3,000	0	3,000
Special Machinery and Equipment	63,087	0	53,458	17,227	99,318	0	99,318
Memorial	3,205	0	900	0	4,105	0	4,105
Grant	0	0	8,050	0	8,050	0	8,050
Hawkeye Township Special	0	0	30,178	30,178	0	0	0
Hancock Township Special	0	0	41,683	41,683	0	0	0
Sumner Township Special	0	0	60,538	60,538	0	0	0
Covert Township Special	0	0	33,337	33,337	0	0	0
Winfield Township Special	0	0	14,365	14,365	0	0	0
Independence Township Special	0	0	23,748	23,748	0	0	0
Grant Township Special	0	0	30,152	30,152	0	0	0
Lawrence Township Special	0	0	28,806	28,806	0	0	0
Victor Township Special	0	0	38,341	38,341	0	0	0
Kill Creek Township Special	9,451	0	33,588	43,039	0	0	0
Bethany Township Special	0	0	42,301	42,301	0	0	0
Special Vehicle Fees	14,302	0	42,664	44,420	12,546	0	12,546
Prosecuting Attorney Training	4,015	0	311	156	4,170	0	4,170
Ambulance Memorial	2,702	0	0	0	2,702	0	2,702
Courthouse Centennial	500	0	0	0	500	0	500
WIC Grant Fund	1	0	197,156	197,155	2	0	2
JJA Health Grant	154	0	0	0	154	0	154
Veterans Memorial	3,589	0	0	0	3,589	0	3,589
Wireless E-911 Grant	5,114	0	0	5,114	0	0	0

(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, 2018

Funds	Beginning	Prior Year	Receipts	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	Cash Balance
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Cash Balance
Register of Deeds Technology	18,347	0	4,380	5,281	17,446	0	17,446
County Clerk Technology	2,493	0	1,090	0	3,583	0	3,583
County Treasurer Technology	2,166	0	1,090	0	3,256	0	3,256
Special Road and Bridge Improvement	670,699	0	150,928	176,275	645,352	0	645,352
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	12,075	0	2,629	0	14,704	0	14,704
Grant Township Special Road	28,596	0	2,651	0	31,247	0	31,247
Hancock Township Special Road	16,963	0	0	5,986	10,977	0	10,977
Hawkeye Township Special Road	12,958	0	2,309	0	15,267	0	15,267
Independence Township Special Road	27,194	0	1,853	0	29,047	0	29,047
Kill Creek Township Special Road	26,000	0	1,199	0	27,199	0	27,199
Lawrence Township Special Road	17,246	0	2,729	0	19,975	0	19,975
Sumner Township Special Road	13,796	0	4,126	0	17,922	0	17,922
Victor Township Special Road	6,228	0	3,065	0	9,293	0	9,293
Winfield Township Special Road	16,403	0	0	4,928	11,475	0	11,475
Bethany Township Special Road	0	0	2,989	0	2,989	0	2,989
Bond and Interest Funds							
Hospital Debt Service	0	0	205	0	205	0	205
Business Funds							
EMS - Ambulance Service	57,319	0	523,516	540,905	39,930	4,049	43,979
Special Ambulance	42,728	0	53,000	14,150	81,578	0	81,578
Waste Disposal	27,457	0	232,080	254,207	5,330	933	6,263
Solomon Valley E-Waste Coalation	51,376	0	18,667	36,462	33,581	0	33,581
Landfill Equipment	149,408	0	25,000	100,000	74,408	0	74,408
Capital Project Funds							
OCMH Bond Construction	929,844	0	150,593	1,065,551	14,886	0	14,886
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 4,727,221</u>	<u>147</u>	<u>7,948,760</u>	<u>8,690,892</u>	<u>3,985,236</u>	<u>15,605</u>	<u>4,000,841</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, 2018

STATEMENT 1
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Cash on Hand		
County Treasurer	\$	964
Sheriff		500
The Farmers Bank - Osborne, Kansas		
Checking Accounts		890,406
Money Market Accounts		1,603,344
State Bank of Downs - Downs, Kansas		
Money Market Accounts		1,732,231
Sunflower Bank N.A. - Osborne, Kansas		
Checking Accounts		1,078,208
NOW Account		20,000
Money Market Account		4,154,184
Security Bank of KC - Kansas City, Kansas		
Money Market Account		36
Southwind Bank - Natoma, Kansas		
Checking Account		111,964
Money Market Account		<u>1,720,134</u>
Total Cash		11,311,971
Less Agency Funds per Schedule 3		<u>(7,311,130)</u>
Total Reporting Entity (Excluding Agency Funds)	\$	<u>4,000,841</u>

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

OSBORNE COUNTY, KANSAS
Notes to the Financial Statement
December 31, 2018

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 Fair Board Treasurer 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 2018:

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.

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, Health Nurse, Direct Election, Mental Health, Mental Retardation, Wireless E-911, Solomon Valley E-Waste Coalition, Waste Disposal, Hawkeye Township, Hancock Township, Sumner Township, Grant Township, Lawrence Township, Victor Township, Kill Creek Township, and Bethany Township were amended in this manner during the year ended December 31, 2018.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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**

Bonds and Warrants. Per K.S.A. 10-130, bond and interest payments shall be remitted to the state fiscal agent at least 20 days before the day of maturity. It was noted by the Kansas State Treasurer's Office that the County's remittance of funds did not meet these requirements. This appears to be a violation of this statute.

Construction Bonds. Per K.S.A 60-1111 public work contracts exceeding \$100,000 need to be properly bonded. Construction of the Osborne County Hospital did not appear to be properly bonded which appears to be a violation of this statute.

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 legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$11,310,507 and the bank balance was \$11,700,073. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,624,855 was covered by federal depository insurance and \$10,075,218 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2018, the County held no investments except for certificates of deposit which are considered as a component of deposits.

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

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 for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Osborne County, Kansas, were \$195,441 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the county's proportionate share of the collective net pension liability reported by KPERS was \$1,605,242. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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	Expenditures to Date
OCMH Bond Construction	\$	18,737,116	1,135,807

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, 2018 was \$97,336.

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, 2018 was \$150,226.

7. Interfund Transactions

Operating transfers were as follows:

From	To	Authority	Amount
General	Computer Capital Outlay	K.S.A. 19-119	12,000
General	Sheriff Equipment	K.S.A. 19-119	30,000
Waste Disposal	Landfill Equipment	K.S.A. 19-119	25,000
Road and Bridge	Special Machinery & Equipment	K.S.A. 68-141g	150,928
Road and Bridge	Special Road and Bridge Improvement	K.S.A. 68-590	150,928
Special Vehicle	General	K.S.A. 8-145	15,489
Special Vehicle	Computer Capital Outlay	K.S.A. 19-119	11,904
Election	Election Capital Outlay	K.S.A. 19-119	9,000
EMS-Ambulance	Special Ambulance	K.S.A. 12-110d	50,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	3,500
Fire District No. 1 - Operating	Fire District No. 1 - Special Machinery & Equipment	K.S.A. 19-3623e	19,000
Fire District No. 2 - Operating	Fire District No. 2 - Special Machinery & Equipment	K.S.A. 19-3623e	13,000
Fire District No. 3 - Operating	Fire District No. 3 - Special Machinery & Equipment	K.S.A. 19-3623e	29,824
Covert Township Special	Covert Township Special Road	K.S.A. 68-590	2,629
Grant Township Special	Grant Township Special Road	K.S.A. 68-590	2,652
Hawkeye Township Special	Hawkeye Township Special Road	K.S.A. 68-590	2,309
Independence Township Special	Independence Township Special Road	K.S.A. 68-590	1,853
Kill Creek Township Special	Kill Creek Township Special Road	K.S.A. 68-590	1,199
Lawrence Township Special	Lawrence Township Special Road	K.S.A. 68-590	2,727
Sumner Township Special	Sumner Township Special Road	K.S.A. 68-590	4,126
Victor Township Special	Victor Township Special Road	K.S.A. 68-590	3,065
Bethany Township Special	Bethany Township Special Road	K.S.A. 68-590	2,989

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 \$115,103. 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 2018. 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 \$209,944. This liability is based on the use of 20.85 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$797,004 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 2018. The County expects the landfill to continue to operate for approximately sixty-two 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, 2018, 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	<u>\$ 500,000</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>13,736</u>
Temporary Notes:									
General Obligation Temporary Notes Series 2017	2.97%	12/28/17	18,235,000	12/01/19	<u>500,000</u>	<u>148,577</u>	<u>0</u>	<u>648,577</u>	<u>14,004</u>
Capital Leases:									
Heating & AC Lease Purchase	2.75%	04/15/13	175,673	04/15/18	27,801	0	27,801	0	764
Landfill Building	2.44%	12/31/13	90,782	02/05/18	18,600	0	18,600	0	456
Landfill Compactor	4.25%	05/31/18	110,000	05/31/23	<u>0</u>	<u>110,000</u>	<u>22,180</u>	<u>87,820</u>	<u>2,703</u>
Total Capital Leases					<u>46,401</u>	<u>110,000</u>	<u>68,581</u>	<u>87,820</u>	<u>3,923</u>
Total Contractual Indebtedness					<u>1,046,401</u>	<u>258,577</u>	<u>68,581</u>	<u>1,236,397</u>	<u>31,663</u>

12. Long-term Debt

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Total</u>
PRINCIPAL						
General Obligation Bonds:						
General Obligation Bonds Series 2017	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
Temporary Notes:						
General Obligation Temporary Notes Series 2017	<u>648,577</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>648,577</u>
Capital Leases:						
Heating & AC Lease Purchase	0	0	0	0	0	0
Landfill Building	0	0	0	0	0	0
Landfill Compactor	<u>0</u>	<u>21,067</u>	<u>21,962</u>	<u>22,895</u>	<u>21,896</u>	<u>87,820</u>
Total Principal	<u>648,577</u>	<u>21,067</u>	<u>521,962</u>	<u>22,895</u>	<u>21,896</u>	<u>1,236,397</u>
INTEREST						
General Obligation Bonds:						
General Obligation Bonds Series 2017	<u>14,850</u>	<u>14,850</u>	<u>14,850</u>	<u>0</u>	<u>0</u>	<u>44,550</u>
Temporary Notes:						
General Obligation Temporary Notes Series 2017	<u>449,015</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>449,015</u>
Capital Leases:						
Heating & AC Lease Purchase	0	0	0	0	0	0
Landfill Building	0	0	0	0	0	0
Landfill Compactor	<u>0</u>	<u>3,817</u>	<u>2,921</u>	<u>1,987</u>	<u>1,014</u>	<u>9,739</u>
Total Interest	<u>463,865</u>	<u>18,667</u>	<u>17,771</u>	<u>1,987</u>	<u>1,014</u>	<u>503,304</u>
Total Principal and Interest	<u>\$ 1,112,442</u>	<u>39,734</u>	<u>539,733</u>	<u>24,882</u>	<u>22,910</u>	<u>1,739,701</u>

OSBORNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2018

OSBORNE COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

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	\$ 3,359,095	10,842	3,369,937	2,886,560	(483,377)
Special Purpose Funds					
Road and Bridge	1,083,525	475,456	1,558,981	1,554,407	(4,574)
Fair Building	12,087	0	12,087	11,500	(587)
Fair Premium	13,500	0	13,500	13,100	(400)
Health Nurse	187,700	38,400	226,100	175,221	(50,879)
Appraiser's Cost	127,550	0	127,550	109,583	(17,967)
Employee Benefits	58,466	0	58,466	0	(58,466)
Direct Election	62,500	0	62,500	56,564	(5,936)
Mental Health	32,300	0	32,300	32,132	*
Mental Retardation	13,200	0	13,200	13,080	*
Conservation District	18,000	0	18,000	18,000	0
Hospital Maintenance	360,809	0	360,809	332,821	(27,988)
Noxious Weed	199,225	0	199,225	165,202	(34,023)
Noxious Weed Capital Outlay	8,500	0	8,500	0	(8,500)
Special Alcohol Abuse Program	6,275	0	6,275	0	(6,275)
Tourism Promotion	6,000	0	6,000	0	(6,000)
Historical Society	2,000	0	2,000	2,000	0
Osborne County 911 Fund	146,680	0	146,680	44,056	(102,624)
Health Department Capital Outlay	47,331	0	47,331	0	(47,331)
Fire District No. 1 - Operating	42,564	0	42,564	35,829	(6,735)
Fire District No. 2 - Operating	34,738	0	34,738	31,397	(3,341)
Fire District No. 3 - Operating	45,195	2,906	48,101	45,943	(2,158)
Hawkeye Township Special	30,500	0	30,500	30,178	(322)
Hancock Township Special	41,760	0	41,760	41,683	(77)
Sumner Township Special	60,740	0	60,740	60,538	(202)
Covert Township Special	33,588	0	33,588	33,337	(251)
Winfield Township Special	15,050	0	15,050	14,365	(685)
Independence Township Special	24,735	0	24,735	23,748	(987)
Grant Township Special	30,485	0	30,485	30,152	(333)
Lawrence Township Special	29,130	0	29,130	28,806	(324)
Victor Township Special	38,480	0	38,480	38,341	(139)
Kill Creek Township Special	43,355	0	43,355	43,039	(316)
Bethany Township Special	42,923	0	42,923	42,301	(622)
Bond and Interest Funds					
Hospital Debt Service	0	0	0	0	0
Business Funds					
EMS - Ambulance Service	550,500	3,666	554,166	540,905	(13,261)
Waste Disposal	259,000	0	259,000	254,207	(4,793)
Solomon Valley E-Waste Coalition	37,967	0	37,967	36,462	(1,505)

* Exempt from Budget Law

OSBORNE COUNTY, KANSAS
GENERAL FUND

SCHEDULE 2

Page 1

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 2,472,304	2,494,418	(22,114)
Delinquent Tax	27,049	0	27,049
Motor Vehicle Tax	178,192	192,336	(14,144)
Recreational Vehicle Tax	3,794	3,284	510
16/20M Tax	23,824	26,915	(3,091)
Commerical Vehicle Tax	10,221	10,588	(367)
Watercraft Tax	1,442	1,585	(143)
Intangible Tax	18,351	17,683	668
Local Retailers Sales Tax	108,250	105,000	3,250
Comp Use Tax	33,711	13,500	20,211
Housing Authority Distribution	886	0	886
Intergovernmental			
Mineral Production	3,105	2,500	605
Licenses, Fees and Permits			
Mortgage Registration	11,118	0	11,118
County Officer Fees	33,928	17,500	16,428
Drivers License Fees	534	400	134
Antique Fees	1,605	1,250	355
Diversion Fees	2,000	2,000	0
Attorney Fees	764	1,500	(736)
Other Fees and Permits	1,116	1,200	(84)
Charges for Services			
Copy Machine	2,803	1,750	1,053
Publication Costs	4,422	4,000	422
Downs Police Service	82,500	82,500	0
Jail Care	0	3,500	(3,500)
Miscellaneous			
County Farm Income	18,933	1,000	17,933
Miscellaneous	12,324	0	12,324
Grants	9,004	0	9,004
Interest on Idle Funds	24,969	12,500	12,469
Interest on Delinquent Tax	26,060	12,000	14,060
Interest on Motor Vehicle	373	500	(127)
Reimbursed Expenses	10,842	0	10,842
Transfer from Special Vehicle	<u>15,489</u>	<u>0</u>	<u>15,489</u>
Total Receipts	<u>3,139,913</u>	<u>3,009,409</u>	<u>130,504</u>

**OSBORNE COUNTY, KANSAS
GENERAL FUND**

SCHEDULE 2

Page 2

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	\$ 89,197	100,000	(10,803)
County Clerk	78,803	88,010	(9,207)
County Treasurer	120,313	137,263	(16,950)
County Attorney	71,349	71,150	199
Register of Deeds	63,436	63,380	56
Sheriff - Department Operations	737,191	773,442	(36,251)
Jail Care-Transfer to Sheriff Capital Outlay	30,000	3,500	26,500
Unified Court - Operating	11,055	20,000	(8,945)
Unified Court - Attorney Fees	8,466	22,000	(13,534)
CASA	2,500	2,500	0
Courthouse General	83,535	83,720	(185)
Audit	32,413	34,980	(2,567)
Emergency Management	28,712	29,300	(588)
Economic Development	0	25,000	(25,000)
Computer Operations	6,153	32,984	(26,831)
Copy Machine	2,500	2,500	0
Major Building Repairs	70,582	206,500	(135,918)
Heating & AC Lease Payments	28,565	28,566	(1)
911 Expenses	550	0	550
NWK Area Agency on Aging	4,500	4,500	0
NKDSUS	0	900	(900)
Child Advocacy	2,500	2,500	0
Web-Site	2,900	2,900	0
GIS Mapping	11,518	12,000	(482)
Transfer to Computer Capital Outlay	12,000	0	12,000
Transfer to Multi-Year Capital Improvement	0	215,000	(215,000)
Employee Benefits:			
Social Security/Medicare	162,279	178,500	(16,221)
State Retirement	195,441	270,000	(74,559)
Employee Health Insurance	993,588	888,000	105,588
Unemployment Insurance	1,417	12,500	(11,083)
Workers' Compensation	35,097	47,500	(12,403)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expense	0	10,842	(10,842)
 Total Expenditures	 2,886,560	 3,369,937	 (483,377)
 Receipts Over (Under) Expenditures	 253,353		
Unencumbered Cash, Beginning	1,053,413		
 Unencumbered Cash, Ending	 \$ 1,306,766		

OSBORNE COUNTY, KANSAS
ROAD AND BRIDGE FUND

SCHEDULE 2

Page 3

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Over)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 736,386	742,831	(6,445)
Delinquent Tax	9,484	0	9,484
Motor Vehicle Tax	54,584	55,930	(1,346)
Recreational Vehicle Tax	1,148	955	193
16/20M Tax	8,709	7,827	882
Commercial Vehicle Tax	3,025	3,079	(54)
Watercraft Tax	419	461	(42)
Housing Authority Distribution	275	0	275
Intergovernmental			
Special City County Highway	262,957	261,728	1,229
State Equalization	1,047	0	1,047
Miscellaneous	216	0	216
Kansas Department of Transportation	51,108	0	51,108
Reimbursed Expenses	424,348	0	424,348
Total Receipts	1,553,706	1,072,811	480,895
Expenditures:			
Personal Services	592,440	585,000	7,440
Commodities	523,851	311,790	212,061
Contractual Services	70,343	52,635	17,708
Capital Outlay	65,917	34,100	31,817
Transfer to Special Machinery and Equipment	150,928	100,000	50,928
Transfer to Special Road and Bridge Improvement	150,928	0	150,928
Adjustment for Qualifying Budget Credits:			
State Aid	0	51,108	(51,108)
Reimbursed Expenses	0	424,348	(424,348)
Total Expenditures	1,554,407	1,558,981	(4,574)
Receipts Over (Under) Expenditures	(701)		
Unencumbered Cash, Beginning	2,741		
Unencumbered Cash, Ending	\$ 2,040		

OSBORNE COUNTY, KANSAS
FAIR BUILDING FUND

SCHEDULE 2

Page 4

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 10,867	10,928	(61)
Delinquent Tax	142	0	142
Motor Vehicle Tax	809	822	(13)
Recreational Vehicle Tax	17	14	3
16/20M Tax	133	115	18
Commerical Vehicle Tax	45	45	0
Watercraft Tax	6	7	(1)
Housing Authority Distribution	5	0	5
Total Receipts	12,024	11,931	93
Expenditures:			
Appropriations	11,500	12,087	(587)
Receipts Over (Under) Expenditures	524		
Unencumbered Cash, Beginning	220		
Unencumbered Cash, Ending	\$ 744		

OSBORNE COUNTY, KANSAS
FAIR PREMIUM FUND

SCHEDULE 2

Page 5

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 12,638	12,746	(108)
Delinquent Tax	87	0	87
Motor Vehicle Tax	501	510	(9)
Recreational Vehicle Tax	11	9	2
16/20M Tax	81	71	10
Commercial Vehicle Tax	28	28	0
Watercraft Tax	4	0	4
Housing Authority Distribution	4	0	4
Total Receipts	13,354	13,364	(10)
Expenditures:			
Appropriations	13,100	13,500	(400)
Total Expenditures	13,100	13,500	(400)
Receipts Over (Under) Expenditures	254		
Unencumbered Cash, Beginning	428		
Unencumbered Cash, Ending	\$ 682		

OSBORNE COUNTY, KANSAS
HEALTH NURSE FUND

SCHEDULE 2

Page 6

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 35,869	36,170	(301)
Delinquent Tax	523	0	523
Motor Vehicle Tax	2,651	2,676	(25)
Recreational Vehicle Tax	56	46	10
16/20M Tax	441	374	67
Commercial Vehicle Tax	146	147	(1)
Watercraft Tax	20	22	(2)
Housing Authority Distribution	13	0	13
Charges for Services			
Patient Fees	87,305	69,000	18,305
Grants			
WIC	15,708	0	15,708
Immunization	1,783	0	1,783
Bioterrorism	10,207	0	10,207
Kan Be Healthy	1,610	0	1,610
Maternal Infant	1,881	0	1,881
Other	7,187	0	7,187
Reimbursed Expenses	24	0	24
Total Receipts	165,424	108,435	56,989
Expenditures:			
Personal Services	91,859	96,000	(4,141)
Commodities	55,792	52,500	3,292
Contractual Services	25,809	37,200	(11,391)
Capital Outlay	1,761	2,000	(239)
Transfer to Health Capital Outlay	0	0	0
Adjustment for Qualifying Budget Credits:			
Excess Grants	0	38,376	(38,376)
Reimbursed Expenses	0	24	(24)
Total Expenditures	175,221	226,100	(50,879)
Prior Year Cancelled Encumbrances	147		
Receipts Over (Under) Expenditures	(9,797)		
Unencumbered Cash, Beginning	71,793		
Unencumbered Cash, Ending	\$ 62,143		

OSBORNE COUNTY, KANSAS
APPRAISER'S COST FUND

SCHEDULE 2

Page 7

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 112,267	113,238	(971)
Delinquent Tax	1,197	0	1,197
Motor Vehicle Tax	7,862	8,436	(574)
Recreational Vehicle Tax	167	144	23
16/20M Tax	1,074	1,181	(107)
Commercial Vehicle Tax	449	464	(15)
Watercraft Tax	63	70	(7)
Housing Authority Distribution	37	0	37
Charges for Services	225	0	225
Miscellaneous	<u>98</u>	<u>0</u>	<u>98</u>
Total Receipts	<u>123,439</u>	<u>123,533</u>	<u>(94)</u>
Expenditures:			
Personal Services	48,330	94,600	(46,270)
Commodities	2,276	5,000	(2,724)
Contractual Services	57,833	25,450	32,383
Capital Outlay	1,144	2,000	(856)
Transfer to Appraiser Capital Outlay	<u>0</u>	<u>500</u>	<u>(500)</u>
Total Expenditures	<u>109,583</u>	<u>127,550</u>	<u>(17,967)</u>
Receipts Over (Under) Expenditures	13,856		
Unencumbered Cash, Beginning	<u>19,992</u>		
Unencumbered Cash, Ending	<u>\$ 33,848</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, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	\$ 0	0	0
Payroll Deductions	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>0</u>	<u>0</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	0		
Unencumbered Cash, Beginning	<u>136,635</u>		
Unencumbered Cash, Ending	<u>\$ 136,635</u>		

OSBORNE COUNTY, KANSAS
DIRECT ELECTION FUND

SCHEDULE 2

Page 9

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 53,231	53,641	(410)
Delinquent Tax	435	0	435
Motor Vehicle Tax	1,880	1,523	357
Recreational Vehicle Tax	38	26	12
16/20M Tax	491	213	278
Commercial Vehicle Tax	90	84	6
Watercraft Tax	11	13	(2)
Housing Authority Distribution	15	0	15
 Total Receipts	 56,191	 55,500	 691
 Expenditures:			
Personal Services	7,000	8,000	(1,000)
Commodities	4,449	10,000	(5,551)
Contractual Services	36,115	37,500	(1,385)
Transfer to Election Capital Outlay	9,000	7,000	2,000
 Total Expenditures	 56,564	 62,500	 (5,936)
 Receipts Over (Under) Expenditures	 (373)		
Unencumbered Cash, Beginning	5,650		
 Unencumbered Cash, Ending	 \$ 5,277		

**OSBORNE COUNTY, KANSAS
MENTAL HEALTH FUND**

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 29,071	29,327	(256)
Delinquent Tax	376	0	376
Motor Vehicle Tax	2,144	2,176	(32)
Recreational Vehicle Tax	45	37	8
16/20M Tax	351	304	47
Commercial Vehicle Tax	118	120	(2)
Watercraft Tax	16	18	(2)
Housing Authority Distribution	11	0	11
Total Receipts	32,132	31,982	150
Expenditures:			
Appropriations	32,132	32,300	(168)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

*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, 2018

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 11,832	11,922	(90)
Delinquent Tax	154	0	154
Motor Vehicle Tax	873	883	(10)
Recreational Vehicle Tax	18	15	3
16/20M Tax	144	124	20
Commercial Vehicle Tax	48	49	(1)
Watercraft Tax	7	7	0
Housing Authority Distribution	4	0	4
Total Receipts	13,080	13,000	80
Expenditures:			
Appropriations	13,080	13,200	(120)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

*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, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 16,328	16,431	(103)
Delinquent Tax	211	0	211
Motor Vehicle Tax	1,208	1,223	(15)
Recreational Vehicle Tax	25	21	4
16/20M Tax	198	171	27
Commercial Vehicle Tax	67	67	0
Watercraft Tax	9	10	(1)
Housing Authority Distribution	6	0	6
Total Receipts	18,052	17,923	129
Expenditures:			
Appropriations	18,000	18,000	0
Receipts Over (Under) Expenditures	52		
Unencumbered Cash, Beginning	216		
Unencumbered Cash, Ending	\$ 268		

OSBORNE COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND

SCHEDULE 2

Page 13

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 321,228	333,264	(12,036)
Delinquent Tax	3,193	0	3,193
Motor Vehicle Tax	21,867	22,500	(633)
Recreational Vehicle Tax	460	384	76
16/20M Tax	3,443	3,149	294
Commercial Vehicle Tax	1,215	1,239	(24)
Watercraft Tax	169	185	(16)
Housing Authority Distribution	126	0	126
Total Receipts	351,701	360,721	(9,020)
Expenditures:			
Appropriations	332,821	360,809	(27,988)
Receipts Over (Under) Expenditures	18,880		
Unencumbered Cash, Beginning	146		
Unencumbered Cash, Ending	\$ 19,026		

OSBORNE COUNTY, KANSAS
NOXIOUS WEED FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 80,736	81,391	(655)
Delinquent Tax	1,033	0	1,033
Motor Vehicle Tax	5,705	5,666	39
Recreational Vehicle Tax	119	97	22
16/20M Tax	994	793	201
Commercial Vehicle Tax	310	312	(2)
Watercraft Tax	42	47	(5)
Housing Authority Distribution	32	0	32
Charges for Services and Reimbursements	75,643	110,000	(34,357)
Total Receipts	164,614	198,306	(33,692)
Expenditures:			
Personal Services	75,596	71,400	4,196
Commodities	75,912	113,325	(37,413)
Contractual Services	10,194	12,500	(2,306)
Capital Outlay	0	0	0
Transfer to Noxious Weed Capital Outlay	3,500	2,000	1,500
Total Expenditures	165,202	199,225	(34,023)
Receipts Over (Under) Expenditures	(588)		
Unencumbered Cash, Beginning	2,562		
Unencumbered Cash, Ending	\$ 1,974		

OSBORNE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Sale of Equipment	\$ 0	2,000	(2,000)
Transfer from Noxious Weed	3,500	2,000	1,500
Total Receipts	3,500	4,000	(500)
Expenditures:			
Capital Outlay	0	8,500	(8,500)
Receipts Over (Under) Expenditures	3,500		
Unencumbered Cash, Beginning	9,657		
Unencumbered Cash, Ending	\$ 13,157		

OSBORNE COUNTY, KANSAS
SPECIAL ALCOHOL ABUSE PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental	\$ 1,228	1,600	(372)
Expenditures:			
Contractual Services	0	6,275	(6,275)
Receipts Over (Under) Expenditures	1,228		
Unencumbered Cash, Beginning	10,593		
Unencumbered Cash, Ending	\$ 11,821		

OSBORNE COUNTY, KANSAS
TOURISM PROMOTION FUND

SCHEDULE 2

Page 17

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
State of Kansas	\$ 3,429	3,000	429
Expenditures:			
Contractual Services	0	6,000	(6,000)
Prior Year Cancelled Encumbrances	0		
Receipts Over (Under) Expenditures	3,429		
Unencumbered Cash, Beginning	5,524		
Unencumbered Cash, Ending	\$ 8,953		

**OSBORNE COUNTY, KANSAS
HISTORICAL SOCIETY FUND**

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,123	1,099	24
Delinquent Tax	23	0	23
Motor Vehicle Tax	136	136	0
Recreational Vehicle Tax	3	2	1
16/20M Tax	22	19	3
Commercial Vehicle Tax	8	7	1
Watercraft Tax	1	1	0
Housing Authority Distribution	1	0	1
Total Receipts	1,317	1,264	53
Expenditures:			
Appropriations	2,000	2,000	0
Receipts Over (Under) Expenditures	(683)		
Unencumbered Cash, Beginning	785		
Unencumbered Cash, Ending	\$ 102		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

OSBORNE COUNTY 911 FUND

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Grants	0	0	0
911 Tax	<u>49,924</u>	<u>52,033</u>	<u>(2,109)</u>
Total Receipts	<u>49,924</u>	<u>52,033</u>	<u>(2,109)</u>
Expenditures:			
Contractual Services	<u>44,056</u>	<u>146,680</u>	<u>(102,624)</u>
Receipts Over (Under) Expenditures	5,868		
Unencumbered Cash, Beginning	<u>232,119</u>		
Unencumbered Cash, Ending	<u>\$ 237,987</u>		

OSBORNE COUNTY, KANSAS
HEALTH DEPARTMENT CAPITAL OUTLAY

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

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

OSBORNE COUNTY, KANSAS

SCHEDULE 2

FIRE DISTRICT NO. 1

Page 21

OPERATING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 35,138	36,027	(889)
Delinquent Tax	163	0	163
Motor Vehicle Tax	1,669	1,613	56
Recreational Vehicle Tax	43	38	5
16/20M Tax	618	590	28
Commerical Vehicle Tax	95	73	22
Watercraft Tax	<u>19</u>	<u>20</u>	<u>(1)</u>
Total Receipts	<u>37,745</u>	<u>38,361</u>	<u>(616)</u>
Expenditures:			
Commodities	5,789	12,500	(6,711)
Contractual Services	11,040	11,000	40
Capital Outlay	0	0	0
Transfer to OFD #1 Special Machinery and Equipment	<u>19,000</u>	<u>19,064</u>	<u>(64)</u>
Total Expenditures	<u>35,829</u>	<u>42,564</u>	<u>(6,735)</u>
Receipts Over (Under) Expenditures	1,916		
Unencumbered Cash, Beginning	<u>415</u>		
Unencumbered Cash, Ending	<u>\$ 2,331</u>		

OSBORNE COUNTY, KANSAS
FIRE DISTRICT NO. 2
OPERATING FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 28,584	28,655	(71)
Delinquent Tax	205	0	205
Motor Vehicle Tax	1,171	1,270	(99)
Recreational Vehicle Tax	29	51	(22)
16/20M Tax	259	358	(99)
Commercial Vehicle Tax	<u>228</u>	<u>155</u>	<u>73</u>
Total Receipts	<u>30,476</u>	<u>30,489</u>	<u>(13)</u>
Expenditures:			
Commodities	2,759	4,000	(1,241)
Contractual Services	15,638	26,056	(10,418)
Transfer to OFD #2 Special Machinery & Equipment	<u>13,000</u>	<u>4,682</u>	<u>8,318</u>
Total Expenditures	<u>31,397</u>	<u>34,738</u>	<u>(3,341)</u>
Receipts Over (Under) Expenditures	(921)		
Unencumbered Cash, Beginning	<u>6,751</u>		
Unencumbered Cash, Ending	<u>\$ 5,830</u>		

OSBORNE COUNTY, KANSAS
FIRE DISTRICT NO. 3
OPERATING FUND

SCHEDULE 2

Page 23

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 40,973	41,239	(266)
Delinquent Tax	173	0	173
Motor Vehicle Tax	1,355	1,539	(184)
Recreational Vehicle Tax	44	39	5
16/20M Tax	430	438	(8)
Commercial Vehicle Tax	78	53	25
Watercraft Tax	15	13	2
Reimbursed Expense	2,906	0	2,906
Total Receipts	45,974	43,321	2,653
Expenditures:			
Commodities	5,612	15,500	(9,888)
Contractual Services	10,476	16,500	(6,024)
Capital Outlay	31	0	31
Transfer to OFD #3 Special Machinery & Equipment	29,824	13,195	16,629
Adjustment for Qualifying Budget Credits:			
Reimbursed Expense	0	2,906	(2,906)
Total Expenditures	45,943	48,101	(2,158)
Receipts Over (Under) Expenditures	31		
Unencumbered Cash, Beginning	2,969		
Unencumbered Cash, Ending	\$ 3,000		

OSBORNE COUNTY, KANSAS
HAWKEYE TOWNSHIP SPECIAL

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 27,231	27,085	146
Delinquent Tax	74	0	74
Motor Vehicle Tax	833	919	(86)
Recreational Vehicle Tax	17	29	(12)
16/20M Tax	260	303	(43)
Watercraft Tax	22	8	14
Intangible Tax	334	306	28
State of Kansas	1,407	1,350	57
Total Receipts	30,178	30,000	178
Expenditures:			
Contractual Services	27,869	30,500	(2,631)
Transfer to Hawkeye Township Special Road	2,309	0	2,309
Total Expenditures	30,178	30,500	(322)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

**OSBORNE COUNTY, KANSAS
HANCOCK TOWNSHIP SPECIAL**

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 39,243	38,610	633
Motor Vehicle Tax	411	506	(95)
Recreational Vehicle Tax	40	16	24
16/20M Tax	718	348	370
Watercraft Tax	29	30	(1)
Intangible Tax	95	150	(55)
State of Kansas	1,147	1,100	47
Total Receipts	41,683	40,760	923
Expenditures:			
Contractual Services	41,683	41,760	(77)
Transfer to Hancock Township Special Road	0	0	0
Total Expenditures	41,683	41,760	(77)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

SUMNER TOWNSHIP SPECIAL

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 54,534	53,825	709
Delinquent Tax	319	0	319
Motor Vehicle Tax	2,612	2,885	(273)
Recreational Vehicle Tax	59	45	14
16/20M Tax	942	688	254
Commercial Vehicle Tax	284	171	113
Watercraft Tax	35	38	(3)
Intangible Tax	355	540	(185)
Miscellaneous	4	0	4
State of Kansas	<u>1,394</u>	<u>1,385</u>	<u>9</u>
Total Receipts	<u>60,538</u>	<u>59,577</u>	<u>961</u>
Expenditures:			
Contractual Services	56,412	60,740	(4,328)
Transfer to Sumner Township Special Road	<u>4,126</u>	<u>0</u>	<u>4,126</u>
Total Expenditures	<u>60,538</u>	<u>60,740</u>	<u>(202)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>		

OSBORNE COUNTY, KANSAS
COVERT TOWNSHIP SPECIAL

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 31,476	31,486	(10)
Delinquent Tax	0	0	0
Motor Vehicle Tax	339	376	(37)
Recreational Vehicle Tax	0	16	(16)
16/20M Tax	199	316	(117)
Intangible Tax	170	194	(24)
State of Kansas	1,153	1,200	(47)
Total Receipts	33,337	33,588	(251)
Expenditures:			
Contractual Services	30,708	33,588	(2,880)
Transfer to Covert Township Special Road	2,629	0	2,629
Total Expenditures	33,337	33,588	(251)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

OSBORNE COUNTY, KANSAS
WINFIELD TOWNSHIP SPECIAL

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 12,984	13,775	(791)
Delinquent Tax	89	0	89
Motor Vehicle Tax	345	267	78
Recreational Vehicle Tax	9	8	1
16/20M Tax	116	214	(98)
Watercraft Tax	0	2	(2)
Intangible Tax	60	492	(432)
State of Kansas	762	725	37
Total Receipts	14,365	15,483	(1,118)
Expenditures:			
Contractual Services	14,365	15,050	(685)
Transfer to Winfield Township Special Road	0	0	0
Total Expenditures	14,365	15,050	(685)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 20,004	20,082	(78)
Delinquent Tax	78	0	78
Motor Vehicle Tax	718	754	(36)
Recreational Vehicle Tax	9	9	0
16/20M Tax	519	730	(211)
Watercraft Tax	0	0	0
Intangible Tax	1,381	1,975	(594)
State of Kansas	1,039	1,000	39
Total Receipts	23,748	24,550	(802)
Expenditures:			
Contractual Services	21,895	24,735	(2,840)
Transfer to Independence Township Special Road	1,853	0	1,853
Total Expenditures	23,748	24,735	(987)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

OSBORNE COUNTY, KANSAS
GRANT TOWNSHIP SPECIAL

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 27,608	27,684	(76)
Delinquent Tax	233	0	233
Motor Vehicle Tax	543	653	(110)
Recreational Vehicle Tax	25	14	11
16/20M Tax	428	502	(74)
Commercial Vehicle Tax	55	56	(1)
Watercraft Tax	6	6	0
Intangible Tax	0	15	(15)
State of Kansas	1,254	1,200	54
Total Receipts	30,152	30,130	22
Expenditures:			
Contractual Services	27,501	30,485	(2,984)
Transfer to Grant Township Special Road	2,651	0	2,651
Total Expenditures	30,152	30,485	(333)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

OSBORNE COUNTY, KANSAS
LAWRENCE TOWNSHIP SPECIAL

SCHEDULE 2

Page 31

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 25,620	25,173	447
Delinquent Tax	22	0	22
Motor Vehicle Tax	603	888	(285)
Recreational Vehicle Tax	0	9	(9)
16/20M Tax	162	177	(15)
Commercial Vehicle Tax	73	37	36
Watercraft Tax	2	2	0
Intangible Tax	982	900	82
State of Kansas	1,342	1,300	42
Total Receipts	28,806	28,486	320
Expenditures:			
Contractual Services	26,078	29,130	(3,052)
Transfer to Lawrence Township Special Road	2,728	0	2,728
Total Expenditures	28,806	29,130	(324)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

OSBORNE COUNTY, KANSAS
VICTOR TOWNSHIP SPECIAL

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 35,949	36,140	(191)
Motor Vehicle Tax	790	1,046	(256)
Recreational Vehicle Tax	0	0	0
16/20M Tax	356	352	4
Watercraft Tax	4	4	0
State of Kansas	1,242	1,200	42
Total Receipts	<u>38,341</u>	<u>38,742</u>	<u>(401)</u>
Expenditures:			
Contractual Services	35,276	38,480	(3,204)
Transfer to Victor Township Special Road	3,065	0	3,065
Total Expenditures	<u>38,341</u>	<u>38,480</u>	<u>(139)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
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, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 31,540	33,416	(1,876)
Motor Vehicle Tax	190	128	62
16/20M Tax	210	336	(126)
Commercial Vehicle Tax	11	11	0
Intangible Tax	430	600	(170)
State of Kansas	1,197	1,200	(3)
Transfer of funds from Kill Creek TWP	10	0	10
Total Receipts	33,588	35,691	(2,103)
Expenditures:			
Contractual Services	41,840	43,355	(1,515)
Transfer to Kill Creek Township Special Road	1,199	0	1,199
Total Expenditures	43,039	43,355	(316)
Receipts Over (Under) Expenditures	(9,451)		
Unencumbered Cash, Beginning	9,451		
Unencumbered Cash, Ending	\$ 0		

OSBORNE COUNTY, KANSAS
BETHANY TOWNSHIP SPECIAL

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 352	0	352
Motor Vehicle Tax	428	0	428
16/20M Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Intangible Tax	220	0	220
State of Kansas	1,254	0	1,254
Transfer of funds from Bethany TWP	40,047	42,923	(2,876)
Total Receipts	42,301	42,923	(622)
Expenditures:			
Contractual Services	39,312	42,923	(3,611)
Transfer to Bethany Township Special Road	2,989	0	2,989
Total Expenditures	42,301	42,923	(622)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

OSBORNE COUNTY, KANSAS
HOSPITAL DEBT SERVICE

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Housing Authority Distribution	\$ 205	0	205
Reimbursed Expenses	0	0	0
Total Receipts	205	0	205
Expenditures:			
Principal	0	0	0
Interest	0	0	0
Cash Basis Reserve	0	0	0
Total Expenditures	0	0	0
Receipts Over (Under) Expenditures	205		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 205		

OSBORNE COUNTY, KANSAS
EMS - AMBULANCE SERVICE FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 276,149	278,542	(2,393)
Delinquent Tax	3,050	0	3,050
Motor Vehicle Tax	19,222	19,484	(262)
Recreational Vehicle Tax	403	333	70
16/20M Tax	3,167	2,726	441
Commercial Vehicle Tax	1,058	1,072	(14)
Watercraft Tax	146	161	(15)
Housing Authority Distribution	142	0	142
Charges for Services	171,178	150,000	21,178
City of Osborne EMS Service	24,750	27,000	(2,250)
City of Downs EMS Service	20,250	18,000	2,250
Miscellaneous	335	0	335
Reimbursed Expenses	3,666	0	3,666
Total Receipts	523,516	497,318	26,198
Expenditures:			
Personal Services	408,493	450,000	(41,507)
Commodities	35,709	45,950	(10,241)
Contractual Services	46,674	31,050	15,624
Capital Outlay	29	23,500	(23,471)
Transfer to Special Ambulance	50,000	0	50,000
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	0	3,666	(3,666)
Total Expenditures	540,905	554,166	(13,261)
Receipts Over (Under) Expenditures	(17,389)		
Unencumbered Cash, Beginning	57,319		
Unencumbered Cash, Ending	\$ 39,930		

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, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Special Assessments	\$ 174,031	166,000	8,031
Collections	11,591	13,000	(1,409)
Recycle Material Sold	12,361	12,000	361
Grants	6,500	0	6,500
Miscellaneous	310	0	310
Sale of Equipment	8,700	0	8,700
State of Kansas	17,755	0	17,755
Reimbursed Expenses	<u>832</u>	<u>0</u>	<u>832</u>
Total Receipts	<u>232,080</u>	<u>191,000</u>	<u>41,080</u>
Expenditures:			
Personal Services	78,774	90,000	(11,226)
Commodities	27,982	29,550	(1,568)
Contractual Services	54,620	76,980	(22,360)
Capital Outlay	23,892	31,550	(7,658)
Lease Payments	43,939	20,000	23,939
Transfer to Landfill Equipment	<u>25,000</u>	<u>10,920</u>	<u>14,080</u>
Total Expenditures	<u>254,207</u>	<u>259,000</u>	<u>(4,793)</u>
Receipts Over (Under) Expenditures	(22,127)		
Unencumbered Cash, Beginning	<u>27,457</u>		
Unencumbered Cash, Ending	<u>\$ 5,330</u>		

OSBORNE COUNTY, KANSAS
SOLOMON VALLEY E-WASTE COALITION

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Membership Dues	\$ 8,000	9,000	(1,000)
Reimbursements	10,667	0	10,667
Total Receipts	18,667	9,000	9,667
Expenditures:			
Commodities	1,497	16,500	(15,003)
Contractual Services	2,920	3,800	(880)
Capital Outlay	32,045	7,000	25,045
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	0	10,667	(10,667)
Total Expenditures	36,462	37,967	(1,505)
Receipts Over (Under) Expenditures	(17,795)		
Unencumbered Cash, Beginning	51,376		
Unencumbered Cash, Ending	\$ 33,581		

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

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

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
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	Computer Capital Outlay	Election Capital Outlay	Special Machinery and Equipment	Special Ambulance
Receipts:				
State of Kansas	\$ 0	0	0	3,000
Transfer from Road & Bridge	0	0	150,928	0
Transfer from General	12,000	0	0	0
Transfer from Election	0	9,000	0	0
Transfer from EMS - Ambulance Service	0	0	0	50,000
Transfer from Special Vehicle	11,904	0	0	0
	<u>23,904</u>	<u>9,000</u>	<u>150,928</u>	<u>53,000</u>
Total Receipts				
	<u>23,904</u>	<u>9,000</u>	<u>150,928</u>	<u>53,000</u>
Expenditures:				
Capital Outlay	28,656	0	239,990	14,150
Lease Payment	0	0	0	0
	<u>28,656</u>	<u>0</u>	<u>239,990</u>	<u>14,150</u>
Total Expenditures				
	<u>28,656</u>	<u>0</u>	<u>239,990</u>	<u>14,150</u>
Receipts Over (Under) Expenditures	(4,752)	9,000	(89,062)	38,850
Unencumbered Cash, Beginning	50,866	20,000	569,896	42,728
	<u>50,866</u>	<u>20,000</u>	<u>569,896</u>	<u>42,728</u>
Unencumbered Cash, Ending	<u>\$ 46,114</u>	<u>29,000</u>	<u>480,834</u>	<u>\$ 81,578</u>

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
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	<u>OCMH Bond Construction</u>	<u>Register of Deeds Equipment</u>	<u>District Court Equipment</u>	<u>Sheriff Equipment</u>
Receipts:				
Temporary Note Proceeds	\$ 148,577	0	0	0
Interest on Idle Funds	2,016	0	0	0
Miscellaneous	0	0	0	2,360
Grants	0	0	0	1,900
VIN Fees	0	0	0	3,870
Transfer from General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
Total Receipts	<u>150,593</u>	<u>0</u>	<u>0</u>	<u>38,130</u>
Expenditures:				
Interest	27,740	0	0	0
Contractual Services	987,429	0	0	0
Capital Outlay	<u>50,382</u>	<u>0</u>	<u>0</u>	<u>6,048</u>
Total Expenditures	<u>1,065,551</u>	<u>0</u>	<u>0</u>	<u>6,048</u>
Receipts Over (Under) Expenditures	(914,958)	0	0	32,082
Unencumbered Cash, Beginning	<u>929,844</u>	<u>4,418</u>	<u>16,977</u>	<u>21,109</u>
Unencumbered Cash, Ending	<u>\$ 14,886</u>	<u>\$ 4,418</u>	<u>16,977</u>	<u>53,191</u>

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
 Page 42

	<u>Landfill Equipment</u>	<u>Fire District No. 1 Special Machinery and Equipment</u>	<u>Fire District No. 1 Grant</u>	<u>Fire District No. 2 Special Machinery and Equipment</u>
Receipts:				
Donations	\$ 0	3,750	0	0
Grants	0	0	4,850	0
Reimbursed Expenses	0	0	0	5,300
Transfer from OFD No. 1 - General	0	19,000	0	0
Transfer from OFD No. 2 - General	0	0	0	13,000
Transfer from Waste Disposal	25,000	0	0	0
	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>25,000</u>	<u>22,750</u>	<u>4,850</u>	<u>18,300</u>
Expenditures:				
Transfer to Waste Disposal	0	0	0	0
Capital Outlay	100,000	10,592	4,850	19,056
	<u>100,000</u>	<u>10,592</u>	<u>4,850</u>	<u>19,056</u>
Total Expenditures	<u>100,000</u>	<u>10,592</u>	<u>4,850</u>	<u>19,056</u>
Receipts Over (Under) Expenditures	(75,000)	12,158	0	(756)
Unencumbered Cash, Beginning	<u>149,408</u>	<u>64,011</u>	<u>0</u>	<u>29,788</u>
Unencumbered Cash, Ending	<u><u>74,408</u></u>	<u><u>76,169</u></u>	<u><u>0</u></u>	<u><u>29,032</u></u>

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
 Page 43

	Fire District No. 3 Special Machinery and Equipment	Fire District No. 3 Memorial	Special Road and Bridge Im- provement
Receipts:			
Miscellaneous	\$ 6,461	0	0
Grants	17,173	900	0
Transfer from OFD No. 3 - General	29,824	0	0
Transfer from Road and Bridge	0	0	150,928
Total Receipts	53,458	900	150,928
Expenditures:			
Commodities	0	0	35,383
Contractual Services	0	0	140,892
Capital Outlay	17,227	0	0
Total Expenditures	17,227	0	176,275
Receipts Over (Under) Expenditures	36,231	900	(25,347)
Unencumbered Cash, Beginning	63,087	3,205	670,699
Unencumbered Cash, Ending	\$ 99,318	4,105	645,352

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
 Page 44

	Special Vehicle Fees	Prosecuting Attorney Fund	Fire District No. 3 Grant
Receipts:			
Fees from District Court	\$ 0	311	0
State of Kansas	700	0	0
Motor Vehicle Fees	41,955	0	0
Donations	0	0	8,050
Reimbursed Expenses	9	0	0
Total Receipts	42,664	311	8,050
Expenditures:			
Personal Services	6,935	0	0
Commodities	4,497	0	0
Contractual Services	5,595	0	0
Capital Outlay	0	0	0
Procecutor's Training	0	156	0
Transfer to Computer Capital Outlay	11,904	0	0
Transfer to General	15,489	0	0
Total Expenditures	44,420	156	0
Receipts Over (Under) Expenditures	(1,756)	155	8,050
Unencumbered Cash, Beginning	14,302	4,015	0
Unencumbered Cash, Ending	\$ 12,546	4,170	8,050

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Ambulance Memorial	Courthouse Centennial	WIC Grant
Receipts:			
Donations	\$ 0	0	0
Grants	0	0	197,156
Total Receipts	0	0	197,156
Expenditures:			
Contractual Services	0	0	0
Project Expenditures	0	0	197,155
Total Expenditures	0	0	197,155
Receipts Over (Under) Expenditures	0	0	1
Unencumbered Cash, Beginning	2,702	500	1
Unencumbered Cash, Ending	\$ 2,702	500	2

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	<u>JJA Health Grant</u>	<u>Veterans Memorial</u>	<u>Wireless E-911 Grant</u>
Receipts:			
Grants	\$ 0	0	0
Patient Fees	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Project Expenditures	<u>0</u>	<u>0</u>	<u>5,114</u>
Receipts Over (Under) Expenditures	0	0	(5,114)
Unencumbered Cash, Beginning	<u>154</u>	<u>3,589</u>	<u>5,114</u>
Unencumbered Cash, Ending	<u>\$ 154</u>	<u>3,589</u>	<u>0</u>

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
 Page 47

	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:			
Recording Fees	\$ 4,334	1,084	1,084
Interest on Idle Funds	46	6	6
Total Receipts	4,380	1,090	1,090
Expenditures:			
Technology Expenditures	5,281	0	0
Receipts Over (Under) Expenditures	(901)	1,090	1,090
Unencumbered Cash, Beginning	18,347	2,493	2,166
Unencumbered Cash, Ending	\$ 17,446	3,583	3,256

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
 Page 48

	<u>Covert Township Special Road</u>	<u>Grant Township Special Road</u>	<u>Hancock Township Special Road</u>
Receipts:			
Transfer from Covert Township Special	\$ 2,629	0	0
Transfer from Grant Township Special	0	2,651	0
Transfer from Hancock Township Special	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>2,629</u>	<u>2,651</u>	<u>0</u>
Expenditures:			
Contractual Services	0	0	5,986
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>5,986</u>
Receipts Over (Under) Expenditures	2,629	2,651	(5,986)
Unencumbered Cash, Beginning	<u>12,075</u>	<u>28,596</u>	<u>16,963</u>
Unencumbered Cash, Ending	<u><u>\$ 14,704</u></u>	<u><u>31,247</u></u>	<u><u>10,977</u></u>

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
 Page 49

	<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	\$ 2,309	0	0	0
Transfer from Independence Township Special	0	1,853	0	0
Transfer from Kill Creek Township Special	0	0	1,199	0
Transfer from Lawrence Township Special	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,729</u>
Total Receipts	<u>2,309</u>	<u>1,853</u>	<u>1,199</u>	<u>2,729</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	2,309	1,853	1,199	2,729
Unencumbered Cash, Beginning	<u>12,958</u>	<u>27,194</u>	<u>26,000</u>	<u>17,246</u>
Unencumbered Cash, Ending	<u><u>\$ 15,267</u></u>	<u><u>29,047</u></u>	<u><u>27,199</u></u>	<u><u>19,975</u></u>

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Sumner Township <u>Special Road</u>	Victor Township <u>Special Road</u>	Winfield Township <u>Special Road</u>	Bethany Township <u>Special Road</u>
Receipts:				
Transfer from Sumner Township Special	\$ 4,126	0	0	0
Transfer from Victor Township Special	0	3,065	0	0
Transfer from Bethany Township Special	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,989</u>
 Total Receipts	 <u>4,126</u>	 <u>3,065</u>	 <u>0</u>	 <u>2,989</u>
 Expenditures:				
Contractual Services	0	0	4,928	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>0</u>	 <u>0</u>	 <u>4,928</u>	 <u>0</u>
 Receipts Over (Under) Expenditures	 4,126	 3,065	 (4,928)	 2,989
Unencumbered Cash, Beginning	<u>13,796</u>	<u>6,228</u>	<u>16,403</u>	<u>0</u>
 Unencumbered Cash, Ending	 <u><u>\$ 17,922</u></u>	 <u><u>9,293</u></u>	 <u><u>11,475</u></u>	 <u><u>2,989</u></u>

OSBORNE COUNTY, KANSAS

SCHEDULE 3

Agency Funds

Page 1

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended December 31, 2018

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	6,649,615	9,966,384	9,635,090	6,980,909
Real Estate Redemptions	145,995	85,240	147,473	83,762
Partial Payment	12,020	9,689	10,392	11,317
Advance Tax	197	503	26	674
Motor Vehicle Tax	147,968	660,627	647,861	160,734
Recreational Vehicle	2,589	13,830	13,805	2,614
Commercial Motor Vehicle Tax	144	146,779	146,773	150
Residential Use Tax	418	3,493	3,822	89
Escrow Account	17	0	0	17
LAVTR	30	0	0	30
Sales and Compensating Use Tax	16,127	148,656	156,886	7,897
Motor Vehicle License Fees	0	402,200	402,200	0
Neighborhood Revitalization	0	161,651	161,651	0
Total Distributable Funds	6,975,120	11,599,052	11,325,979	7,248,193
State Funds:				
State Education Building	24	100,135	100,138	21
Institutional Building	12	49,651	49,653	10
Total State Funds	36	149,786	149,791	31
Subdivision Funds:				
Unified School Districts	1,235	2,675,246	2,674,503	1,978
Cemeteries	132	50,398	50,286	244
Townships	2,659	332,545	332,324	2,880
Cities	2,278	1,254,155	1,254,467	1,966
Regional Library	339	97,372	93,701	4,010
Irrigation District	1,661	374,109	375,770	0
Extension District	39	99,486	99,492	33
Watershed Districts	0	571	571	0
Fire Districts	0	108,082	108,082	0
Hospital Sales Tax	0	493,361	493,361	0
Total Tax Accounts	8,343	5,485,325	5,482,557	11,111

OSBORNE COUNTY, KANSAS

SCHEDULE 3

Agency Funds

Page 2

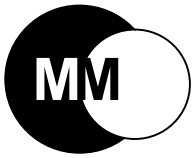
Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended December 31, 2018

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 526	8,211	8,211	526
Clerk of District Court				
Court Trust	61,180	71,055	131,710	525
Register of Deeds	408	51,092	51,293	207
County Treasurer:				
Heritage Trust	748	2,167	2,266	649
Cash Over & Short	976	4,253	5,047	182
Payroll Withholding	45,698	528,325	527,094	46,929
Employee Cafeteria Plan	1,105	11,870	11,906	1,069
Cereal Malt Beverage Stamp	0	25	25	0
Payroll Clearing	1,364	67,533	67,189	1,708
Drivers Licenses	0	12,717	12,717	0
Stray Animals	60	0	60	0
	<u>112,065</u>	<u>757,248</u>	<u>817,518</u>	<u>51,795</u>
Total County Officer Accounts				
	<u>\$ 7,095,564</u>	<u>17,991,411</u>	<u>17,775,845</u>	<u>7,311,130</u>
Total Agency Funds				

OSBORNE COUNTY, KANSAS
SINGLE AUDIT SECTION
FOR THE YEAR ENDED DECMEBER 31, 2018



Mapes & Miller LLP
Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
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THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Commissioners
Osborne County, Kansas
Osborne, KS 67473

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Osborne County, Kansas, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Osborne County, Kansas' basic financial statements, and have issued our report thereon dated September 30, 2019. Our report on the financial statement disclosed that, as described in Note 1 to the financial statements, Osborne County, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Osborne County, Kansas's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Osborne County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Osborne County, Kansas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Commissioners
Osborne County, Kansas
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

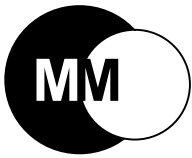
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 30, 2019



Mapes & Miller LLP

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Commissioners
Osborne County, Kansas
Osborne, KS 67473

Report on Compliance for Each Major Federal Program

We have audited Osborne County, Kansas' compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Osborne County, Kansas' major federal programs for the year ended December 31, 2018. Osborne County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Osborne County, Kansas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program have occurred. An audit includes examining, on a test basis, evidence about Osborne County, Kansas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Osborne County, Kansas' compliance.

Opinion on Each Major Federal Program

In our opinion, Osborne County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2018-001. Our opinion on each major federal program is not modified with respect to these matters.

Osborne County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Osborne County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Osborne County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Osborne County, Kansas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Osborne County, Kansas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance, is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 30, 2019

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Homeland Security Passed through the Kansas Division of Emergency Management Emergency Management Performance Grants	97.042	n/a	<u>9,004</u>
U.S. Department of Health and Human Services Passed through the Kansas Department of Health & Environment Public Health Emergency Preparedness	93.069	n/a	5,117
Hospital Prepared Program and Public Health Emergency Preparedness	93.074	n/a	3,810
Immunization Grants	93.268	n/a	<u>386</u>
Total U.S. Department of Health and Human Services			<u>9,313</u>
U.S. Department of Agriculture Passed through the Kansas Department of Health & Environment WIC Special Supplemental Nutritional Program for Women, Infants, and Children	10.557	n/a	216,874
U.S. Department of Agriculture Community Facilities Loans and Grants	10.766	n/a	<u>1,065,551</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,300,742</u></u>

* Federal expenditures for the project were expended in the OCHM Bond Construction Fund.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018**Note A - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Osborne County, Kansas (the County), under programs of the federal government for the year ended December 31, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

Note B - Summary of Significant Accounting Policies

Expenditures reported on the Schedule is prepared using the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C - Indirect Cost Rate

The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note D - Loan and Loan Guarantee Programs

The County received a loan commitment from USDA on December 20, 2017 in the amount of \$18,735,000. As part of this loan, the County obtained interim financing of \$18,735,000 made up of \$500,000 in General Obligation Bonds and \$18,235,000 in Temporary Notes. Expenditures from this temporary financing are included as federal expenditures as incurred in accordance with federal program guidelines. The outstanding loan balance of this temporary financing at December 31, 2018 was \$500,000 in General Obligation Bonds and \$648,577 in Temporary Notes.

Note E - Sub-recipients

No federal awards were passed-through to sub-recipients.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2018

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENT

Type of auditors' report issued:

In accordance with Generally Accepted Accounting Principles AdverseIn accordance with the statutory basis of accounting described in Note 1 Unmodified

Internal control over financial reporting:

• Material weaknesses identified? ___ Yes _x_ NoSignificant deficiencies identified? ___ Yes _x_ None Reported• Noncompliance material to financial statement noted? ___ Yes _x_ NoFEDERAL AWARDS

Internal control over major programs:

• Material weaknesses identified? ___ Yes _x_ No• Significant deficiencies identified? ___ Yes _x_ None ReportedType of auditors' report issued on compliance for major programs: UnmodifiedAny audit findings disclosed that are required to be reported in
accordance with 2 CFR 200.516(a)? _x_ Yes ___ No

Identification of major programs:

CFDA NUMBER
10.766NAME OF FEDERAL PROGRAM
Community Facilities Loans and GrantsDollar threshold used to distinguish between type A and
type B programs: \$750,000Auditee qualified as low-risk auditee? ___ Yes _x_ No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2018

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

UNITED STATES DEPARTMENT OF AGRICULTURE
Community Facilities Loans and Grants – CFDA No. 10.766.

2018-001 Construction Bonds

Condition: Performance and Payments bonds were not obtained for construction project.

Criteria: Performance bonds guarantee satisfactory completion of a project by a contractor and a payment bond is a surety bond posted by a contractor to guarantee that its subcontractors and material suppliers on the project will be paid.

Effect: The County is unprotected against possible losses from the contractor failing to perform or is unable to deliver the project per contract provisions.

Cause: Management was unaware of bond requirements by the USDA for construction projects.

Recommendation: In accordance with requirement #21 in the USDA's letter of conditions, all construction projects over \$100,000 need performance and payment bonds.

Views of Responsible Officials and Planned Corrective Actions: We concur with the recommendation. However, management was unaware of the bond requirements and the project is substantially completed.

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None

OFFICE OF
COUNTY COMMISSIONERS



423 West Main
P.O. Box 160
Osborne, Kansas 67473
Telephone (785) 346-2431

CORRECTIVE ACTION PLAN

Osborne County, Kansas respectfully submits the following corrective action plan for the year ended December 31, 2018.

Mapes & Miller LLP
418 E Holme
Norton, KS 67654

Audit Period: January 1, 2018 – December 31, 2018

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT SIGNIFICANT DEFICIENCY

No Findings

FINDINGS – FEDERAL AWARD PROGRAMS AUDITS DEPARTMENT OF AGRICULTURE

2018-001 Construction Bonds

Recommendation: In accordance with requirement #21 in the USDA's letter of conditions, all construction projects over \$100,000 need performance and payment bonds.

Action Taken: We concur with the recommendation. However, management was unaware of the bond requirements and the project is substantially complete.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Craig E. Doherty". The signature is written in a cursive style with a long, sweeping tail.

Osborne County Chairman