

OSBORNE COUNTY, KANSAS
Osborne, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2021

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

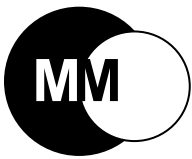
OSBORNE COUNTY, KANSAS
Osborne, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2021

TABLE OF CONTENTS

	<u>Page Number</u>
Independent Auditor's Report	1
<u>Financial Section</u>	
STATEMENT 1	
Summary of Receipts, Expenditures and Unencumbered Cash	3
Composition of Cash	6
Notes to the Financial Statement	7
<u>Regulatory-Required Supplementary Information</u>	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	17
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget	
General	18
Road and Bridge	20
Fair Building	21
Fair Premium	22
Health Nurse	23
Appraiser's Cost	24
Employee Benefits	25
Direct Election	26
Mental Health	27
Mental Retardation	28
Conservation District	29
Hospital Maintenance	30
Noxious Weed	31
Noxious Weed Capital Outlay	32
Special Alcohol Abuse Program	33
Tourism Promotion	34
Historical Society	35
Osborne County 911	36
Health Department Capital Outlay	37
Fire District No. 1 - Operating	38
Fire District No. 2 - Operating	39
Fire District No. 3 – Operating	40
Hawkeye Township Special	41
Hancock Township Special	42
Sumner Township Special	43
Covert Township Special	44
Winfield Township Special	45
Independence Township Special	46
Grant Township Special	47
Lawrence Township Special	48
Victor Township Special	49

TABLE OF CONTENTS - (Continued)

	<u>Page Number</u>
Kill Creek Township Special	50
Bethany Township Special	51
Hospital Debt Service	52
EMS - Ambulance Service	53
Waste Disposal	54
Solomon Valley E-Waste Coalition	55
 Schedule of Receipts and Expenditures - Actual	
Attorney Capital Outlay	56
Appraiser Capital Outlay	56
Treasurer Capital Outlay	56
Emergency Management Equipment	56
Computer Capital Outlay	57
Election Capital Outlay	57
Special Machinery and Equipment	57
Special Ambulance	57
Register of Deeds Equipment	58
District Court Equipment	58
Sheriff Equipment	58
Landfill Equipment	59
Fire District No. 1 - Special Machinery and Equipment	59
Fire District No. 1 Grant	59
Fire District No. 2 - Special Machinery and Equipment	59
Fire District No. 3 - Special Machinery and Equipment	60
Fire District No. 3 Memorial	60
Fire District No. 3 Grant	60
Special Road and Bridge Improvement	60
Special Vehicle Fees	61
Prosecuting Attorney Fund	61
Grants	61
Courthouse Centennial	62
SPARK Grant	62
ARPA Grant	62
JJA Health Grant	63
Veterans Memorial	63
WIC Grant	63
Register of Deeds Technology	64
County Clerk Technology	64
County Treasurer Technology	64
Covert Township Special Road	65
Grant Township Special Road	65
Hancock Township Special Road	65
Hawkeye Township Special Road	66
Independence Township Special Road	66
Kill Creek Township Special Road	66
Lawrence Township Special Road	66
Sumner Township Special Road	67
Victor Township Special Road	67
Winfield Township Special Road	67
Bethany Township Special Road	67
 SCHEDULE 3	
Agency Funds	
Summary of Receipts and Disbursements	68



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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 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, 2021, 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 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, 2021, 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, 2021, 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 Generally Accepted Auditing Standards (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

- 1) Exercise professional judgment and maintain professional skepticism throughout the audit.
- 2) 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.
- 3) 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.
- 4) 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.
- 5) 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 regulatory basis summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
August 22, 2022

OSBORNE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

STATEMENT 1

Page 1

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	\$ 1,731,477	0	3,225,868	2,903,191	2,054,154	75,657	2,129,811
Special Purpose Funds							
Road and Bridge	1,240	0	1,781,637	1,782,398	479	13,252	13,731
Fair Building	434	0	14,037	10,300	4,171	0	4,171
Fair Premium	3,772	0	10,156	13,000	928	0	928
Health Nurse	54,621	0	206,238	252,108	8,751	3,960	12,711
Appraiser's Cost	20,762	0	131,875	121,948	30,689	2,116	32,805
Employee Benefits	142,585	0	593	0	143,178	0	143,178
Direct Election	8,112	0	41,634	45,987	3,759	120	3,879
Mental Health	0	0	36,107	36,107	0	0	0
Mental Retardation	0	0	13,131	13,131	0	0	0
Conservation District	696	0	17,923	18,000	619	0	619
Hospital Maintenance	0	0	402,331	402,331	0	0	0
Noxious Weed	14,175	0	159,377	148,294	25,258	22,844	48,102
Noxious Weed Capital Outlay	19,107	0	2,000	0	21,107	0	21,107
Special Alcohol Abuse Program	13,132	0	272	0	13,404	0	13,404
Tourism Promotion	7,043	0	3,565	7,920	2,688	0	2,688
Historical Society	104	0	1,955	2,000	59	0	59
Osborne County 911 Fund	304,850	0	59,987	56,128	308,709	1,451	310,160
Health Department Capital Outlay	94,662	0	0	0	94,662	0	94,662
Special Machinery and Equipment	521,262	0	300,000	0	821,262	0	821,262
Computer Capital Outlay	23,000	0	22,080	25,080	20,000	0	20,000
Election Capital Outlay	44,000	0	25,000	44,000	25,000	0	25,000
Register of Deeds Equipment	7,218	0	9,000	0	16,218	0	16,218
District Court Equipment	0	0	0	0	0	0	0
Sheriff Equipment	61,426	0	120,115	11,991	169,550	0	169,550

(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, 2021

STATEMENT 1
Page 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Fire District No. 1:							
Operating	1,381	0	82,401	70,415	13,367	3,828	17,195
Special Machinery and Equipment	116,320	0	8,725	0	125,045	0	125,045
Grant	0	0	60,000	0	60,000	0	60,000
Fire District No. 2:							
Operating	4,705	15	34,851	38,874	697	1,000	1,697
Special Machinery and Equipment	46,322	0	10,000	0	56,322	0	56,322
Fire District No. 3:							
Operating	4,927	0	51,298	48,255	7,970	0	7,970
Special Machinery and Equipment	117,294	0	7,589	11	124,872	0	124,872
Memorial	4,205	0	280	0	4,485	0	4,485
Grant	0	0	750	0	750	0	750
Hawkeye Township Special	0	0	31,949	31,949	0	0	0
Hancock Township Special	0	0	43,268	43,268	0	0	0
Sumner Township Special	0	0	66,747	66,747	0	0	0
Covert Township Special	0	0	35,289	35,289	0	0	0
Winfield Township Special	0	0	15,896	15,896	0	0	0
Independence Township Special	0	0	26,334	26,334	0	0	0
Grant Township Special	0	0	32,510	32,510	0	0	0
Lawrence Township Special	0	0	31,208	31,208	0	0	0
Victor Township Special	0	0	40,821	40,821	0	0	0
Kill Creek Township Special	0	0	33,037	33,037	0	0	0
Bethany Township Special	0	0	26,631	26,631	0	0	0
Special Vehicle Fees	11,913	0	43,361	39,732	15,542	0	15,542
Prosecuting Attorney Training	4,441	0	310	125	4,626	0	4,626
Grants	67,996	0	10,559	69,884	8,671	0	8,671
Courthouse Centennial	500	0	0	0	500	0	500
SPARK Grant	18,333	0	0	18,333	0	0	0
ARPA Grant	0	0	332,244	155,413	176,831	0	176,831
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	2	0	207,791	207,791	2	0	2

(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, 2021

STATEMENT 1
Page 3

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	20,479	0	6,768	11,664	15,583	0	15,583
County Clerk Technology	5,738	0	1,699	722	6,715	0	6,715
County Treasurer Technology	4,782	0	1,698	535	5,945	0	5,945
Special Road and Bridge Improvement	756,440	0	217,805	155,156	819,089	0	819,089
Treasurer Capital Outlay	9,935	0	0	1,000	8,935	0	8,935
Emergency Management Equipment	29,570	0	4,000	0	33,570	0	33,570
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	22,265	0	1,072	0	23,337	0	23,337
Grant Township Special Road	15,684	0	293	1,070	14,907	0	14,907
Hancock Township Special Road	17,087	0	85	0	17,172	0	17,172
Hawkeye Township Special Road	19,306	0	0	671	18,635	0	18,635
Independence Township Special Road	27,557	0	2,651	0	30,208	0	30,208
Kill Creek Township Special Road	32,744	0	4,997	0	37,741	0	37,741
Lawrence Township Special Road	23,308	0	1,197	0	24,505	0	24,505
Sumner Township Special Road	19,702	0	283	0	19,985	0	19,985
Victor Township Special Road	3,057	0	0	1,008	2,049	0	2,049
Winfield Township Special Road	15,163	0	1,842	0	17,005	0	17,005
Bethany Township Special Road	4,714	0	1,108	0	5,822	0	5,822
Bond and Interest Funds							
Hospital Debt Service	262,783	0	1,105,915	897,670	471,028	0	471,028
Business Funds							
EMS - Ambulance Service	244,110	0	294,924	539,034	0	2,678	2,678
Special Ambulance	81,863	0	0	12,747	69,116	0	69,116
Waste Disposal	1,884	0	218,359	208,110	12,133	1,925	14,058
Solomon Valley E-Waste Coalation	44,224	0	8,000	3,345	48,879	0	48,879
Landfill Equipment	78,180	0	22,842	6,750	94,272	0	94,272
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 5,254,360</u>	<u>15</u>	<u>9,714,268</u>	<u>8,765,919</u>	<u>6,202,724</u>	<u>128,831</u>	<u>6,331,555</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, 2021

STATEMENT 1
Page 4

Cash on Hand	
County Treasurer	\$ 1,300
Sheriff	500
The Peoples Bank - Osborne, Kansas	
Checking Accounts	477,916
Money Market Accounts	3,362,647
State Bank of Downs - Downs, Kansas	
Money Market Accounts	1,786,466
Sunflower Bank N.A. - Osborne, Kansas	
Checking Accounts	722,563
NOW Account	20,000
Money Market Account	7,027,821
Southwind Bank - Natoma, Kansas	
Checking Account	43,205
Money Market Account	<u>1,155,179</u>
Total Cash	14,597,597
Less Agency Funds per Schedule 3	<u>(8,266,042)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,331,555</u>

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

OSBORNE COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2021

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 2021:

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 not 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 Road & Bridge, Health Nurse, Mental Health, Mental Retardation, Health Capital Outlay, Fire District No. 1, Fire District No. 3, Hawkeye Township, Hancock Township, Sumner Township, Covert Township, Winfield Township, Independence Township, Grant Township, Lawrence Township, Victor Township, and Bethany Township were amended in this manner during the year ended December 31, 2021.

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

No statute violations were noted during 2021.

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, 2021.

At December 31, 2021, the County's carrying amount of deposits was \$14,595,797 and the bank balance was \$14,796,398. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,551,552 was covered by federal depository insurance and \$13,244,846 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, 2021, 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Osborne County, Kansas, were \$197,000 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the county's proportionate share of the collective net pension liability reported by KPERS was \$1,209,160. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021.

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
General	Computer Capital Outlay	K.S.A. 19-119	10,000
General	ROD Equipment	K.S.A. 19-119	9,000
General	Sheriffs Equipment	K.S.A. 19-119	109,000
General	Emergency Management Equipment	K.S.A. 19-119	4,000
Special Ambulance	EMS - Ambulance Service	K.S.A. 19-119	12,747
Waste Disposal	Landfill Equipment	K.S.A. 19-119	22,842
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	2,000
Road and Bridge	Special Machinery & Equipment	K.S.A. 68-141g	300,000
Road and Bridge	Special Road and Bridge Improvement	K.S.A. 68-590	217,805
Special Vehicle	General	K.S.A. 8-145	12,299
Special Vehicle	Computer Capital Outlay	K.S.A. 19-119	12,080
Election	Election Capital Outlay	K.S.A. 19-119	25,000
Fire District No. 1 - Operating	Fire District No. 1 - Special Machinery & Equipment	K.S.A. 19-3623e	5,000
Fire District No. 2 - Operating	Fire District No. 2 - Special Machinery & Equipment	K.S.A. 19-3623e	10,000
Covert Township Special	Covert Township Special Road	K.S.A. 68-590	1,072
Grant Township Special	Grant Township Special Road	K.S.A. 68-590	293
Hancock Township Special	Hancock Township Special Road	K.S.A. 68-590	84
Independence Township Special	Independence Township Special Road	K.S.A. 68-590	2,650
Kill Creek Township Special	Kill Creek Township Special Road	K.S.A. 68-590	4,997
Lawrence Township Special	Lawrence Township Special Road	K.S.A. 68-590	1,197
Sumner Township Special	Sumner Township Special Road	K.S.A. 68-590	283
Winfield Township Special	Winfield Township Special Road	K.S.A. 68-590	1,842
Bethany Township Special	Bethany Township Special Road	K.S.A. 68-590	1,108

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 \$97,334. 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 2021. 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 \$278,619. This liability is based on the use of 24.84 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$843,166 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 2021. The County expects the landfill to continue to operate for approximately fifty-six years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

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

10. **COVID-19**

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Municipality’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Municipality is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

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, 2021, 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	<u>17,315,133</u>	<u>0</u>	<u>421,504</u>	<u>16,893,629</u>	<u>476,166</u>
Capital Leases:									
Landfill Compactor	4.25%	05/31/18	110,000	05/31/23	<u>44,652</u>	<u>0</u>	<u>22,985</u>	<u>21,667</u>	<u>1,898</u>
Total Contractual Indebtedness					<u>17,359,785</u>	<u>0</u>	<u>444,489</u>	<u>16,915,296</u>	<u>478,064</u>

12. Long-term Debt

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	2047-2051	Total
PRINCIPAL											
General Obligation Bonds:											
General Obligation Bonds Series 2020	<u>433,095</u>	<u>445,005</u>	<u>455,960</u>	<u>469,782</u>	<u>482,701</u>	<u>2,618,834</u>	<u>2,998,623</u>	<u>3,435,517</u>	<u>3,934,824</u>	<u>1,619,288</u>	<u>16,893,629</u>
Capital Leases:											
Landfill Compactor	<u>0</u>	<u>21,667</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,667</u>
Total Principal	<u>433,095</u>	<u>466,672</u>	<u>455,960</u>	<u>469,782</u>	<u>482,701</u>	<u>2,618,834</u>	<u>2,998,623</u>	<u>3,435,517</u>	<u>3,934,824</u>	<u>1,619,288</u>	<u>16,915,296</u>
INTEREST											
General Obligation Bonds:											
General Obligation Bonds Series 2020	<u>464,575</u>	<u>451,425</u>	<u>441,634</u>	<u>427,888</u>	<u>414,969</u>	<u>1,867,393</u>	<u>1,488,800</u>	<u>1,052,177</u>	<u>553,086</u>	<u>79,849</u>	<u>7,241,796</u>
Capital Leases:											
Landfill Compactor	<u>0</u>	<u>1,014</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,014</u>
Total Interest	<u>464,575</u>	<u>452,439</u>	<u>441,634</u>	<u>427,888</u>	<u>414,969</u>	<u>1,867,393</u>	<u>1,488,800</u>	<u>1,052,177</u>	<u>553,086</u>	<u>79,849</u>	<u>7,242,810</u>
Total Principal and Interest	<u>\$ 897,670</u>	<u>919,111</u>	<u>897,594</u>	<u>897,670</u>	<u>897,670</u>	<u>4,486,227</u>	<u>4,487,423</u>	<u>4,487,694</u>	<u>4,487,910</u>	<u>1,699,137</u>	<u>24,158,106</u>

**OSBORNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021**

OSBORNE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

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	\$ 3,719,063	27,478	3,746,541	2,903,191	(843,350)
Special Purpose Funds					
Road and Bridge	1,355,851	532,173	1,888,024	1,782,398	(105,626)
Fair Building	13,500	0	13,500	10,300	(3,200)
Fair Premium	13,500	0	13,500	13,000	(500)
Health Nurse	267,400	59,600	327,000	252,108	(74,892)
Appraiser's Cost	141,450	0	141,450	121,948	(19,502)
Employee Benefits	138,491	0	138,491	0	(138,491)
Direct Election	53,000	0	53,000	45,987	(7,013)
Mental Health	37,036	0	37,036	36,107	*
Mental Retardation	13,500	0	13,500	13,131	*
Conservation District	18,000	0	18,000	18,000	0
Hospital Maintenance	403,278	0	403,278	402,331	(947)
Noxious Weed	200,000	0	200,000	148,294	(51,706)
Noxious Weed Capital Outlay	12,000	0	12,000	0	(12,000)
Special Alcohol Abuse Program	7,324	0	7,324	0	(7,324)
Tourism Promotion	15,500	0	15,500	7,920	(7,580)
Historical Society	2,000	0	2,000	2,000	0
Osborne County 911 Fund	168,060	0	168,060	56,128	(111,932)
Health Department Capital Outlay	94,682	0	94,682	0	(94,682)
Fire District No. 1 - Operating	75,000	0	75,000	70,415	(4,585)
Fire District No. 2 - Operating	48,775	0	48,775	38,874	(9,901)
Fire District No. 3 - Operating	81,000	0	81,000	48,255	(32,745)
Hawkeye Township Special	32,078	0	32,078	31,949	(129)
Hancock Township Special	44,360	0	44,360	43,268	(1,092)
Sumner Township Special	68,538	0	68,538	66,747	(1,791)
Covert Township Special	36,788	0	36,788	35,289	(1,499)
Winfield Township Special	16,900	0	16,900	15,896	(1,004)
Independence Township Special	27,435	0	27,435	26,334	(1,101)
Grant Township Special	33,952	0	33,952	32,510	(1,442)
Lawrence Township Special	32,506	0	32,506	31,208	(1,298)
Victor Township Special	42,941	0	42,941	40,821	(2,120)
Kill Creek Township Special	34,000	0	34,000	33,037	(963)
Bethany Township Special	27,266	0	27,266	26,631	(635)
Bond and Interest Funds					
Hospital Debt Service	1,811,548	0	1,811,548	897,670	(913,878)
Business Funds					
EMS - Ambulance Service	588,650	567	589,217	539,034	(50,183)
Waste Disposal	240,000	0	240,000	208,110	(31,890)
Solomon Valley E-Waste Coalation	38,930	0	38,930	3,345	(35,585)

* 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, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 2,610,370	2,631,232	(20,862)
Delinquent Tax	30,005	0	30,005
Motor Vehicle Tax	158,622	145,614	13,008
Recreational Vehicle Tax	3,535	3,197	338
16/20M Tax	20,404	21,577	(1,173)
Commerical Vehicle Tax	6,667	6,857	(190)
Watercraft Tax	1,338	1,196	142
Intangible Tax	21,114	12,240	8,874
Local Retailers Sales Tax	123,469	65,000	58,469
Comp Use Tax	31,479	16,000	15,479
Housing Authority Distribution	1,013	0	1,013
Intergovernmental			
Mineral Production	2,272	1,000	1,272
Licenses, Fees and Permits			
County Officer Fees	47,527	30,000	17,527
Drivers License Fees	367	500	(133)
Antique Fees	1,555	1,250	305
Diversion Fees	2,200	1,000	1,200
Attorney Fees	459	340	119
Other Fees and Permits	405	900	(495)
Charges for Services			
Copy Machine	3,872	1,250	2,622
Publication Costs	4,514	500	4,014
Miscellaneous			
County Farm Income	39,918	8,500	31,418
Miscellaneous	23,035	0	23,035
Interest on Idle Funds	17,833	7,500	10,333
Interest on Delinquent Tax	33,713	12,000	21,713
Interest on Motor Vehicle	405	300	105
Reimbursed Expenses	27,478	0	27,478
Transfer from Special Vehicle	12,299	0	12,299
	<hr/>	<hr/>	<hr/>
Total Receipts	3,225,868	2,967,953	257,915

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, 2021

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	\$ 133,991	112,000	21,991
County Clerk	88,752	91,200	(2,448)
County Treasurer	126,563	137,863	(11,300)
County Attorney	73,026	72,450	576
Register of Deeds	57,125	67,646	(10,521)
Sheriff - Department Operations	730,242	852,642	(122,400)
Jail Care-Transfer to Sheriff Capital Outlay	109,000	0	109,000
Unified Court - Operating	13,593	23,000	(9,407)
Unified Court - Attorney Fees	38,394	29,500	8,894
CASA	2,000	2,500	(500)
Courthouse General	114,754	127,000	(12,246)
Audit	62,444	36,500	25,944
Emergency Management	22,177	29,300	(7,123)
Computer Operations	45,718	32,984	12,734
IT Department	22,363	22,000	363
Copy Machine	1,520	1,500	20
Major Building Repairs	24,259	198,568	(174,309)
NWK Area Agency on Aging	4,500	4,500	0
NKDSVS	0	900	(900)
Child Advocacy	0	2,500	(2,500)
Carnegie Historical Library	0	1,110	(1,110)
Web-Site	0	2,900	(2,900)
GIS Mapping	10,000	12,000	(2,000)
Transfer to Computer Capital Outlay	10,000	0	10,000
Transfer to Register of Deeds Capital Outlay	9,000	0	9,000
Transfer to Multi-Year Capital Improvement	0	165,000	(165,000)
Transfers Emergency Management Equipment	4,000	0	4,000
Employee Benefits:			
Social Security/Medicare	159,035	178,500	(19,465)
State Retirement	197,000	240,000	(43,000)
Employee Health Insurance	818,919	1,210,000	(391,081)
Unemployment Insurance	836	15,000	(14,164)
Workers' Compensation	23,980	50,000	(26,020)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expense	0	27,478	(27,478)
 Total Expenditures	 <u>2,903,191</u>	 <u>3,746,541</u>	 <u>(843,350)</u>
 Receipts Over (Under) Expenditures	 322,677		
Unencumbered Cash, Beginning	<u>1,731,477</u>		
 Unencumbered Cash, Ending	 <u>\$ 2,054,154</u>		

OSBORNE COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 3

	Actual	Budget	Variance Over (Over)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 801,231	807,589	(6,358)
Delinquent Tax	9,397	0	9,397
Motor Vehicle Tax	47,631	43,294	4,337
Recreational Vehicle Tax	1,061	950	111
16/20M Tax	6,324	6,415	(91)
Commercial Vehicle Tax	1,984	2,039	(55)
Watercraft Tax	398	356	42
Housing Authority Distribution	311	0	311
Intergovernmental			
Special City County Highway	280,801	214,882	65,919
Kansas Department of Transportation	49,245	0	49,245
FEMA Aid	100,326	0	100,326
Reimbursed Expenses	482,928	0	482,928
Total Receipts	<u>1,781,637</u>	<u>1,075,525</u>	<u>706,112</u>
Expenditures:			
Personal Services	692,134	700,000	(7,866)
Commodities	494,062	395,265	98,797
Contractual Services	59,479	41,660	17,819
Capital Outlay	18,918	18,600	318
Transfer to Special Machinery and Equipment	300,000	50,000	250,000
Transfer to Special Road and Bridge Improvement	217,805	50,000	167,805
Adjustment for Qualifying Budget Credits:			
KDOT Reimbursement	0	49,245	(49,245)
FEMA Aid	0	100,326	(100,326)
Reimbursed Expenses	0	482,928	(482,928)
Total Expenditures	<u>1,782,398</u>	<u>1,888,024</u>	<u>(105,626)</u>
Receipts Over (Under) Expenditures	(761)		
Unencumbered Cash, Beginning	<u>1,240</u>		
Unencumbered Cash, Ending	<u>\$ 479</u>		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 12,920	12,986	(66)
Delinquent Tax	150	0	150
Motor Vehicle Tax	793	707	86
Recreational Vehicle Tax	18	16	2
16/20M Tax	111	105	6
Commerical Vehicle Tax	33	33	0
Watercraft Tax	7	6	1
Housing Authority Distribution	5	0	5
	<u>14,037</u>	<u>14,037</u>	<u>184</u>
Total Receipts			
Expenditures:			
Appropriations	<u>10,300</u>	<u>13,500</u>	<u>(3,200)</u>
Receipts Over (Under) Expenditures	3,737		
Unencumbered Cash, Beginning	<u>434</u>		
Unencumbered Cash, Ending	<u>\$ 4,171</u>		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 9,088	9,141	(53)
Delinquent Tax	135	0	135
Motor Vehicle Tax	771	698	73
Recreational Vehicle Tax	17	15	2
16/20M Tax	103	103	0
Commercial Vehicle Tax	32	33	(1)
Watercraft Tax	6	6	0
Housing Authority Distribution	4	0	4
Total Receipts	<u>10,156</u>	<u>9,996</u>	<u>160</u>
Expenditures:			
Appropriations	<u>13,000</u>	<u>13,500</u>	<u>(500)</u>
Total Expenditures	<u>13,000</u>	<u>13,500</u>	<u>(500)</u>
Receipts Over (Under) Expenditures	(2,844)		
Unencumbered Cash, Beginning	<u>3,772</u>		
Unencumbered Cash, Ending	<u>\$ 928</u>		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 37,340	37,584	(244)
Delinquent Tax	465	0	465
Motor Vehicle Tax	2,328	2,112	216
Recreational Vehicle Tax	52	46	6
16/20M Tax	310	313	(3)
Commercial Vehicle Tax	97	99	(2)
Watercraft Tax	19	17	2
Housing Authority Distribution	14	0	14
Charges for Services			
Patient Fees	74,554	81,300	(6,746)
Grants			
WIC	18,459	13,000	5,459
Immunization	2,181	1,000	1,181
Bioterrorism	9,924	0	9,924
Kan Be Healthy	0	1,500	(1,500)
Other	12,195	12,000	195
COVID-19	31,075	0	31,075
Reimbursement from Spark Grant	17,225	0	17,225
Total Receipts	<u>206,238</u>	<u>148,971</u>	<u>57,267</u>
Expenditures:			
Personal Services	151,227	182,000	(30,773)
Commodities	55,309	51,800	3,509
Contractual Services	43,085	30,600	12,485
Capital Outlay	2,487	3,000	(513)
Adjustment for Qualifying Budget Credits:			
Excess Grants	0	47,834	(47,834)
Reimbursed Expenses	0	17,225	(17,225)
Total Expenditures	<u>252,108</u>	<u>332,459</u>	<u>(80,351)</u>
Receipts Over (Under) Expenditures	(45,870)		
Unencumbered Cash, Beginning	<u>54,621</u>		
Unencumbered Cash, Ending	<u>\$ 8,751</u>		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 119,937	120,848	(911)
Delinquent Tax	1,315	0	1,315
Motor Vehicle Tax	6,631	6,085	546
Recreational Vehicle Tax	148	134	14
16/20M Tax	853	902	(49)
Commercial Vehicle Tax	279	287	(8)
Watercraft Tax	56	50	6
Housing Authority Distribution	47	0	47
Charges for Services	125	0	125
Miscellaneous	2,484	0	2,484
	<u>131,875</u>	<u>128,306</u>	<u>3,569</u>
Total Receipts			
	<u>131,875</u>	<u>128,306</u>	<u>3,569</u>
Expenditures:			
Personal Services	99,737	107,000	(7,263)
Commodities	2,889	5,000	(2,111)
Contractual Services	19,322	27,450	(8,128)
Capital Outlay	0	2,000	(2,000)
	<u>121,948</u>	<u>141,450</u>	<u>(19,502)</u>
Total Expenditures			
	<u>121,948</u>	<u>141,450</u>	<u>(19,502)</u>
Receipts Over (Under) Expenditures	9,927		
Unencumbered Cash, Beginning	20,762		
	<u>30,689</u>		
Unencumbered Cash, Ending	<u>\$ 30,689</u>		

OSBORNE COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 8

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	\$ 593	0	593
Payroll Deductions	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>593</u>	<u>0</u>	<u>593</u>
Expenditures:			
Employee Health Insurance	<u>0</u>	<u>138,491</u>	<u>(138,491)</u>
Total Expenditures	<u>0</u>	<u>138,491</u>	<u>(138,491)</u>
Receipts Over (Under) Expenditures	593		
Unencumbered Cash, Beginning	<u>142,585</u>		
Unencumbered Cash, Ending	<u>\$ 143,178</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, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 37,404	37,670	(266)
Delinquent Tax	531	0	531
Motor Vehicle Tax	3,106	2,963	143
Recreational Vehicle Tax	69	65	4
16/20M Tax	347	439	(92)
Commercial Vehicle Tax	135	140	(5)
Watercraft Tax	27	24	3
Housing Authority Distribution	15	0	15
Total Receipts	<u>41,634</u>	<u>41,301</u>	<u>333</u>
Expenditures:			
Personal Services	5,262	8,000	(2,738)
Commodities	1,949	5,000	(3,051)
Contractual Services	13,776	35,000	(21,224)
Transfer to Election Capital Outlay	25,000	5,000	20,000
Total Expenditures	<u>45,987</u>	<u>53,000</u>	<u>(7,013)</u>
Receipts Over (Under) Expenditures	(4,353)		
Unencumbered Cash, Beginning	<u>8,112</u>		
Unencumbered Cash, Ending	<u>\$ 3,759</u>		

OSBORNE COUNTY, KANSAS
MENTAL HEALTH FUND

SCHEDULE 2
Page 10

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 33,199	33,420	(221)
Delinquent Tax	387	0	387
Motor Vehicle Tax	2,102	1,972	130
Recreational Vehicle Tax	47	43	4
16/20M Tax	251	292	(41)
Commercial Vehicle Tax	90	93	(3)
Watercraft Tax	18	16	2
Housing Authority Distribution	13	0	13
Total Receipts	<u>36,107</u>	<u>35,836</u>	<u>271</u>
Expenditures:			
Appropriations	<u>36,107</u>	<u>37,036</u>	<u>(929)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>		

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

OSBORNE COUNTY, KANSAS
MENTAL RETARDATION FUND

SCHEDULE 2
Page 11

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 12,055	12,153	(98)
Delinquent Tax	151	0	151
Motor Vehicle Tax	763	691	72
Recreational Vehicle Tax	17	15	2
16/20M Tax	102	102	0
Commercial Vehicle Tax	32	33	(1)
Watercraft Tax	6	6	0
Housing Authority Distribution	5	0	5
Total Receipts	<u>13,131</u>	<u>13,000</u>	<u>131</u>
Expenditures:			
Appropriations	<u>13,131</u>	<u>13,500</u>	<u>(369)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

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

OSBORNE COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 12

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 16,444	16,538	(94)
Delinquent Tax	208	0	208
Motor Vehicle Tax	1,049	950	99
Recreational Vehicle Tax	23	21	2
16/20M Tax	140	141	(1)
Commercial Vehicle Tax	44	45	(1)
Watercraft Tax	9	8	1
Housing Authority Distribution	6	0	6
	<u>17,923</u>	<u>17,703</u>	<u>220</u>
Total Receipts			
	<u>17,923</u>	<u>17,703</u>	<u>220</u>
Expenditures:			
Appropriations	<u>18,000</u>	<u>18,000</u>	<u>0</u>
	<u>18,000</u>	<u>18,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	(77)		
Unencumbered Cash, Beginning	<u>696</u>		
	<u>696</u>		
Unencumbered Cash, Ending	<u><u>\$ 619</u></u>		

OSBORNE COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 13

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 370,940	377,843	(6,903)
Delinquent Tax	4,104	0	4,104
Motor Vehicle Tax	22,598	20,756	1,842
Recreational Vehicle Tax	504	455	49
16/20M Tax	2,899	3,075	(176)
Commercial Vehicle Tax	951	978	(27)
Watercraft Tax	191	171	20
Housing Authority Distribution	144	0	144
	<u>402,331</u>	<u>403,278</u>	<u>(947)</u>
Total Receipts			
	<u>402,331</u>	<u>403,278</u>	<u>(947)</u>
Expenditures:			
Appropriations	<u>402,331</u>	<u>403,278</u>	<u>(947)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>		

OSBORNE COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 14

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 90,571	91,155	(584)
Delinquent Tax	1,060	0	1,060
Motor Vehicle Tax	5,651	5,189	462
Recreational Vehicle Tax	126	114	12
16/20M Tax	726	769	(43)
Commercial Vehicle Tax	238	244	(6)
Watercraft Tax	48	43	5
Housing Authority Distribution	35	0	35
Charges for Services and Reimbursements	<u>60,922</u>	<u>99,066</u>	<u>(38,144)</u>
Total Receipts	<u>159,377</u>	<u>196,580</u>	<u>(37,203)</u>
Expenditures:			
Personal Services	90,495	74,675	15,820
Commodities	44,513	110,825	(66,312)
Contractual Services	11,286	12,500	(1,214)
Capital Outlay	0	0	0
Transfer to Noxious Weed Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Total Expenditures	<u>148,294</u>	<u>200,000</u>	<u>(51,706)</u>
Receipts Over (Under) Expenditures	11,083		
Unencumbered Cash, Beginning	<u>14,175</u>		
Unencumbered Cash, Ending	<u>\$ 25,258</u>		

OSBORNE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 15

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Sale of Equipment	\$ 0	2,000	(2,000)
Transfer from Noxious Weed	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Total Receipts	<u>2,000</u>	<u>4,000</u>	<u>(2,000)</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>12,000</u>	<u>(12,000)</u>
Receipts Over (Under) Expenditures	2,000		
Unencumbered Cash, Beginning	<u>19,107</u>		
Unencumbered Cash, Ending	<u><u>\$ 21,107</u></u>		

OSBORNE COUNTY, KANSAS
SPECIAL ALCOHOL ABUSE PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 16

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Intergovernmental	\$ 272	<u>850</u>	<u>(578)</u>
Expenditures:			
Contractual Services	<u>0</u>	<u><u>7,324</u></u>	<u><u>(7,324)</u></u>
Receipts Over (Under) Expenditures	272		
Unencumbered Cash, Beginning	<u>13,132</u>		
Unencumbered Cash, Ending	<u><u>\$ 13,404</u></u>		

OSBORNE COUNTY, KANSAS
TOURISM PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 17

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
State of Kansas	\$ 3,565	<u>4,200</u>	<u>(635)</u>
Expenditures:			
Contractual Services	<u>7,920</u>	<u>15,500</u>	<u>(7,580)</u>
Receipts Over (Under) Expenditures	(4,355)		
Unencumbered Cash, Beginning	<u>7,043</u>		
Unencumbered Cash, Ending	<u>\$ 2,688</u>		

OSBORNE COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 18

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,792	1,800	(8)
Delinquent Tax	21	0	21
Motor Vehicle Tax	116	103	13
Recreational Vehicle Tax	3	2	1
16/20M Tax	16	15	1
Commercial Vehicle Tax	5	5	0
Watercraft Tax	1	1	0
Housing Authority Distribution	1	0	1
	<u>1,955</u>	<u>1,926</u>	<u>29</u>
Total Receipts			
	<u>1,955</u>	<u>1,926</u>	<u>29</u>
Expenditures:			
Appropriations	<u>2,000</u>	<u>2,000</u>	<u>0</u>
	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	(45)		
Unencumbered Cash, Beginning	<u>104</u>		
	<u>104</u>		
Unencumbered Cash, Ending	<u>\$ 59</u>		

OSBORNE COUNTY, KANSAS
OSBORNE COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 19

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Reimbursement from General	\$ 0	0	0
911 Tax	<u>59,987</u>	<u>45,000</u>	<u>14,987</u>
Total Receipts	<u>59,987</u>	<u>45,000</u>	<u>14,987</u>
Expenditures:			
Contractual Services	<u>56,128</u>	<u>168,060</u>	<u>(111,932)</u>
Receipts Over (Under) Expenditures	3,859		
Unencumbered Cash, Beginning	<u>304,850</u>		
Unencumbered Cash, Ending	<u>\$ 308,709</u>		

OSBORNE COUNTY, KANSAS
HEALTH DEPARTMENT CAPITAL OUTLAY
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 20

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Transfer from Health Nurse	\$ 0	<u>0</u>	<u>0</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>94,682</u>	<u>(94,682)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>94,662</u>		
Unencumbered Cash, Ending	<u>\$ 94,662</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

FIRE DISTRICT NO. 1

Page 21

OPERATING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 35,189	39,376	(4,187)
Delinquent Tax	442	0	442
Motor Vehicle Tax	1,634	1,468	166
Recreational Vehicle Tax	48	30	18
16/20M Tax	505	433	72
Commerical Vehicle Tax	84	35	49
Watercraft Tax	21	14	7
Reimbursed Expense	1,878	0	1,878
Sale of Assets	42,600	0	42,600
Total Receipts	<u>82,401</u>	<u>41,356</u>	<u>41,045</u>
Expenditures:			
Commodities	28,189	12,500	15,689
Contractual Services	35,231	11,000	24,231
Capital Outlay	1,995	0	1,995
Transfer to OFD #1 Special Machinery and Equipment	5,000	51,500	(46,500)
Total Expenditures	<u>70,415</u>	<u>75,000</u>	<u>(4,585)</u>
Receipts Over (Under) Expenditures	11,986		
Unencumbered Cash, Beginning	<u>1,381</u>		
Unencumbered Cash, Ending	<u>\$ 13,367</u>		

OSBORNE COUNTY, KANSAS
FIRE DISTRICT NO. 2
OPERATING FUND

SCHEDULE 2
Page 22

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 32,861	33,009	(148)
Delinquent Tax	242	0	242
Motor Vehicle Tax	1,348	1,416	(68)
Recreational Vehicle Tax	34	22	12
16/20M Tax	196	219	(23)
Commercial Vehicle Tax	166	168	(2)
Watercraft Tax	4	0	4
Total Receipts	<u>34,851</u>	<u>34,834</u>	<u>17</u>
Expenditures:			
Commodities	12,147	4,000	8,147
Contractual Services	16,727	26,056	(9,329)
Transfer to OFD #2 Special Machinery & Equipment	<u>10,000</u>	<u>18,719</u>	<u>(8,719)</u>
Total Expenditures	<u>38,874</u>	<u>48,775</u>	<u>(9,901)</u>
Receipts Over (Under) Expenditures	(4,023)		
Prior Year Cancelled Encumbrances	15		
Unencumbered Cash, Beginning	<u>4,705</u>		
Unencumbered Cash, Ending	<u>\$ 697</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

FIRE DISTRICT NO. 3

Page 23

OPERATING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 49,094	49,502	(408)
Delinquent Tax	163	0	163
Motor Vehicle Tax	1,485	1,305	180
Recreational Vehicle Tax	38	39	(1)
16/20M Tax	432	496	(64)
Commercial Vehicle Tax	72	75	(3)
Watercraft Tax	14	15	(1)
Total Receipts	<u>51,298</u>	<u>51,432</u>	<u>(134)</u>
Expenditures:			
Commodities	27,621	15,500	12,121
Contractual Services	17,112	16,500	612
Capital Outlay	3,522	0	3,522
Transfer to OFD #3 Special Machinery & Equipment	0	49,000	(49,000)
Total Expenditures	<u>48,255</u>	<u>81,000</u>	<u>(32,745)</u>
Receipts Over (Under) Expenditures	3,043		
Unencumbered Cash, Beginning	<u>4,927</u>		
Unencumbered Cash, Ending	<u>\$ 7,970</u>		

OSBORNE COUNTY, KANSAS
HAWKEYE TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 24

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 29,061	28,297	764
Motor Vehicle Tax	663	597	66
Recreational Vehicle Tax	14	14	0
16/20M Tax	215	246	(31)
Watercraft Tax	19	22	(3)
Intangible Tax	466	467	(1)
Reimbursed Expense	15	0	15
State of Kansas	<u>1,496</u>	<u>1,400</u>	<u>96</u>
Total Receipts	<u>31,949</u>	<u>31,043</u>	<u>906</u>
Expenditures:			
Contractual Services	31,949	32,078	(129)
Transfer to Hawkeye Township Special Road	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>31,949</u>	<u>32,078</u>	<u>(129)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
HANCOCK TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 25

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 41,044	39,086	1,958
Motor Vehicle Tax	293	491	(198)
Recreational Vehicle Tax	11	17	(6)
16/20M Tax	575	448	127
Commercial Vehicle Tax	0	61	(61)
Watercraft Tax	17	20	(3)
Intangible Tax	109	45	64
State of Kansas	<u>1,219</u>	<u>1,100</u>	<u>119</u>
Total Receipts	<u>43,268</u>	<u>41,268</u>	<u>2,000</u>
Expenditures:			
Contractual Services	43,184	44,360	(1,176)
Transfer to Hancock Township Special Road	<u>84</u>	<u>0</u>	<u>84</u>
Total Expenditures	<u>43,268</u>	<u>44,360</u>	<u>(1,092)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>		

OSBORNE COUNTY, KANSAS
SUMNER TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 26

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 60,695	58,288	2,407
Delinquent Tax	572	0	572
Motor Vehicle Tax	2,368	2,065	303
Recreational Vehicle Tax	83	37	46
16/20M Tax	720	802	(82)
Commercial Vehicle Tax	226	830	(604)
Watercraft Tax	31	28	3
Intangible Tax	564	129	435
Miscellaneous	6	0	6
State of Kansas	1,482	1,385	97
	<u>66,747</u>	<u>63,564</u>	<u>3,183</u>
Total Receipts			
	<u>66,747</u>	<u>63,564</u>	<u>3,183</u>
Expenditures:			
Contractual Services	66,464	68,538	(2,074)
Transfer to Sumner Township Special Road	283	0	283
	<u>66,747</u>	<u>68,538</u>	<u>(1,791)</u>
Total Expenditures			
	<u>66,747</u>	<u>68,538</u>	<u>(1,791)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
COVERT TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 27

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 32,871	32,390	481
Delinquent Tax	379	0	379
Motor Vehicle Tax	394	206	188
16/20M Tax	271	0	271
Watercraft Tax	3	0	3
Intangible Tax	145	145	0
State of Kansas	<u>1,226</u>	<u>1,100</u>	<u>126</u>
Total Receipts	<u>35,289</u>	<u>33,841</u>	<u>1,448</u>
Expenditures:			
Contractual Services	34,217	36,788	(2,571)
Transfer to Covert Township Special Road	<u>1,072</u>	<u>0</u>	<u>1,072</u>
Total Expenditures	<u>35,289</u>	<u>36,788</u>	<u>(1,499)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
WINFIELD TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 28

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 14,545	13,849	696
Delinquent Tax	22	0	22
Motor Vehicle Tax	441	301	140
Recreational Vehicle Tax	9	7	2
16/20M Tax	65	58	7
Intangible Tax	4	39	(35)
State of Kansas	<u>810</u>	<u>725</u>	<u>85</u>
Total Receipts	<u>15,896</u>	<u>14,979</u>	<u>917</u>
Expenditures:			
Contractual Services	14,054	16,900	(2,846)
Transfer to Winfield Township Special Road	<u>1,842</u>	<u>0</u>	<u>1,842</u>
Total Expenditures	<u>15,896</u>	<u>16,900</u>	<u>(1,004)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
INDEPENDENCE TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 29

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 22,657	21,875	782
Motor Vehicle Tax	776	711	65
Recreational Vehicle Tax	55	8	47
16/20M Tax	287	336	(49)
Watercraft Tax	8	0	8
Intangible Tax	1,446	1,446	0
State of Kansas	<u>1,105</u>	<u>1,085</u>	<u>20</u>
Total Receipts	<u>26,334</u>	<u>25,461</u>	<u>873</u>
Expenditures:			
Contractual Services	23,683	27,435	(3,752)
Transfer to Independence Township Special Road	<u>2,651</u>	<u>0</u>	<u>2,651</u>
Total Expenditures	<u>26,334</u>	<u>27,435</u>	<u>(1,101)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
GRANT TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 30

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 29,896	28,530	1,366
Delinquent Tax	21	0	21
Motor Vehicle Tax	700	730	(30)
Recreational Vehicle Tax	0	13	(13)
16/20M Tax	476	557	(81)
Commercial Vehicle Tax	52	48	4
Watercraft Tax	0	2	(2)
Intangible Tax	31	31	0
State of Kansas	<u>1,334</u>	<u>1,200</u>	<u>134</u>
Total Receipts	<u>32,510</u>	<u>31,111</u>	<u>1,399</u>
Expenditures:			
Contractual Services	32,217	33,952	(1,735)
Transfer to Grant Township Special Road	<u>293</u>	<u>0</u>	<u>293</u>
Total Expenditures	<u>32,510</u>	<u>33,952</u>	<u>(1,442)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
LAWRENCE TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 31

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 26,816	26,039	777
Delinquent Tax	477	0	477
Motor Vehicle Tax	424	423	1
Recreational Vehicle Tax	7	0	7
16/20M Tax	240	100	140
Commercial Vehicle Tax	0	25	(25)
Watercraft Tax	2	3	(1)
Intangible Tax	1,531	1,323	208
Reimbursed Expense	283	0	283
State of Kansas	<u>1,428</u>	<u>1,300</u>	<u>128</u>
Total Receipts	<u>31,208</u>	<u>29,213</u>	<u>1,995</u>
Expenditures:			
Contractual Services	30,011	32,506	(2,495)
Transfer to Lawrence Township Special Road	<u>1,197</u>	<u>0</u>	<u>1,197</u>
Total Expenditures	<u>31,208</u>	<u>32,506</u>	<u>(1,298)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
VICTOR TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 32

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 38,836	36,961	1,875
Motor Vehicle Tax	473	425	48
16/20M Tax	189	189	0
Watercraft Tax	3	3	0
State of Kansas	<u>1,320</u>	<u>1,200</u>	<u>120</u>
Total Receipts	<u>40,821</u>	<u>38,778</u>	<u>2,043</u>
Expenditures:			
Contractual Services	40,821	42,941	(2,120)
Transfer to Victor Township Special Road	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>40,821</u>	<u>42,941</u>	<u>(2,120)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
KILL CREEK TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 33

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 30,769	30,775	(6)
Delinquent Tax	49	0	49
Motor Vehicle Tax	176	94	82
16/20M Tax	155	176	(21)
Commercial Vehicle Tax	0	33	(33)
Intangible Tax	607	0	607
State of Kansas	1,273	1,200	73
Transfer of funds from Kill Creek TWP	<u>8</u>	<u>0</u>	<u>8</u>
Total Receipts	<u>33,037</u>	<u>32,278</u>	<u>759</u>
Expenditures:			
Contractual Services	28,040	34,000	(5,960)
Transfer to Kill Creek Township Special Road	<u>4,997</u>	<u>0</u>	<u>4,997</u>
Total Expenditures	<u>33,037</u>	<u>34,000</u>	<u>(963)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
BETHANY TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 34

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 22,214	22,595	(381)
Delinquent Tax	402	0	402
Motor Vehicle Tax	1,742	1,455	287
Recreational Vehicle Tax	23	21	2
16/20M Tax	175	227	(52)
Commercial Vehicle Tax	44	50	(6)
Watercraft Tax	14	14	0
Intangible Tax	642	635	7
Reimbursed Expense	41	0	41
State of Kansas	<u>1,334</u>	<u>1,250</u>	<u>84</u>
Total Receipts	<u>26,631</u>	<u>26,247</u>	<u>384</u>
Expenditures:			
Contractual Services	25,523	27,266	(1,743)
Transfer to Bethany Township Special Road	<u>1,108</u>	<u>0</u>	<u>1,108</u>
Total Expenditures	<u>26,631</u>	<u>27,266</u>	<u>(635)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
HOSPITAL DEBT SERVICE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 35

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 613,399	592,504	20,895
Delinquent Tax	4,052	0	4,052
Motor Vehicle Tax	36,722	33,728	2,994
Recreational Vehicle Tax	818	740	78
16/20M Tax	0	4,998	(4,998)
Commercial Vehicle Tax	1,545	1,589	(44)
Watercraft Tax	310	277	33
Housing Authority Distribution	234	0	234
Reimbursement from Osborne County Memorial Hospital	<u>448,835</u>	<u>0</u>	<u>448,835</u>
Total Receipts	<u>1,105,915</u>	<u>633,836</u>	<u>472,079</u>
Expenditures:			
Principal	421,504	500,000	(78,496)
Interest	476,166	14,850	461,316
Cash Basis Reserve	<u>0</u>	<u>1,296,698</u>	<u>(1,296,698)</u>
Total Expenditures	<u>897,670</u>	<u>1,811,548</u>	<u>(913,878)</u>
Receipts Over (Under) Expenditures	208,245		
Unencumbered Cash, Beginning	<u>262,783</u>		
Unencumbered Cash, Ending	<u>\$ 471,028</u>		

OSBORNE COUNTY, KANSAS
EMS - AMBULANCE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 36

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 217,001	218,704	(1,703)
Delinquent Tax	3,951	0	3,951
Motor Vehicle Tax	21,343	18,431	2,912
Recreational Vehicle Tax	476	404	72
16/20M Tax	3,278	2,731	547
Commercial Vehicle Tax	849	868	(19)
Watercraft Tax	169	151	18
Housing Authority Distribution	84	0	84
Charges for Services	7,459	170,000	(162,541)
City of Osborne EMS Service	27,000	27,000	0
City of Downs EMS Service	0	27,000	(27,000)
Transfer from Special Ambulance	12,747	0	12,747
Reimbursed Expenses	567	0	567
	<u>294,924</u>	<u>465,289</u>	<u>(170,365)</u>
Expenditures:			
Personal Services	0	467,300	(467,300)
Commodities	567	44,300	(43,733)
Contractual Services	538,467	42,650	495,817
Capital Outlay	0	27,400	(27,400)
Transfer to Special Ambulance	0	7,000	(7,000)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	0	567	(567)
	<u>539,034</u>	<u>589,217</u>	<u>(50,183)</u>
Receipts Over (Under) Expenditures	(244,110)		
Unencumbered Cash, Beginning	244,110		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
WASTE DISPOSAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 37

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Special Assessments	\$ 196,733	174,000	22,733
Collections	13,455	15,000	(1,545)
Recycle Material Sold	4,763	5,000	(237)
Transfer from Landfill Equipment	0	42,500	(42,500)
Miscellaneous	810	0	810
Reimbursed Expenses	2,598	0	2,598
	<u>218,359</u>	<u>236,500</u>	<u>(18,141)</u>
Total Receipts			
Expenditures:			
Personal Services	67,062	90,000	(22,938)
Commodities	63,386	16,750	46,636
Contractual Services	29,937	51,867	(21,930)
Capital Outlay	0	11,500	(11,500)
Lease Payments	24,883	24,883	0
Transfer to Landfill Equipment	22,842	45,000	(22,158)
	<u>208,110</u>	<u>240,000</u>	<u>(31,890)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	10,249		
Unencumbered Cash, Beginning	1,884		
	<u>12,133</u>		
Unencumbered Cash, Ending	<u>\$ 12,133</u>		

OSBORNE COUNTY, KANSAS
SOLOMON VALLEY E-WASTE COALITION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 38

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Membership Dues	\$ 8,000	8,000	0
Recycle Material Sold	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Expenditures:			
Commodities	22	3,500	(3,478)
Contractual Services	2,952	2,430	522
Capital Outlay	371	15,000	(14,629)
Transer to E-Waste Equipment	<u>0</u>	<u>18,000</u>	<u>(18,000)</u>
Total Expenditures	<u>3,345</u>	<u>38,930</u>	<u>(35,585)</u>
Receipts Over (Under) Expenditures	4,655		
Unencumbered Cash, Beginning	<u>44,224</u>		
Unencumbered Cash, Ending	<u>\$ 48,879</u>		

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 39

	Attorney Capital Outlay	Appraiser Capital Outlay	Treasurer Capital Outlay	Emergency Management Equipment
Receipts:				
Transfer from General	\$ 0	0	0	4,000
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>4,000</u>
Expenditures:				
Capital Outlay	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0	(1,000)	4,000
Unencumbered Cash, Beginning	<u>2,326</u>	<u>35,699</u>	<u>9,935</u>	<u>29,570</u>
Unencumbered Cash, Ending	<u>\$ 2,326</u>	<u>35,699</u>	<u>8,935</u>	<u>33,570</u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 40

	Computer Capital Outlay	Election Capital Outlay	Special Machinery and Equipment	Special Ambulance
Receipts:				
Transfer from Road & Bridge	\$ 0	0	300,000	0
Transfer from General	10,000	0	0	0
Transfer from Election	0	25,000	0	0
Transfer from EMS - Ambulance Service	0	0	0	0
Transfer from Special Vehicle	<u>12,080</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>22,080</u>	<u>25,000</u>	<u>300,000</u>	<u>0</u>
Expenditures:				
Capital Outlay	25,080	44,000	0	0
Transfer to EMS - Ambulance Service	0	0	0	12,747
Lease Payment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>25,080</u>	<u>44,000</u>	<u>0</u>	<u>12,747</u>
Receipts Over (Under) Expenditures	(3,000)	(19,000)	300,000	(12,747)
Unencumbered Cash, Beginning	<u>23,000</u>	<u>44,000</u>	<u>521,262</u>	<u>81,863</u>
Unencumbered Cash, Ending	<u>\$ 20,000</u>	<u>25,000</u>	<u>821,262</u>	<u>\$ 69,116</u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 41

	Register of Deeds Equipment	District Court Equipment	Sheriff Equipment
Receipts:			
Miscellaneous	\$ 0	0	5,115
VIN Fees	0	0	6,000
Transfer from General Fund	<u>9,000</u>	<u>0</u>	<u>109,000</u>
 Total Receipts	 <u>9,000</u>	 <u>0</u>	 <u>120,115</u>
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>11,991</u>
 Total Expenditures	 <u>0</u>	 <u>0</u>	 <u>11,991</u>
Receipts Over (Under) Expenditures	9,000	0	108,124
Unencumbered Cash, Beginning	<u>7,218</u>	<u>0</u>	<u>61,426</u>
 Unencumbered Cash, Ending	 <u>\$ 16,218</u>	 <u>0</u>	 <u>169,550</u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 42

	Landfill Equipment	Fire District No. 1 Special Machinery and Equipment	Fire District No. 1 Grant	Fire District No. 2 Special Machinery and Equipment
Receipts:				
Donations	\$ 0	3,725	0	0
Reimbursed Expenses	0	0	0	0
Grants	0	0	60,000	0
Transfer from OFD No. 1 - General	0	5,000	0	0
Transfer from OFD No. 2 - General	0	0	0	10,000
Transfer from Waste Disposal	<u>22,842</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>22,842</u>	<u>8,725</u>	<u>60,000</u>	<u>10,000</u>
Expenditures:				
Transfer to Waste Disposal	0	0	0	0
Capital Outlay	<u>6,750</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>6,750</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	16,092	8,725	60,000	10,000
Unencumbered Cash, Beginning	<u>78,180</u>	<u>116,320</u>	<u>0</u>	<u>46,322</u>
Unencumbered Cash, Ending	<u>94,272</u>	<u>125,045</u>	<u>60,000</u>	<u>56,322</u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 43

	Fire District No. 3 Special Machinery and Equipment	Fire District No. 3 Memorial	Fire District No. 3 Grant	Special Road and Bridge Im- provement
Receipts:				
Reimbursed Expense	\$ 7,589	0	0	0
Donations	0	280	750	0
Transfer from OFD No. 3 - General	0	0	0	0
Transfer from Road and Bridge	0	0	0	217,805
	<hr/>	<hr/>	<hr/>	<hr/>
Total Receipts	7,589	280	750	217,805
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Commodities	0	0	0	133,836
Contractual Services	0	0	0	21,320
Capital Outlay	11	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	11	0	0	155,156
	<hr/>	<hr/>	<hr/>	<hr/>
Receipts Over (Under) Expenditures	7,578	280	750	62,649
Unencumbered Cash, Beginning	117,294	4,205	0	756,440
	<hr/>	<hr/>	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ 124,872	4,485	750	819,089
	<hr/>	<hr/>	<hr/>	<hr/>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 44

	Special Vehicle Fees	Prosecuting Attorney Fund	Grants
Receipts:			
Fees from District Court	\$ 0	310	0
State of Kansas	175	0	0
Federal Aid	0	0	10,559
Motor Vehicle Fees	43,008	0	0
Grants	0	0	0
Reimbursed Expenses	178	0	0
Total Receipts	<u>43,361</u>	<u>310</u>	<u>10,559</u>
Expenditures:			
Personal Services	7,157	0	0
Commodities	4,943	0	0
Contractual Services	3,076	0	60,325
Capital Outlay	177	0	9,559
Procecutor's Training	0	125	0
Transfer to Computer Capital Outlay	12,080	0	0
Transfer to General	12,299	0	0
Total Expenditures	<u>39,732</u>	<u>125</u>	<u>69,884</u>
Receipts Over (Under) Expenditures	3,629	185	(59,325)
Unencumbered Cash, Beginning	<u>11,913</u>	<u>4,441</u>	<u>67,996</u>
Unencumbered Cash, Ending	<u><u>\$ 15,542</u></u>	<u><u>4,626</u></u>	<u><u>8,671</u></u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 45

	Courthouse Centennial	SPARK Grant	ARPA Grant
Receipts:			
Donations	\$ 0	0	0
Federal Aid	0	0	332,244
Grants	0	0	0
	<hr/>	<hr/>	<hr/>
Total Receipts	0	0	332,244
	<hr/>	<hr/>	<hr/>
Expenditures:			
Commodities	0	0	0
Grant Expenses - County	0	1,108	155,413
Reimbursement to Health Nurse	0	17,225	0
	<hr/>	<hr/>	<hr/>
Total Expenditures	0	18,333	155,413
	<hr/>	<hr/>	<hr/>
Receipts Over (Under) Expenditures	0	(18,333)	176,831
Unencumbered Cash, Beginning	500	18,333	0
	<hr/>	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ 500	0	176,831
	<hr/>	<hr/>	<hr/>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 46

	JJA Health Grant	Veterans Memorial	WIC Grant
Receipts:			
Grants	\$ 0	0	207,791
Patient Fees	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>0</u>	<u>207,791</u>
Expenditures:			
Project Expenditures	<u>0</u>	<u>0</u>	<u>207,791</u>
Receipts Over (Under) Expenditures	0	0	0
Unencumbered Cash, Beginning	<u>154</u>	<u>3,589</u>	<u>2</u>
Unencumbered Cash, Ending	<u><u>\$ 154</u></u>	<u><u>3,589</u></u>	<u><u>2</u></u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 47

	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:			
Recording Fees	\$ 6,768	1,693	1,693
Interest on Idle Funds	<u>0</u>	<u>6</u>	<u>5</u>
Total Receipts	<u>6,768</u>	<u>1,699</u>	<u>1,698</u>
Expenditures:			
Technology Expenditures	<u>11,664</u>	<u>722</u>	<u>535</u>
Receipts Over (Under) Expenditures	(4,896)	977	1,163
Unencumbered Cash, Beginning	<u>20,479</u>	<u>5,738</u>	<u>4,782</u>
Unencumbered Cash, Ending	<u><u>\$ 15,583</u></u>	<u><u>6,715</u></u>	<u><u>5,945</u></u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 48

	Covert Township Special Road	Grant Township Special Road	Hancock Township Special Road
Receipts:			
Transfer from Covert Township Special	\$ 1,072	0	0
Transfer from Grant Township Special	0	293	0
Transfer from Hancock Township Special	<u>0</u>	<u>0</u>	<u>85</u>
Total Receipts	<u>1,072</u>	<u>293</u>	<u>85</u>
Expenditures:			
Contractual Services	0	1,070	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>1,070</u>	<u>0</u>
Receipts Over (Under) Expenditures	1,072	(777)	85
Unencumbered Cash, Beginning	<u>22,265</u>	<u>15,684</u>	<u>17,087</u>
Unencumbered Cash, Ending	<u><u>\$ 23,337</u></u>	<u><u>14,907</u></u>	<u><u>17,172</u></u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 49

	Hawkeye Township Special Road	Independence Township Special Road	Kill Creek Township Special Road	Lawrence Township Special Road
Receipts:				
Transfer from Hawkeye Township Special	\$ 0	0	0	0
Transfer from Independence Township Special	0	2,651	0	0
Transfer from Kill Creek Township Special	0	0	4,997	0
Transfer from Lawrence Township Special	0	0	0	1,197
	<u>0</u>	<u>2,651</u>	<u>4,997</u>	<u>1,197</u>
Total Receipts	<u>0</u>	<u>2,651</u>	<u>4,997</u>	<u>1,197</u>
Expenditures:				
Contractual Services	671	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>671</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	(671)	2,651	4,997	1,197
Unencumbered Cash, Beginning	<u>19,306</u>	<u>27,557</u>	<u>32,744</u>	<u>23,308</u>
Unencumbered Cash, Ending	<u>\$ 18,635</u>	<u>30,208</u>	<u>37,741</u>	<u>24,505</u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 50

	Sumner Township Special Road	Victor Township Special Road	Winfield Township Special Road	Bethany Township Special Road
Receipts:				
Transfer from Sumner Township Special	\$ 283	0	0	0
Transfer from Victor Township Special	0	0	0	0
Transfer from Winfield Township Special	0	0	1,842	0
Transfer from Bethany Township Special	0	0	0	1,108
	<u>283</u>	<u>0</u>	<u>1,842</u>	<u>1,108</u>
Total Receipts				
	<u>283</u>	<u>0</u>	<u>1,842</u>	<u>1,108</u>
Expenditures:				
Contractual Services	0	1,008	0	0
Capital Outlay	0	0	0	0
	<u>0</u>	<u>1,008</u>	<u>0</u>	<u>0</u>
Total Expenditures				
	<u>0</u>	<u>1,008</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	283	(1,008)	1,842	1,108
Unencumbered Cash, Beginning	<u>19,702</u>	<u>3,057</u>	<u>15,163</u>	<u>4,714</u>
Unencumbered Cash, Ending	<u>\$ 19,985</u>	<u>2,049</u>	<u>17,005</u>	<u>5,822</u>

OSBORNE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 3
Page 1

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	7,012,382	11,516,614	10,676,797	7,852,199
Real Estate Redemptions	169,685	236,938	169,685	236,938
Partial Payment	16,224	27,251	30,798	12,677
Advance Tax	184	112	112	184
Motor Vehicle Tax	151,707	560,505	583,897	128,315
Recreational Vehicle	3,378	13,233	13,826	2,785
Commercial Motor Vehicle Tax	651	122,775	121,911	1,515
Residential Use Tax	437	5,263	5,692	8
Escrow Account	17	0	0	17
LAVTR	30	0	0	30
Sales and Compensating Use Tax	17,871	307,769	306,904	18,736
Motor Vehicle License Fees	0	428,900	428,900	0
Neighborhood Revitalization	0	77,489	77,489	0
Total Distributable Funds	<u>7,372,566</u>	<u>13,296,849</u>	<u>12,416,011</u>	<u>8,253,404</u>
State Funds:				
State Education Building	29	67,669	67,698	0
Institutional Building	<u>0</u>	<u>33,835</u>	<u>33,835</u>	<u>0</u>
Total State Funds	<u>29</u>	<u>101,504</u>	<u>101,533</u>	<u>0</u>
Subdivision Funds:				
Unified School Districts	1,208	2,931,092	2,930,966	1,334
Cemeteries	302	49,691	49,952	41
Townships	3,330	337,294	336,445	4,179
Cities	1,828	1,296,927	1,298,752	3
Regional Library	0	97,093	97,093	0
Irrigation District	0	388,996	388,977	19
Extension District	28	99,982	100,010	0
Watershed Districts	2	608	610	0
Fire Districts	1	117,955	117,680	276
Hospital Sales Tax	<u>0</u>	<u>572,377</u>	<u>572,377</u>	<u>0</u>
Total Tax Accounts	<u>6,699</u>	<u>5,892,015</u>	<u>5,892,862</u>	<u>5,852</u>

OSBORNE COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 3
 Page 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 652	8,150	8,150	652
Clerk of District Court				
Court Trust	977	61,937	62,685	229
Register of Deeds	298	61,884	61,797	385
County Treasurer:				
Heritage Trust	832	3,385	3,292	925
Bond Supervision Fee	0	133	133	0
Cash Over & Short	3,954	2,801	6,556	199
Payroll Withholding	37,607	390,055	426,132	1,530
Employee Cafeteria Plan	2,985	13,720	14,512	2,193
Cereal Malt Beverage Stamp	0	25	25	0
Payroll Clearing	815	990,662	991,413	64
Drivers Licenses	0	8,131	8,131	0
Stray Animals	0	609	0	609
	<hr/>	<hr/>	<hr/>	<hr/>
Total County Officer Accounts	48,120	1,541,492	1,582,826	6,786
	<hr/>	<hr/>	<hr/>	<hr/>
Total Agency Funds	<u>\$ 7,427,414</u>	<u>20,831,860</u>	<u>19,993,232</u>	<u>8,266,042</u>