OSBORNE COUNTY, KANSAS

Osborne, Kansas

Financial Statement and Regulatory-Required

Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2023

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, 2023

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions
We have audited the accompanying fund 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, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Osborne County, Kansas, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error. In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis 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.

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Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
October 14, 2024

OSBORNE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	$ 2,484,714	0	3,190,461	3,069,833	2,605,342	43,526	2,648,868
Special Purpose Funds							
Road and Bridge	351	0	2,047,503	2,047,854	0	2,656	2,656
Fair Building	4,436	0	10,538	14,037	937	0	937
Fair Premium	5,658	0	13,274	3,500	15,432	0	15,432
Health Nurse	10,960	0	170,388	180,565	783	737	1,520
Appraiser's Cost	81,280	0	157,340	129,500	109,120	7,979	117,099
Employee Benefits	143,422	0	26	0	143,448	0	143,448
Direct Election	5,752	0	43,562	35,410	13,904	0	13,904
Mental Health	0	0	38,900	38,695	205	0	205
Mental Retardation	0	0	13,473	13,473	0	0	0
Conservation District	966	0	20,470	20,000	1,436	0	1,436
Hospital Maintenance	1,991	0	421,684	423,675	0	0	0
Noxious Weed	40,830	0	153,691	135,687	58,834	574	59,408
Noxious Weed Capital Outlay	31,107	0	10,000	0	41,107	0	41,107
Special Alcohol Abuse Program	13,581	0	267	0	13,848	0	13,848
Tourism Promotion	1,980	0	3,793	3,982	1,791	0	1,791
Historical Society	236	0	2,041	2,277	0	0	0
Osborne County 911 Fund	352,122	0	60,009	75,302	336,829	1,233	338,062
Health Department Capital Outlay	45,198	0	0	0	45,198	0	45,198
Special Machinery and Equipment	817,335	0	335,091	185,852	966,574	0	966,574
Computer Capital Outlay	30,000	0	0	30,000	0	0	0
Election Capital Outlay	43,753	0	0	1,557	42,196	0	42,196
Register of Deeds Equipment	10,313	0	0	0	10,313	0	10,313
District Court Equipment	0	0	0	0	0	0	0
Sheriff Equipment	128,215	0	7,262	27,547	107,930	0	107,930

(Continued)

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

OSBORNE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Fire District No. 1:							
Operating	7,435	0	47,362	48,908	5,889	480	6,369
Special Machinery and Equipment	161,171	0	15,000	5,122	171,049	0	171,049
Grant	76,006	0	5,700	69,606	12,100	0	12,100
Fire District No. 2:							
Operating	1,770	0	34,027	34,927	870	0	870
Special Machinery and Equipment	17,322	0	9,500	4,364	22,458	0	22,458
Fire District No. 3:							
Operating	4,441	0	51,276	43,693	12,024	104	12,128
Special Machinery and Equipment	111,869	0	16,500	0	128,369	0	128,369
Memorial	4,485	0	975	0	5,460	0	5,460
Grant	1,825	0	0	0	1,825	0	1,825
Hawkeye Township Special	0	0	32,957	32,957	0	0	0
Hancock Township Special	8,470	0	58,033	66,503	0	0	0
Sumner Township Special	0	0	65,124	65,124	0	0	0
Covert Township Special	0	0	35,551	35,551	0	0	0
Winfield Township Special	898	0	15,783	16,681	0	0	0
Independence Township Special	17	0	26,046	26,063	0	0	0
Grant Township Special	0	0	32,099	32,099	0	0	0
Lawrence Township Special	0	0	32,794	32,794	0	0	0
Victor Township Special	765	0	40,521	41,286	0	0	0
Kill Creek Township Special	0	0	33,044	33,044	0	0	0
Bethany Township Special	0	0	26,122	26,122	0	0	0
Mount Ayr Township Special	0	0	27,488	27,368	120	0	120
Special Vehicle Fees	14,012	0	42,544	32,406	24,150	0	24,150
Prosecuting Attorney Training	4,759	0	242	86	4,915	0	4,915
Courthouse Centennial	500	0	0	0	500	0	500
ARPA Grant	184,642	0	100,000	102,643	181,999	0	181,999
JJA Health Grant	154	0	0	0	154	0	154
Veterans Memorial	3,589	0	0	0	3,589	0	3,589
WIC Grant Fund	3	0	222,356	222,354	5	0	5

(Continued)

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

OSBORNE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Register of Deeds Technology	19,318	0	5,024	8,466	15,876	0	15,876
County Clerk Technology	5,361	0	1,267	2,031	4,597	0	4,597
County Treasurer Technology	4,591	0	1,267	0	5,858	0	5,858
Special Road and Bridge Improvement	958,640	0	433,966	355,511	1,037,095	0	1,037,095
Treasurer Capital Outlay	8,935	0	0	0	8,935	0	8,935
Emergency Management Equipment	42,570	0	0	96	42,474	0	42,474
Attorney Capital Outlay	2,326	0	0	0	2,326	0	2,326
Appraiser Capital Outlay	35,699	0	0	0	35,699	0	35,699
Covert Township Special Road	23,864	0	0	12,220	11,644	0	11,644
Grant Township Special Road	16,735	0	7,977	0	24,712	0	24,712
Hancock Township Special Road	28,112	0	7,328	0	35,440	0	35,440
Mount Ayr Township Special Road	0	0	37,823	1,381	36,442		36,442
Hawkeye Township Special Road	15,300	0	7,297	0	22,597	0	22,597
Independence Township Special Road	36,817	0	3,831	0	40,648	0	40,648
Kill Creek Township Special Road	45,457	0	1,761	0	47,218	0	47,218
Lawrence Township Special Road	17,967	0	4,523	0	22,490	0	22,490
Sumner Township Special Road	20,466	0	9,703	0	30,169	0	30,169
Victor Township Special Road	12,209	0	8,931	0	21,140	0	21,140
Winfield Township Special Road	21,018	0	0	2,818	18,200	0	18,200
Bethany Township Special Road	706	0	2,916	0	3,622	0	3,622
Bond and Interest Funds							
Hospital Debt Service	685,612	0	1,132,937	896,430	922,119	896,430	1,818,549
Business Funds							
EMS - Ambulance Service	30,090	0	689,378	580,318	139,150	2,708	141,858
Special Ambulance	69,116	0	0	0	69,116	0	69,116
Waste Disposal	1,052	0	260,462	231,320	30,194	1,006	31,200
Solomon Valley E-Waste Coalation	53,797	0	6,000	5,135	54,662	0	54,662
Landfill Equipment	103,900	0	30,000	0	133,900	0	133,900
Total Reporting Entity (Excluding Agency Funds)	**$ 7,117,991**	**0**	**10,323,208**	**9,534,173**	**7,907,026**	**957,433**	**8,864,459**

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, 2023

Cash on Hand		
County Treasurer	$	1,300
Sheriff		500
The Peoples Bank - Osborne, Kansas		
Checking Accounts		304,075
Money Market Accounts		1,703,224
State Bank of Downs - Downs, Kansas		
Money Market Account		1,945,338
Sunflower Bank N.A. - Osborne, Kansas		
Checking Accounts		1,237,574
NOW Account		6,737
Money Market Account		8,785,008
Certificate of Deposit		1,000,000
Southwind Bank - Natoma, Kansas		
Checking Account		47,293
Money Market Account		935,231
Certificate of Deposit		1,000,000
Total Cash		16,966,280
Less Agency Funds per Schedule 3		(8,101,821)
Total Reporting Entity (Excluding Agency Funds)	**$**	**8,864,459**

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

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 2023:

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.)

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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General, Road & Bridge, EMS-Ambulance, Health Nurse, Direct Election, Hospital, Hospital Debt Service, Conservation District, Fair Premium, Fair Building, Mental Health, Mental Retardation, Historical Society, Waste Disposal, Fire District No. 1, Hawkeye Township, Hancock Township, Sumner Township, Covert Township, Winfield Township, Independence Township, Grant Township, Lawrence Township, Victor Township funds, and Mt Ayr Township funds were amended in this manner during the year ended December 31, 2023.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end. A legal operating budget is not required for agency funds, trust funds and certain special purpose and business funds as noted in the presentation of the appropriate Schedule 2.

Spending in funds, which are not subject to the legal annual operating budget requirement, is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes

Depository Security. K.S.A. 9-1402 requires that before any deposit of public monies or funds be made by any municipality with any bank, savings and loan association or savings bank, such municipality shall obtain security for such deposit. We noted that as of December 31, 2023 that deposits did not appear to be adequately secured. This appears to be a violation of K.S.A. 9-1402.

3. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

Concentration of Credit Risk. State statues place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were not legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $16,964,480 and the bank balance was $17,251,089. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,552,118 was covered by federal depository insurance, $15,676,490 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and 22,481 was unsecured.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2023, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

Plan Description. Osborne County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et.

seq. Kansas law establishes and amends benefit provisions. KPERS issues 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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Osborne County, Kansas, were $202,518 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the county's proportionate share of the collective net pension liability reported by KPERS was $2,074,094. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The county's proportion of the net pension liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

5. 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.

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

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.

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. +

6. **Interfund Transactions**

Operating transfers were as follows:

From	To	Authority	Amount
Waste Disposal	Landfill Equipment	K.S.A. 19-119	30,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	10,000
Road and Bridge	Special Machinery & Equipment	K.S.A. 68-141g	335,091
Road and Bridge	Special Road and Bridge Improvement	K.S.A. 68-590	183,966
Special Vehicle	General	K.S.A. 8-145	14,012
Fire District No. 1 - Operating	Fire District No. 1 - Special Machinery & Equipment	K.S.A. 19-3623e	15,000
Fire District No. 2 - Special Machinery & Equipment	Fire District No. 2 - Operating	K.S.A. 19-3623e	9,500
Fire District No. 3 - Operating	Fire District No. 3 - Special Machinery & Equipment	K.S.A. 19-3623e	12,000
Grant Township Special	Grant Township Special Road	K.S.A. 68-590	7,977
Hancock Township Special	Hancock Township Special Road	K.S.A. 68-590	7,328
Hawkeye Township Special	Hawkeye Township Special Road	K.S.A. 68-590	7,298
Independence Township Special	Independence Township Special Road	K.S.A. 68-590	3,831
Kill Creek Township Special	Kill Creek Township Special Road	K.S.A. 68-590	1,761
Lawrence Township Special	Lawrence Township Special Road	K.S.A. 68-590	4,523
Sumner Township Special	Sumner Township Special Road	K.S.A. 68-590	9,703
Victor Township Special	Victor Township Special Road	K.S.A. 68-590	8,931
Bethany Township Special	Bethany Township Special Road	K.S.A. 68-590	2,916
Mount Ayr Township Special	Mount Ayr Township Special Road	K.S.A. 68-590	3,585

7. **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.

8. **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.

9. **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 $92,431. 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 2023. 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 $359,501. This liability is based on the use of 27.35 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $954,885 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 2023. The County expects the landfill to continue to operate for approximately sixty 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.

10. **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.

11. **Long-term Debt**

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
General Obligation Bonds Series 2020	2.75%	01/22/20	18,735,000	01/22/50	16,460,534	0	445,005	16,015,529	451,425
Total Contractual Indebtedness					**16,460,534**	**0**	**445,005**	**16,015,529**	**451,425**

11. **Long-term Debt**

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	2049-2053	Total
PRINCIPAL											
General Obligation Bonds:											
General Obligation Bonds Series 2020	455,960	469,782	482,701	495,975	508,475	2,764,983	3,166,821	3,627,069	3,611,079	432,684	16,015,529
Total Principal	455,960	469,782	482,701	495,975	508,475	2,764,983	3,166,821	3,627,069	3,611,079	432,684	16,015,529
INTEREST											
General Obligation Bonds:											
General Obligation Bonds Series 2020	441,634	427,888	414,969	400,594	389,119	1,722,344	1,320,678	860,262	336,408	11,899	6,325,795
Total Interest	441,634	427,888	414,969	400,594	389,119	1,722,344	1,320,678	860,262	336,408	11,899	6,325,795
Total Principal and Interest	**$ 897,594**	**897,670**	**897,670**	**896,569**	**897,594**	**4,487,327**	**4,487,499**	**4,487,331**	**3,947,487**	**444,583**	**22,341,324**

OSBORNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023

OSBORNE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

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	$ 4,136,123	75,169	4,211,292	3,069,833	(1,141,459)
Special Purpose Funds					
Road and Bridge	1,433,908	763,207	2,197,115	2,047,854	(149,261)
Fair Building	15,037	0	15,037	14,037	(1,000)
Fair Premium	19,000	0	19,000	3,500	(15,500)
Health Nurse	179,600	53,229	232,829	180,565	(52,264)
Appraiser's Cost	174,150	0	174,150	129,500	(44,650)
Employee Benefits	71,886	0	71,886	0	(71,886)
Direct Election	49,300	0	49,300	35,410	(13,890)
Mental Health	40,568	0	40,568	38,695	*
Mental Retardation	14,000	0	14,000	13,473	*
Conservation District	21,500	0	21,500	20,000	(1,500)
Hospital Maintenance	436,732	0	436,732	423,675	(13,057)
Noxious Weed	200,375	0	200,375	135,687	(64,688)
Noxious Weed Capital Outlay	16,107	0	16,107	0	(16,107)
Special Alcohol Abuse Program	7,508	0	7,508	0	(7,508)
Tourism Promotion	7,800	0	7,800	3,982	(3,818)
Historical Society	2,500	0	2,500	2,277	(223)
Osborne County 911 Fund	168,060	0	168,060	75,302	(92,758)
Health Department Capital Outlay	47,331	0	47,331	0	(47,331)
Fire District No. 1 - Operating	55,297	0	55,297	48,908	(6,389)
Fire District No. 2 - Operating	48,775	0	48,775	34,927	(13,848)
Fire District No. 3 - Operating	56,790	0	56,790	43,693	(13,097)
Hawkeye Township Special	33,178	0	33,178	32,957	(221)
Hancock Township Special	52,760	15,000	67,760	66,503	(1,257)
Sumner Township Special	65,338	0	65,338	65,124	(214)
Covert Township Special	35,688	0	35,688	35,551	(137)
Winfield Township Special	16,950	0	16,950	16,681	(269)
Independence Township Special	26,335	0	26,335	26,063	(272)
Grant Township Special	32,252	0	32,252	32,099	(153)
Lawrence Township Special	32,906	0	32,906	32,794	(112)
Victor Township Special	41,541	0	41,541	41,286	(255)
Kill Creek Township Special	34,000	0	34,000	33,044	(956)
Bethany Township Special	26,766	0	26,766	26,122	(644)
Mount Ayr Township Special	27,368		27,368	27,368	0
Bond and Interest Funds					
Hospital Debt Service	1,122,000	0	1,122,000	896,430	(225,570)
Business Funds					
EMS - Ambulance Service	678,150	1	678,151	580,318	(97,833)
Waste Disposal	310,000	0	310,000	231,320	(78,680)
Solomon Valley E-Waste Coalation	47,000	0	47,000	5,135	(41,865)

* Exempt from Budget Law

OSBORNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:	Actual	Budget	Variance Over (Under)
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 2,447,390	2,451,157	(3,767)
Delinquent Tax	38,952	0	38,952
Motor Vehicle Tax	152,348	149,675	2,673
Recreational Vehicle Tax	3,239	3,328	(89)
16/20M Tax	19,950	12,999	6,951
Commerical Vehicle Tax	7,830	2,209	5,621
Watercraft Tax	0	1,373	(1,373)
Intangible Tax	13,755	12,438	1,317
Local Retailers Sales Tax	122,241	130,000	(7,759)
Comp Use Tax	36,258	31,500	4,758
Housing Authority Distribution	946	1,000	(54)
Intergovernmental			
Mineral Production	3,460	1,000	2,460
Licenses, Fees and Permits			
County Officer Fees	30,995	47,500	(16,505)
Drivers License Fees	524	370	154
Antique Fees	2,130	1,550	580
Diversion Fees	1,638	2,200	(562)
Attorney Fees	1,259	460	799
Other Fees and Permits	1,305	400	905
Charges for Services			
Copy Machine	4,543	3,870	673
Publication Costs	5,450	4,500	950
County Farm Income	20,540	8,500	12,040
Miscellaneous	14,564	0	14,564
Sale of Property and Equipment	0	0	0
Interest on Idle Funds	135,012	17,500	117,512
Interest on Delinquent Tax	36,558	33,700	2,858
Interest on Motor Vehicle	393	300	93
Reimbursed Expenses	75,169	0	75,169
Transfer from Special Vehicle	14,012	0	14,012
Total Receipts	3,190,461	**2,917,529**	**272,932**

OSBORNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	$ 137,732	258,800	(121,068)
County Clerk	98,423	100,000	(1,577)
County Treasurer	150,438	149,363	1,075
County Attorney	81,613	79,850	1,763
Register of Deeds	69,251	68,274	977
Sheriff - Department Operations	907,577	905,074	2,503
Unified Court - Operating	22,245	39,000	(16,755)
Unified Court - Attorney Fees	16,811	31,000	(14,189)
CASA	0	2,500	(2,500)
Courthouse General	128,134	129,900	(1,766)
Audit	44,981	44,700	281
Emergency Management	24,345	30,600	(6,255)
Computer Operations	96,499	50,000	46,499
IT Department	27,291	32,000	(4,709)
Copy Machine	0	1,500	(1,500)
Major Building Repairs	29,330	198,568	(169,238)
NWK Area Agency on Aging	4,500	4,500	0
Options	0	1,000	(1,000)
Carnegie Historical Library	0	1,110	(1,110)
GIS Mapping	10,000	13,500	(3,500)
Transfer to Multi-Year Capital Improvement	0	241,384	(241,384)
Transfer to Waste Disposal	0	55,000	(55,000)
Employee Benefits:			
Social Security/Medicare	188,890	178,500	10,390
State Retirement	202,518	240,000	(37,482)
Employee Health Insurance	790,058	1,210,000	(419,942)
Unemployment Insurance	0	15,000	(15,000)
Workers' Compensation	39,197	55,000	(15,803)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expense	0	75,169	(75,169)
Total Expenditures	3,069,833	**4,211,292**	**(1,141,459)**
Receipts Over (Under) Expenditures	120,628		
Unencumbered Cash, Beginning	2,484,714		
Unencumbered Cash, Ending	**$ 2,605,342**		

OSBORNE COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Over)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 857,745	839,754	17,991
Delinquent Tax	9,238	0	9,238
Motor Vehicle Tax	46,705	45,885	820
Recreational Vehicle Tax	993	1,020	(27)
16/20M Tax	6,124	3,985	2,139
Commercial Vehicle Tax	2,401	677	1,724
Watercraft Tax	0	421	(421)
Housing Authority Distribution	325	0	325
Intergovernmental			
Special City County Highway	263,204	266,706	(3,502)
State Equalization	1,878	0	1,878
Kansas Department of Transportation	398,164	0	398,164
FEMA Aid	93,383	0	93,383
Landfill Cell Prior Year Reimbursement	0	45,000	(45,000)
Miscellaneous	2,300	95,383	(93,083)
Reimbursed Expenses	365,043	0	365,043
Total Receipts	2,047,503	**1,298,831**	**748,672**
Expenditures:			
Personal Services	753,485	720,000	33,485
Commodities	352,219	423,265	(71,046)
Contractual Services	152,043	78,660	73,383
Capital Outlay	271,050	18,600	252,450
Transfer to Special Machinery and Equipment	335,091	50,000	285,091
Transfer to Special Road and Bridge Improvement	183,966	50,000	133,966
Adjustment for Qualifying Budget Credits:			
FEMA Aid Reimbursement	0	93,383	(93,383)
KDOT Reimbursement	0	398,164	(398,164)
Reimbursed Expenses	0	365,043	(365,043)
Total Expenditures	2,047,854	**2,197,115**	**(149,261)**
Receipts Over (Under) Expenditures	(351)		
Unencumbered Cash, Beginning	351		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
FAIR BUILDING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 9,449	9,250	199
Delinquent Tax	150	0	150
Motor Vehicle Tax	779	765	14
Recreational Vehicle Tax	17	17	0
16/20M Tax	99	66	33
Commerical Vehicle Tax	40	11	29
Watercraft Tax	0	7	(7)
Housing Authority Distribution	4	0	4
Total Receipts	10,538	**10,116**	**422**
Expenditures:			
Appropriations	14,037	**15,037**	**(1,000)**
Receipts Over (Under) Expenditures	(3,499)		
Unencumbered Cash, Beginning	4,436		
Unencumbered Cash, Ending	**$ 937**		

OSBORNE COUNTY, KANSAS
FAIR PREMIUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 12,252	11,993	259
Delinquent Tax	133	0	133
Motor Vehicle Tax	760	747	13
Recreational Vehicle Tax	16	17	(1)
16/20M Tax	69	65	4
Commercial Vehicle Tax	39	11	28
Watercraft Tax	0	7	(7)
Housing Authority Distribution	5	0	5
Total Receipts	13,274	**12,840**	**434**
Expenditures:			
Appropriations	3,500	19,000	(15,500)
Total Expenditures	3,500	**19,000**	**(15,500)**
Receipts Over (Under) Expenditures	9,774		
Unencumbered Cash, Beginning	5,658		
Unencumbered Cash, Ending	**$ 15,432**		

OSBORNE COUNTY, KANSAS
HEALTH NURSE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 38,961	38,143	818
Delinquent Tax	446	0	446
Motor Vehicle Tax	2,296	2,254	42
Recreational Vehicle Tax	49	50	(1)
16/20M Tax	285	196	89
Commercial Vehicle Tax	118	33	85
Watercraft Tax	0	21	(21)
Housing Authority Distribution	15	0	15
Charges for Services			
Patient Fees	25,224	81,000	(55,776)
Grants			
WIC	10,735	27,500	(16,765)
Immunization	1,957	2,200	(243)
Bioterrorism	9,833	10,000	(167)
Other	13,612	10,000	3,612
COVID-19	66,211	0	66,211
Miscellaneous	65	0	65
Reimbursed Expense	581	0	581
Total Receipts	170,388	**171,397**	**(1,009)**
Expenditures:			
Personal Services	80,989	86,200	(5,211)
Commodities	45,580	51,500	(5,920)
Contractual Services	53,184	39,900	13,284
Capital Outlay	812	2,000	(1,188)
Adjustment for Qualifying Budget Credits:			
Excess Grants	0	52,648	(52,648)
Reimbursed Expenses	0	581	(581)
Total Expenditures	180,565	**232,829**	**(52,264)**
Receipts Over (Under) Expenditures	(10,177)		
Unencumbered Cash, Beginning	10,960		
Unencumbered Cash, Ending	**$ 783**		

OSBORNE COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 135,676	132,817	2,859
Delinquent Tax	1,410	0	1,410
Motor Vehicle Tax	9,565	9,394	171
Recreational Vehicle Tax	203	209	(6)
16/20M Tax	917	816	101
Commercial Vehicle Tax	492	139	353
Watercraft Tax	0	86	(86)
Housing Authority Distribution	51	0	51
Charges for Services	625	0	625
Miscellaneous	8,401	0	8,401
Total Receipts	157,340	**143,461**	**13,879**
Expenditures:			
Personal Services	109,431	138,500	(29,069)
Commodities	2,409	5,500	(3,091)
Contractual Services	17,660	28,150	(10,490)
Capital Outlay	0	2,000	(2,000)
Total Expenditures	129,500	**174,150**	**(44,650)**
Receipts Over (Under) Expenditures	27,840		
Unencumbered Cash, Beginning	81,280		
Unencumbered Cash, Ending	**$ 109,120**		

OSBORNE COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	$ 26	0	26
Payroll Deductions	0	0	0
Total Receipts	26	**0**	**26**
Expenditures:			
Employee Health Insurance	0	71,886	(71,886)
Total Expenditures	0	**71,886**	**(71,886)**
Receipts Over (Under) Expenditures	26		
Unencumbered Cash, Beginning	143,422		
Unencumbered Cash, Ending	**$ 143,448**		

OSBORNE COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 38,895	38,074	821
Delinquent Tax	533	250	283
Motor Vehicle Tax	3,041	2,987	54
Recreational Vehicle Tax	65	66	(1)
16/20M Tax	286	259	27
Commercial Vehicle Tax	156	44	112
Watercraft Tax	0	27	(27)
Housing Authority Distribution	15	0	15
Reimbursed Expense	571	0	571
Total Receipts	43,562	**41,707**	**1,855**
Expenditures:			
Personal Services	10,410	6,700	3,710
Commodities	518	3,000	(2,482)
Contractual Services	24,482	34,300	(9,818)
Transfer to Election Capital Outlay	0	5,300	(5,300)
Total Expenditures	35,410	**49,300**	**(13,890)**
Receipts Over (Under) Expenditures	8,152		
Unencumbered Cash, Beginning	5,752		
Unencumbered Cash, Ending	**$ 13,904**		

OSBORNE COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 36,051	35,295	756
Delinquent Tax	389	0	389
Motor Vehicle Tax	2,044	2,006	38
Recreational Vehicle Tax	43	45	(2)
16/20M Tax	254	174	80
Commercial Vehicle Tax	105	30	75
Watercraft Tax	0	18	(18)
Housing Authority Distribution	14	0	14
Total Receipts	38,900	**37,568**	**1,332**
Expenditures:			
Appropriations	38,695	**40,568**	**(1,873)**
Receipts Over (Under) Expenditures	205		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 205**		

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

OSBORNE COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 12,443	12,182	261
Delinquent Tax	145	0	145
Motor Vehicle Tax	734	721	13
Recreational Vehicle Tax	16	16	0
16/20M Tax	92	63	29
Commercial Vehicle Tax	38	11	27
Watercraft Tax	0	7	(7)
Housing Authority Distribution	5	0	5
Total Receipts	13,473	**13,550**	**473**
Expenditures:			
Appropriations	13,473	**14,000**	**(527)**
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 of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 18,938	18,540	398
Delinquent Tax	202	0	202
Motor Vehicle Tax	1,116	1,095	21
Recreational Vehicle Tax	24	24	0
16/20M Tax	126	95	31
Commercial Vehicle Tax	57	16	41
Watercraft Tax	0	10	(10)
Housing Authority Distribution	7	0	7
Total Receipts	20,470	**19,780**	**690**
Expenditures:			
Appropriations	20,000	**21,500**	**(1,500)**
Receipts Over (Under) Expenditures	470		
Unencumbered Cash, Beginning	966		
Unencumbered Cash, Ending	**$ 1,436**		

OSBORNE COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 390,579	394,461	(3,882)
Delinquent Tax	4,252	0	4,252
Motor Vehicle Tax	22,253	21,863	390
Recreational Vehicle Tax	473	486	(13)
16/20M Tax	2,835	1,899	936
Commercial Vehicle Tax	1,144	323	821
Watercraft Tax	0	200	(200)
Housing Authority Distribution	148	0	148
Total Receipts	421,684	**419,232**	**2,452**
Expenditures:			
Appropriations	423,675	**436,732**	**(13,057)**
Receipts Over (Under) Expenditures	(1,991)		
Unencumbered Cash, Beginning	1,991		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 97,324	95,164	2,160
Delinquent Tax	1,061	0	1,061
Motor Vehicle Tax	5,563	5,466	97
Recreational Vehicle Tax	118	122	(4)
16/20M Tax	692	475	217
Commercial Vehicle Tax	286	81	205
Watercraft Tax	0	50	(50)
Housing Authority Distribution	37	0	37
Miscellaneous	145	0	145
Charges for Services and Reimbursements	48,465	84,544	(36,079)
Total Receipts	153,691	**185,902**	**(32,211)**
Expenditures:			
Personal Services	82,261	84,280	(2,019)
Commodities	32,817	96,470	(63,653)
Contractual Services	10,609	14,625	(4,016)
Capital Outlay	0	0	0
Transfer to Noxious Weed Capital Outlay	10,000	5,000	5,000
Total Expenditures	135,687	**200,375**	**(64,688)**
Receipts Over (Under) Expenditures	18,004		
Unencumbered Cash, Beginning	40,830		
Unencumbered Cash, Ending	**$ 58,834**		

OSBORNE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Sale of Equipment	$ 0	0	0
Transfer from Noxious Weed	10,000	5,000	5,000
Total Receipts	10,000	**5,000**	**5,000**
Expenditures:			
Capital Outlay	0	**16,107**	**(16,107)**
Receipts Over (Under) Expenditures	10,000		
Unencumbered Cash, Beginning	31,107		
Unencumbered Cash, Ending	**$ 41,107**		

OSBORNE COUNTY, KANSAS
SPECIAL ALCOHOL ABUSE PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental	$ 267	**762**	**(495)**
Expenditures:			
Contractual Services	0	**7,508**	**(7,508)**
Receipts Over (Under) Expenditures	267		
Unencumbered Cash, Beginning	13,581		
Unencumbered Cash, Ending	**$ 13,848**		

OSBORNE COUNTY, KANSAS
TOURISM PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
State of Kansas	$ 3,793	3,600	193
Expenditures:			
Contractual Services	3,982	**7,800**	**(3,818)**
Receipts Over (Under) Expenditures	(189)		
Unencumbered Cash, Beginning	1,980		
Unencumbered Cash, Ending	**$ 1,791**		

OSBORNE COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,887	1,847	40
Delinquent Tax	21	0	21
Motor Vehicle Tax	111	109	2
Recreational Vehicle Tax	2	2	0
16/20M Tax	14	10	4
Commercial Vehicle Tax	6	2	4
Watercraft Tax	0	1	(1)
Total Receipts	2,041	**1,971**	**70**
Expenditures:			
Appropriations	2,277	**2,500**	**(223)**
Receipts Over (Under) Expenditures	(236)		
Unencumbered Cash, Beginning	236		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
OSBORNE COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursement from General	$ 0	0	0
911 Tax	60,009	60,000	9
Total Receipts	60,009	**60,000**	**9**
Expenditures:			
Contractual Services	75,302	**168,060**	**(92,758)**
Receipts Over (Under) Expenditures	(15,293)		
Unencumbered Cash, Beginning	352,122		
Unencumbered Cash, Ending	**$ 336,829**		

OSBORNE COUNTY, KANSAS
HEALTH DEPARTMENT CAPITAL OUTLAY
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	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	45,198		
Unencumbered Cash, Ending	**$ 45,198**		

OSBORNE COUNTY, KANSAS
FIRE DISTRICT NO. 1
OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 39,030	39,317	(287)
Delinquent Tax	607	0	607
Motor Vehicle Tax	1,900	1,432	468
Recreational Vehicle Tax	36	41	(5)
16/20M Tax	368	281	87
Commerical Vehicle Tax	121	4	117
Watercraft Tax	0	22	(22)
Miscellaneous	1,300	0	1,300
Donations	4,000	0	4,000
Total Receipts	47,362	**41,097**	**6,265**
Expenditures:			
Commodities	13,196	20,811	(7,615)
Contractual Services	20,712	11,000	9,712
Transfer to OFD #1 Special Machinery and Equipment	15,000	23,486	(8,486)
Total Expenditures	48,908	**55,297**	**(6,389)**
Receipts Over (Under) Expenditures	(1,546)		
Unencumbered Cash, Beginning	7,435		
Unencumbered Cash, Ending	**$ 5,889**		

OSBORNE COUNTY, KANSAS
FIRE DISTRICT NO. 2
OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 32,277	32,637	(360)
Delinquent Tax	123	0	123
Motor Vehicle Tax	1,222	1,348	(126)
Recreational Vehicle Tax	31	34	(3)
16/20M Tax	176	196	(20)
Commercial Vehicle Tax	198	166	32
Watercraft Tax	0	4	(4)
Transfer from OFD #2 Special Machinery & Equipment	0	0	0
Total Receipts	34,027	**34,385**	**(358)**
Expenditures:			
Commodities	3,498	4,000	(502)
Contractual Services	21,929	26,056	(4,127)
Transfer to OFD #2 Special Machinery & Equipment	9,500	18,719	(9,219)
Total Expenditures	34,927	**48,775**	**(13,848)**
Receipts Over (Under) Expenditures	(900)		
Unencumbered Cash, Beginning	1,770		
Unencumbered Cash, Ending	**$ 870**		

OSBORNE COUNTY, KANSAS
FIRE DISTRICT NO. 3
OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 48,680	49,442	(762)
Delinquent Tax	280	0	280
Motor Vehicle Tax	1,804	1,468	336
Recreational Vehicle Tax	23	52	(29)
16/20M Tax	395	282	113
Commercial Vehicle Tax	44	3	41
Watercraft Tax	0	9	(9)
Reimbursed Expense	50	0	50
Total Receipts	51,276	**51,256**	**20**
Expenditures:			
Commodities	12,890	15,500	(2,610)
Contractual Services	17,455	16,500	955
Capital Outlay	1,348	0	1,348
Transfer to OFD #3 Special Machinery & Equipment	12,000	24,790	(12,790)
Total Expenditures	43,693	**56,790**	**(13,097)**
Receipts Over (Under) Expenditures	7,583		
Unencumbered Cash, Beginning	4,441		
Unencumbered Cash, Ending	**$ 12,024**		

OSBORNE COUNTY, KANSAS
HAWKEYE TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 29,507	28,298	1,209
Delinquent Tax	575	0	575
Motor Vehicle Tax	1,003	654	349
Recreational Vehicle Tax	47	66	(19)
16/20M Tax	108	163	(55)
Watercraft Tax	0	14	(14)
Intangible Tax	305	305	0
State of Kansas	1,412	1,300	112
Total Receipts	32,957	**30,800**	**2,157**
Expenditures:			
Contractual Services	25,660	33,178	(7,518)
Transfer to Hawkeye Township Special Road	7,297	0	7,297
Total Expenditures	32,957	**33,178**	**(221)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
HANCOCK TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 40,984	39,086	1,898
Motor Vehicle Tax	268	263	5
Recreational Vehicle Tax	11	11	0
16/20M Tax	534	382	152
Watercraft Tax	0	14	(14)
Intangible Tax	85	85	0
Reimbursed Expense	15,000	0	15,000
State of Kansas	1,151	1,100	51
Total Receipts	58,033	**40,941**	**17,092**
Expenditures:			
Contractual Services	59,175	52,760	6,415
Transfer to Hancock Township Special Road	7,328	0	7,328
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	0	15,000	(15,000)
Total Expenditures	66,503	**67,760**	**(1,257)**
Receipts Over (Under) Expenditures	(8,470)		
Unencumbered Cash, Beginning	8,470		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
SUMNER TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 59,844	58,293	1,551
Delinquent Tax	206	0	206
Motor Vehicle Tax	2,172	2,430	(258)
Recreational Vehicle Tax	25	75	(50)
16/20M Tax	541	178	363
Commercial Vehicle Tax	172	12	160
Watercraft Tax	0	28	(28)
Intangible Tax	760	760	0
Miscellaneous	5	0	5
State of Kansas	1,399	1,330	69
Total Receipts	65,124	**63,106**	**2,018**
Expenditures:			
Contractual Services	55,421	65,338	(9,917)
Transfer to Sumner Township Special Road	9,703	0	9,703
Total Expenditures	65,124	**65,338**	**(214)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
COVERT TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 33,273	32,391	882
Delinquent Tax	292	0	292
Motor Vehicle Tax	515	455	60
Recreational Vehicle Tax	12	0	12
16/20M Tax	211	212	(1)
Watercraft Tax	0	2	(2)
Intangible Tax	91	91	0
State of Kansas	1,157	1,100	57
Total Receipts	35,551	**34,251**	**1,300**
Expenditures:			
Contractual Services	35,551	35,688	(137)
Transfer to Covert Township Special Road	0	0	0
Total Expenditures	35,551	**35,688**	**(137)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
WINFIELD TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 14,545	13,853	692
Delinquent Tax	2	0	2
Motor Vehicle Tax	366	4,120	(3,754)
16/20M Tax	81	42	39
Watercraft	0	1	(1)
Intangible Tax	24	24	0
State of Kansas	765	730	35
Total Receipts	15,783	**18,770**	**(2,987)**
Expenditures:			
Contractual Services	16,681	16,950	(269)
Transfer to Winfield Township Special Road	0	0	0
Total Expenditures	16,681	**16,950**	**(269)**
Receipts Over (Under) Expenditures	(898)		
Unencumbered Cash, Beginning	898		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
INDEPENDENCE TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 22,655	21,891	764
Motor Vehicle Tax	402	574	(172)
Recreational Vehicle Tax	30	55	(25)
16/20M Tax	303	112	191
Watercraft Tax	0	4	(4)
Intangible Tax	1,613	1,448	165
State of Kansas	1,043	950	93
Total Receipts	26,046	**25,034**	**1,012**
Expenditures:			
Contractual Services	22,232	26,335	(4,103)
Transfer to Independence Township Special Road	3,831	0	3,831
Total Expenditures	26,063	**26,335**	**(272)**
Receipts Over (Under) Expenditures	(17)		
Unencumbered Cash, Beginning	17		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
GRANT TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 29,204	28,530	674
Delinquent Tax	7	0	7
Motor Vehicle Tax	958	666	292
Recreational Vehicle Tax	0	0	0
16/20M Tax	591	488	103
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	1	(1)
Intangible Tax	80	80	0
State of Kansas	1,259	1,307	(48)
Total Receipts	32,099	**31,072**	**1,027**
Expenditures:			
Contractual Services	24,122	32,252	(8,130)
Transfer to Grant Township Special Road	7,977	0	7,977
Total Expenditures	32,099	**32,252**	**(153)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
LAWRENCE TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 27,347	26,041	1,306
Delinquent Tax	2,019	0	2,019
Motor Vehicle Tax	454	404	50
Recreational Vehicle Tax	7	7	0
16/20M Tax	251	113	138
Watercraft Tax	0	3	(3)
Intangible Tax	1,368	1,198	170
State of Kansas	1,348	1,250	98
Total Receipts	32,794	**29,016**	**3,778**
Expenditures:			
Contractual Services	28,271	32,906	(4,635)
Transfer to Lawrence Township Special Road	4,523	0	4,523
Total Expenditures	32,794	**32,906**	**(112)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
VICTOR TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 38,811	36,961	1,850
Motor Vehicle Tax	293	468	(175)
16/20M Tax	170	118	52
Watercraft Tax	0	1	(1)
State of Kansas	1,247	1,200	47
Total Receipts	40,521	**38,748**	**1,773**
Expenditures:			
Contractual Services	32,355	41,541	(9,186)
Transfer to Victor Township Special Road	8,931	0	8,931
Total Expenditures	41,286	**41,541**	**(255)**
Receipts Over (Under) Expenditures	(765)		
Unencumbered Cash, Beginning	765		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
KILL CREEK TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 30,519	30,778	(259)
Delinquent Tax	56	0	56
Motor Vehicle Tax	109	162	(53)
16/20M Tax	153	126	27
Intangible Tax	1,005	1,005	0
State of Kansas	1,202	1,300	(98)
Total Receipts	33,044	**33,371**	**(327)**
Expenditures:			
Contractual Services	31,283	34,000	(2,717)
Transfer to Kill Creek Township Special Road	1,761	0	1,761
Total Expenditures	33,044	**34,000**	**(956)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
BETHANY TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 22,002	22,422	(420)
Delinquent Tax	211	0	211
Motor Vehicle Tax	1,636	1,683	(47)
Recreational Vehicle Tax	18	23	(5)
16/20M Tax	153	170	(17)
Commercial Vehicle Tax	76	9	67
Watercraft Tax	0	11	(11)
Intangible Tax	767	767	0
State of Kansas	1,259	1,175	84
Total Receipts	26,122	**26,260**	**(138)**
Expenditures:			
Contractual Services	23,206	26,766	(3,560)
Transfer to Bethany Township Special Road	2,916	0	2,916
Total Expenditures	26,122	**26,766**	**(644)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
MOUNT AYR TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 5,093	18,181	(13,088)
Delinquent Tax	0	2	(2)
Motor Vehicle Tax	788	343	445
Recreational Vehicle Tax	7	25	(18)
16/20M Tax	25	42	(17)
Commercial Vehicle Tax	0	320	(320)
Watercraft Tax	0	1	(1)
Intangible Tax	123	54	69
Miscellaneous	189	0	189
State of Kansas	1,437	1,400	37
Transfer of funds from Mount Ayr Township	19,826	0	19,826
Total Receipts	27,488	**20,368**	**7,120**
Expenditures:			
Contractual Services	23,783	27,368	(3,585)
Transfer to Mount Ayr Township Special Road	3,585	0	3,585
Total Expenditures	27,368	**27,368**	**0**
Receipts Over (Under) Expenditures	120		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 120**		

OSBORNE COUNTY, KANSAS
HOSPITAL DEBT SERVICE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 634,691	618,565	16,126
Deliquent Tax	5,775	0	5,775
Motor Vehicle Tax	36,161	35,528	633
Recreational Vehicle Tax	769	790	(21)
16/20M Tax	4,607	3,086	1,521
Commercial Vehicle Tax	1,859	524	1,335
Watercraft Tax	0	326	(326)
Housing Authority Distribution	240	0	240
Reimbursement from Osborne County Memorial Hospital	448,835	462,737	(13,902)
Total Receipts	1,132,937	**1,121,556**	**11,381**
Expenditures:			
Principal	445,005	445,005	0
Interest	451,425	480,468	(29,043)
Cash Basis Reserve	0	196,527	(196,527)
Total Expenditures	896,430	**1,122,000**	**(225,570)**
Receipts Over (Under) Expenditures	236,507		
Unencumbered Cash, Beginning	685,612		
Unencumbered Cash, Ending	**$ 922,119**		

OSBORNE COUNTY, KANSAS
EMS - AMBULANCE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 565,661	553,790	11,871
Delinquent Tax	3,862	0	3,862
Motor Vehicle Tax	31,317	30,768	549
Recreational Vehicle Tax	666	684	(18)
16/20M Tax	1,658	2,672	(1,014)
Commercial Vehicle Tax	1,610	454	1,156
Watercraft Tax	0	282	(282)
Housing Authority Distribution	214	0	214
Charges for Services	7,885	8,600	(715)
City of Osborne EMS Service	22,500	27,000	(4,500)
Miscellaneous	104	0	104
Reimbursed Expenses	53,901	53,900	1
Total Receipts	689,378	**678,150**	**11,228**
Expenditures:			
Contractual Services	580,318	653,500	(73,182)
Capital Outlay	0	24,650	(24,650)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	0	1	(1)
Total Expenditures	580,318	**678,151**	**(97,833)**
Receipts Over (Under) Expenditures	109,060		
Unencumbered Cash, Beginning	30,090		
Unencumbered Cash, Ending	**$ 139,150**		

OSBORNE COUNTY, KANSAS
WASTE DISPOSAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Special Assessments	$ 239,049	196,750	42,299
Collections	13,334	13,500	(166)
Recycle Material Sold	7,079	4,600	2,479
Transfer from Landfill Equipment	0	48,000	(48,000)
Transfer from General	0	55,000	(55,000)
Miscellaneous	310	0	310
Reimbursed Expenses	690	0	690
Total Receipts	260,462	**317,850**	**(57,388)**
Expenditures:			
Personal Services	71,478	70,000	1,478
Commodities	48,916	21,700	27,216
Contractual Services	80,926	51,773	29,153
Capital Outlay	0	11,500	(11,500)
Transfer to Landfill Equipment	30,000	155,027	(125,027)
Total Expenditures	231,320	**310,000**	**(78,680)**
Receipts Over (Under) Expenditures	29,142		
Unencumbered Cash, Beginning	1,052		
Unencumbered Cash, Ending	**$ 30,194**		

OSBORNE COUNTY, KANSAS
SOLOMON VALLEY E-WASTE COALITION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Membership Dues	$ 6,000	8,000	(2,000)
Reimbursed Expense	0	11,415	(11,415)
Total Receipts	6,000	**19,415**	**(13,415)**
Expenditures:			
Commodities	3,445	6,500	(3,055)
Contractual Services	1,690	2,430	(740)
Capital Outlay	0	20,070	(20,070)
Transer to E-Waste Equipment	0	18,000	(18,000)
Total Expenditures	5,135	**47,000**	**(41,865)**
Receipts Over (Under) Expenditures	865		
Unencumbered Cash, Beginning	53,797		
Unencumbered Cash, Ending	**$ 54,662**		

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Attorney Capital Outlay	Appraiser Capital Outlay	Treasurer Capital Outlay	Emergency Management Equipment
Receipts:				
Transfer from General	$ 0	0	0	0
Transfer from Appraiser's Cost	0	0	0	0
Total Receipts	0	0	0	0
Expenditures:				
Capital Outlay	0	0	0	96
Total Expenditures	0	0	0	96
Receipts Over (Under) Expenditures	0	0	0	(96)
Unencumbered Cash, Beginning	2,326	35,699	8,935	42,570
Unencumbered Cash, Ending	**$ 2,326**	**35,699**	**8,935**	**42,474**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Computer Capital Outlay	Election Capital Outlay	Special Machinery and Equipment	Special Ambulance
Receipts:				
Transfer from Road & Bridge	$ 0	0	335,091	0
Transfer from General	0	0	0	0
Transfer from Election	0	0	0	0
Transfer from EMS - Ambulance Service	0	0	0	0
Transfer from Special Vehicle	0	0	0	0
Total Receipts	0	0	335,091	0
Expenditures:				
Capital Outlay	30,000	1,557	185,852	0
Transfer to EMS - Ambulance Service	0	0	0	0
Total Expenditures	30,000	1,557	185,852	0
Receipts Over (Under) Expenditures	(30,000)	(1,557)	149,239	0
Unencumbered Cash, Beginning	30,000	43,753	817,335	69,116
Unencumbered Cash, Ending	**$ 0**	**42,196**	**966,574**	**$ 69,116**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Register of Deeds Equipment	District Court Equipment	Sheriff Equipment
Receipts:			
Miscellaneous	$ 0	0	2,985
VIN Fees	0	0	3,920
Reimbursed Expense	0	0	357
Transfer from General Fund	0	0	0
Total Receipts	0	0	7,262
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	0	0	27,547
Total Expenditures	0	0	27,547
Receipts Over (Under) Expenditures	0	0	(20,285)
Unencumbered Cash, Beginning	10,313	0	128,215
Unencumbered Cash, Ending	**$ 10,313**	**0**	**107,930**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Landfill Equipment	Fire District No. 1 Special Machinery and Equipment	Fire District No. 1 Grant
Receipts:			
Donations	$ 0	0	5,700
Reimbursed Expenses	0	0	0
Grants	0	0	0
Transfer from OFD No. 1 - General	0	15,000	0
Transfer from OFD No. 2 - General	0	0	0
Transfer from Waste Disposal	30,000	0	0
Total Receipts	30,000	15,000	5,700
Expenditures:			
Transfer to OFD No. 2 - General	0	0	0
Capital Outlay	0	5,122	69,606
Total Expenditures	0	5,122	69,606
Receipts Over (Under) Expenditures	30,000	9,878	(63,906)
Unencumbered Cash, Beginning	103,900	161,171	76,006
Unencumbered Cash, Ending	**133,900**	**171,049**	**12,100**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Fire District No. 2 Special Machinery and Equipment	Fire District No. 3 Special Machinery and Equipment	Fire District No. 3 Memorial
Receipts:			
Reimbursed Expense	$ 0	0	0
Donations	0	4,500	975
Transfer from OFD No. 2 - General	9,500	0	0
Transfer from OFD No. 3 - General	0	12,000	0
Total Receipts	9,500	16,500	975
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	4,364	0	0
Total Expenditures	4,364	0	0
Receipts Over (Under) Expenditures	5,136	16,500	975
Unencumbered Cash, Beginning	17,322	111,869	4,485
Unencumbered Cash, Ending	**$ 22,458**	**128,369**	**5,460**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Fire District No. 3 Grant	Special Road and Bridge Improvement	Special Vehicle Fees
Receipts:			
Kansas Department of Transportation	$ 0	250,000	0
Motor Vehicle Fees	0	0	42,180
Reimbursed Expenses	0	0	364
Transfer from Road and Bridge	0	183,966	0
Total Receipts	0	433,966	42,544
Expenditures:			
Personal Services	0	0	7,092
Commodities	0	94,292	6,199
Contractual Services	0	261,219	5,103
Capital Outlay	0	0	0
Transfer to General	0	0	14,012
Total Expenditures	0	355,511	32,406
Receipts Over (Under) Expenditures	0	78,455	10,138
Unencumbered Cash, Beginning	1,825	958,640	14,012
Unencumbered Cash, Ending	**$ 1,825**	**1,037,095**	**24,150**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Prosecuting Attorney Fund	Courthouse Centennial	ARPA Grant
Receipts:			
Fees from District Court	$ 242	0	0
Federal Aid	0	0	100,000
Grants	0	0	0
Total Receipts	242	0	100,000
Expenditures:			
Commodities	0	0	0
Procecutor's Training	86	0	0
Grant Expenses - County	0	0	102,643
Total Expenditures	86	0	102,643
Receipts Over (Under) Expenditures	156	0	(2,643)
Unencumbered Cash, Beginning	4,759	500	184,642
Unencumbered Cash, Ending	**$ 4,915**	**500**	**181,999**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	JJA Health Grant	Veterans Memorial	WIC Grant
Receipts:			
Grants	$ 0	0	222,356
Miscellaneous	0	0	0
Total Receipts	0	0	222,356
Expenditures:			
Project Expenditures	0	0	222,354
Receipts Over (Under) Expenditures	0	0	2
Unencumbered Cash, Beginning	154	3,589	3
Unencumbered Cash, Ending	**$ 154**	**3,589**	**5**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:			
Recording Fees	$ 5,024	1,256	1,256
Interest on Idle Funds	0	11	11
Total Receipts	5,024	1,267	1,267
Expenditures:			
Technology Expenditures	8,466	2,031	0
Receipts Over (Under) Expenditures	(3,442)	(764)	1,267
Unencumbered Cash, Beginning	19,318	5,361	4,591
Unencumbered Cash, Ending	**$ 15,876**	**4,597**	**5,858**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Covert Township Special Road	Grant Township Special Road	Hancock Township Special Road	Mount Ayr Special Road
Receipts:				
Transfer from Covert Township Special	$ 0	0	0	0
Transfer from Grant Township Special	0	7,977	0	0
Transfer from Hancock Township Special	0	0	7,328	0
Transfer from Mount Ayr Township Special	0	0	0	3,585
Transfer of funds from Mount Ayr Township	0	0	0	34,238
Total Receipts	0	7,977	7,328	37,823
Expenditures:				
Contractual Services	0	0	0	1,381
Capital Outlay	12,220	0	0	0
Total Expenditures	12,220	0	0	1,381
Receipts Over (Under) Expenditures	(12,220)	7,977	7,328	36,442
Unencumbered Cash, Beginning	23,864	16,735	28,112	0
Unencumbered Cash, Ending	**$ 11,644**	**24,712**	**35,440**	**36,442**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Hawkeye Township Special Road	Independence Township Special Road	Kill Creek Township Special Road	Lawrence Township Special Road
Receipts:				
Transfer from Hawkeye Township Special	$ 7,297	0	0	0
Transfer from Independence Township Special	0	3,831	0	0
Transfer from Kill Creek Township Special	0	0	1,761	0
Transfer from Lawrence Township Special	0	0	0	4,523
Total Receipts	7,297	3,831	1,761	4,523
Expenditures:				
Contractual Services	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	7,297	3,831	1,761	4,523
Unencumbered Cash, Beginning	15,300	36,817	45,457	17,967
Unencumbered Cash, Ending	**$ 22,597**	**40,648**	**47,218**	**22,490**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Sumner Township Special Road	Victor Township Special Road	Winfield Township Special Road	Bethany Township Special Road
Receipts:				
Transfer from Sumner Township Special	$ 9,703	0	0	0
Transfer from Victor Township Special	0	8,931	0	0
Transfer from Winfield Township Special	0	0	0	0
Transfer from Bethany Township Special	0	0	0	2,916
Total Receipts	9,703	8,931	0	2,916
Expenditures:				
Contractual Services	0	0	2,818	0
Capital Outlay	0	0	0	0
Total Expenditures	0	0	2,818	0
Receipts Over (Under) Expenditures	9,703	8,931	(2,818)	2,916
Unencumbered Cash, Beginning	20,466	12,209	21,018	706
Unencumbered Cash, Ending	**$ 30,169**	**21,140**	**18,200**	**3,622**

OSBORNE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	7,861,658	11,338,747	11,420,145	7,780,260
Real Estate Redemptions	128,514	139,801	129,558	138,757
Partial Payment	12,225	19,734	19,090	12,869
Advance Tax	184	1	0	185
Motor Vehicle Tax	135,355	664,676	655,137	144,894
Recreational Vehicle	2,271	15,394	14,360	3,305
Commercial Motor Vehicle Tax	2,143	152,787	152,314	2,616
Residential Use Tax	5	6,015	6,020	0
Escrow Account	17	0	0	17
LAVTR	30	0	0	30
Sales and Compensating Use Tax	7,836	336,432	331,821	12,447
Motor Vehicle License Fees	0	429,452	429,452	0
Neighborhood Revitalization	0	42,188	42,188	0
Total Distributable Funds	8,150,238	13,145,227	13,200,085	8,095,380
State Funds:				
State Education Building	0	118,022	118,022	0
Institutional Building	0	59,011	59,011	0
Total State Funds	0	177,033	177,033	0
Subdivision Funds:				
Unified School Districts	1,452	5,181,361	5,181,932	881
Cemeteries	26	84,845	84,840	31
Townships	0	702,963	702,963	0
Cities	0	2,222,533	2,222,533	0
Regional Library	0	148,075	148,075	0
Irrigation District	0	706,244	706,244	0
Extension District	0	1,758,959	1,758,959	0
Watershed Districts	0	1,030	1,030	0
Fire Districts	74	181,749	181,823	0
Hospital Sales Tax	0	591,884	591,884	0
Total Tax Accounts	1,552	11,579,643	11,580,283	912

OSBORNE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 629	6,705	6,705	629
Clerk of District Court				
Court Trust	1,644	21,144	21,829	959
Register of Deeds	2,499	45,786	48,205	80
County Treasurer:				
Heritage Trust	210	8,789	8,381	618
Bond Supervision Fee	145	0	0	145
Cash Over & Short	2,928	13,447	15,611	764
Payroll Withholding	1,530	0	1,530	0
Employee Cafeteria Plan	2,693	11,890	12,249	2,334
Cereal Malt Beverage Stamp	0	25	25	0
Payroll Clearing	64	0	64	0
Drivers Licenses	0	12,625	12,625	0
Stray Animals	0	0	0	0
Total County Officer Accounts	12,342	120,411	127,224	5,529
Total Agency Funds	**$ 8,164,132**	**25,022,314**	**25,084,625**	**8,101,821**