# OSAGE COUNTY, KANSAS

## FINANCIAL STATEMENT

## FOR THE YEAR ENDED
## DECEMBER 31, 2021

# OSAGE COUNTY, KANSAS

## For the Year Ended December 31, 2021

### BOARD OF COUNTY COMMISSIONERS

Jay Bailey
Chairman

Fred Diver

Heather Kuder

### LIST OF PRINCIPAL OFFICIALS

Rhonda Beets
County Clerk
and Election

Lexie D. Fager
County Treasurer and
Special Auto

Linda Massey
Register of Deeds

Glen Tyson
Public Works
Director

Christine Lowe
County Appraiser

Jack Hobbs
County Attorney

Chris Wells
Sheriff

Pat Walsh
County Counselor

Katelyn Miner
Health Administrator

# OSAGE COUNTY, KANSAS

## For the Year Ended December 31, 2021

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# OSAGE COUNTY, KANSAS

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# INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Osage County
Lyndon, Kansas 66861

***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Osage County, Kansas (County), a Municipal Financial Reporting Entity, 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 and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County 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), 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 a basis for our adverse and unmodified audit 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.

***Other Matter***

The prior year's financial statement for the year ended December 31, 2020, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on September 28, 2021.

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* 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 and *Government Auditing Standards*, we:

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

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

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional 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 basic 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 accompanying supplementary 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.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Osage County, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued their report thereon dated September 28, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

By D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

Loyd Group, LLC

December 19, 2022

# OSAGE COUNTY, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

**Regulatory Basis**

**For the Year Ended December 31, 2021**

| Fund | Beginning Unencumbered Cash Balance 01/01/21 | Receipts | Expenditures | Ending Unencumbered Cash Balance 12/31/21 | Add Encumbrances and Accounts Payable | Ending Cash Balance 12/31/21 |
|---|---|---|---|---|---|---|
| GENERAL FUND: | | | | | | |
| General Fund | $ 4,104,346 | $ 6,322,701 | $ 7,099,633 | $ 3,327,414 | $ 508,496 | $ 3,835,910 |
| SPECIAL PURPOSE FUNDS: | | | | | | |
| Ambulance Fund | 30,476 | 780,297 | 767,169 | 43,604 | - | 43,604 |
| Appraiser's Cost Fund | 55,531 | 309,620 | 297,855 | 67,296 | 23,052 | 90,348 |
| Diversion Fees Fund | 45,350 | 34,731 | 19,916 | 60,165 | - | 60,165 |
| Election Fund | 196,955 | 105,530 | 34,023 | 268,462 | 1,175 | 269,637 |
| 911 Cell Surcharge Fund | 287,666 | 111,152 | 59,270 | 339,548 | 3,967 | 343,515 |
| Employee Benefit Fund | (404,812) | 2,835,843 | 2,420,791 | 10,240 | 187,978 | 198,218 |
| Federal Owned Land Entitlement Fund | 385,976 | 95,660 | 26,141 | 455,495 | 18,970 | 474,465 |
| Health Fund | 111,289 | 246,938 | 265,264 | 92,963 | 16,137 | 109,100 |
| Noxious Weed Fund | 10,433 | 276,984 | 252,687 | 34,730 | 3,146 | 37,876 |
| Noxious Weed Capital Outlay Fund | 10,229 | - | - | 10,229 | - | 10,229 |
| Register of Deeds Technology Fund | 44,854 | 27,022 | 24,758 | 47,118 | - | 47,118 |
| County Clerk Technology Fund | 15,647 | 6,756 | - | 22,403 | - | 22,403 |
| County Treasurer Technology Fund | 15,439 | 6,756 | - | 22,195 | - | 22,195 |
| County Treasurer Auto Reimbursement Fund | 122,789 | 156,634 | 182,470 | 96,953 | 96 | 97,049 |
| Road and Bridge Fund | 268,908 | 3,604,852 | 3,396,942 | 476,818 | 165,493 | 642,311 |
| Road Machinery, Bridge Building and Equipment Fund | 737,877 | 300,000 | 124,732 | 913,145 | - | 913,145 |
| Lake Patrol Fund | 66,831 | 106,610 | 54,333 | 119,108 | - | 119,108 |
| Special Alcoholic Rehabilitation Fund | 12,280 | 9,664 | - | 21,944 | - | 21,944 |
| Special Bridge Fund (68-1135) | 1,493,699 | 265,900 | 166,289 | 1,593,310 | 12,966 | 1,606,276 |
| Special Levy - Waste Disposal Fund | 583,276 | 841,573 | 650,794 | 774,055 | 80,053 | 854,108 |
| Special Parks and Recreation Fund | 3,157 | 1,208 | 2,000 | 2,365 | - | 2,365 |
| Concealed Weapons Fund | 19,050 | 1,235 | 1,504 | 18,781 | - | 18,781 |
| EOC Grant Fund | - | - | - | - | - | - |
| SPARK Grant Fund | 195,217 | 2,922 | 209,980 | (11,841) | - | (11,841) |
| ARPA Grant Fund | - | 1,548,951 | - | 1,548,951 | - | 1,548,951 |
| PHEP COVID-19 Grant Fund | - | - | - | - | - | - |
| Emergency Preparedness EMPG Grant Fund | 26,181 | 18,366 | - | 44,547 | - | 44,547 |
| TOTAL SPECIAL PURPOSE FUNDS | 4,334,299 | 11,695,204 | 8,956,918 | 7,072,584 | 513,033 | 7,585,617 |

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

# OSAGE COUNTY, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
## Regulatory Basis
## For the Year Ended December 31, 2021

| Fund | Beginning Unencumbered Cash Balance 01/01/21 | Receipts | Expenditures | Ending Unencumbered Cash Balance 12/31/21 | Add Encumbrances and Accounts Payable | Ending Cash Balance 12/31/21 |
|---|---|---|---|---|---|---|
| BOND AND INTEREST FUND: | | | | | | |
| Bond and Interest Fund | $ 29,174 | $ 264,090 | $ 265,953 | $ 27,311 | $ - | $ 27,311 |
| CAPITAL PROJECT FUND: | | | | | | |
| Capital Project - Bridge Bonds 2021 Fund | - | 5,417,527 | 57,303 | 5,360,224 | - | 5,360,224 |
| Capital Project - Bridge Bonds Fund | 43,776 | - | - | 43,776 | - | 43,776 |
| TOTAL CAPITAL PROJECT FUNDS | 43,776 | 5,417,527 | 57,303 | 5,404,000 | - | 5,404,000 |
| TRUST FUNDS: | | | | | | |
| Special Law Enforcement Trust Fund | - | - | - | - | - | - |
| Law Enforcement Equipment Fund | 135 | - | - | 135 | - | 135 |
| County Attorney's Training Fund | 9,728 | 3,280 | - | 13,008 | - | 13,008 |
| Registered Sex Offender Fund | 20,941 | 5,070 | 2,018 | 23,993 | - | 23,993 |
| Special Prosecutor's Trust Fund | 732 | - | - | 732 | - | 732 |
| TOTAL TRUST FUNDS | 31,536 | 8,350 | 2,018 | 37,868 | - | 37,868 |
| TOTAL REPORTING ENTITY (Excluding Agency Funds) | $ 8,543,131 | $ 18,290,345 | $ 16,324,522 | $ 10,508,953 | $ 1,021,529 | $ 16,890,706 |

Composition of Cash:

| | |
|---|---|
| Cash on Hand | $ 142,130 |
| Checking Account - Citizens State Bank | 18,937,768 |
| Checking Account - Lyndon State Bank | 925,760 |
| Checking Account - Landmark National Bank | 2,305,060 |
| Checking Account - First National Bank | 27,985 |
| Checking Account - Kansas State Bank | 28,620 |
| Checking Account - First Security Bank | 73,934 |
| Checking Account - Bank of Osage City | 36,995 |
| Checking Account - Lyndon State Bank - Law Library | 13,975 |
| Checking Account - Lyndon State Bank - District Court | 60,169 |
| Certificates of Deposit | 3,901,000 |
| Total Cash | 26,453,396 |
| Less Agency Funds per Schedule 3 | (9,550,851) |
| TOTAL REPORTING ENTITY (Excluding Agency Funds) | $ 16,902,545 |

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

# OSAGE COUNTY, KANSAS

# NOTES TO FINANCIAL STATEMENT

# For the Year Ended December 31, 2021

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### *(a) Municipal Financial Reporting Entity*

Osage County is a municipal corporation governed by an elected three-member commission. The regulatory financial statement presents the Osage County (the municipality) and does not include any related municipal entities.

### *(b) Regulatory Basis Fund Types*

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Fund** – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Business Fund** – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

**Trust Fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

### *(c) Basis of Accounting*

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows. other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

# 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

## *(d) Budgetary Information*

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute) and Bond and Interest Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget for the year 2021:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year 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 disbursements, accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment such as a purchase order or contract. Any unused budget expenditure authority lapse at year end.

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

# 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

## *Compliance with Kansas Statutes*

Inventory of personal property, and a comprehensive inventory for all departments, is now compiled in the software, however, the board did not view and check these inventory lists as required in K.S.A. 19-2687.

Not all quarterly financial summary publications, (summary of expenditures from each fund and the cash balance of each fund) were published timely as required by K.S.A. 19-228.

Cash-basis violation occurred in the Employee Benefit Fund of $404,812 and the following Agency Funds: the School Districts of $574; the Townships of $45,573; Fish and Game Licenses of $509; and the Cash Items of $22,334, contrary to K.S.A. 10-1113.

Budget violations occurred in the Employee Benefit Fund of $319,706 and the County Treasurer Auto Reimbursement Fund of $109,648, contrary to K.S.A. 79-2935.

# 3. DEPOSITS AND INVESTMENTS

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

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

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the County's carrying amount of deposits was $26,237,123 and the bank balance was $26,307,705. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, $1,750,000 was covered by federal depository insurance, and the remaining $24,557,705 was collateralized with securities held by the pledging financial institutions' agents in the County's name and a letter of credit.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

# 4. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2021, were as follows:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions of Principal | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|
| General Obligation Bonds Series 2012B | 2.00% to 2.50% | 12-03-12 | $ 4,260,000 | 09-01-32 | $ 2,820,000 | $ - | $ 2,820,000 | $ - | $ 60,953 |
| General Obligation Refunding and Improvement Bonds Series 2021A | 3.00% | 6-30-21 | $ 7,380,000 | 09-01-41 | $ - | $ 7,380,000 | $ - | $ 7,380,000 | $ - |
| Capital Leases: | | | | | | | | | |
| Sheriff 2017 Dodge Chargers (2) and Ford Interceptors (2) | 2.47% | 05-15-17 | 55,134 | 02-01-20 | - | - | - | - | - |
| 2013 Caterpillar Grader | 3.40% | 11-19-18 | 217,000 | 02-01-21 | 72,806 | - | 72,806 | - | 2,517 |
| 2019 Caterpillar Backhoe | 2.67% | 11-18-19 | 80,000 | 02-01-22 | 52,915 | - | 26,107 | 26,808 | 1,417 |
| 2002 & 2004 IHC Dump Trucks | 3.58% | 04-15-19 | 89,950 | 02-01-22 | 60,599 | - | 29,757 | 30,842 | 2,203 |
| 2020 F-550 Truck | 2.14% | 08-10-20 | 50,738 | 02-01-23 | 50,738 | - | 16,929 | 33,809 | 521 |
| Total Capital Leases | | | | | 237,058 | - | 145,599 | 91,459 | 6,658 |
| Total Contractual Indebtedness | | | | | $ 5,877,058 | $ 7,380,000 | $ 5,785,599 | $ 7,471,459 | $ 128,564 |

# 4. LONG-TERM DEBT (CONT.)

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

| | Year | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2022 | 2023 | 2024 | 2025 | 2026 | 2027-2031 | 2032-2036 | 2037-2041 | Total |
| PRINCIPAL: | | | | | | | | | |
| General Obligation Bonds Series 2012B | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| General Obligation Refunding and Improvement Bonds Series 2021A | 240,000 | 285,000 | 295,000 | 300,000 | 310,000 | 1,700,000 | 1,965,000 | 2,285,000 | 7,380,000 |
| Total General Obligation Bonds | 240,000 | 285,000 | 295,000 | 300,000 | 310,000 | 1,700,000 | 1,965,000 | 2,285,000 | 7,380,000 |
| Capital Leases: | | | | | | | | | |
| 2013 Caterpillar Grader | - | - | - | - | - | - | - | - | - |
| 2019 Caterpillar Backhoe | 26,808 | - | - | - | - | - | - | - | 26,808 |
| 2002 & 2004 IHC Dump Trucks | 30,842 | - | - | - | - | - | - | - | 30,842 |
| 2020 F-550 Truck | 16,726 | 17,083 | - | - | - | - | - | - | 33,809 |
| Total Capital Leases | 74,376 | 17,083 | - | - | - | - | - | - | 91,459 |
| TOTAL PRINCIPAL | 314,376 | 302,083 | 295,000 | 300,000 | 310,000 | 1,700,000 | 1,965,000 | 2,285,000 | 7,471,459 |
| INTEREST: | | | | | | | | | |
| General Obligation Bonds Series 2012B | - | - | - | - | - | - | - | - | - |
| General Obligation Refunding and Improvement Bonds Series 2021A | 258,915 | 214,200 | 205,650 | 196,800 | 187,800 | 793,500 | 532,050 | 209,700 | 2,598,615 |
| Total General Obligation Bonds | 258,915 | 214,200 | 205,650 | 196,800 | 187,800 | 793,500 | 532,050 | 209,700 | 2,598,615 |
| Capital Leases: | | | | | | | | | |
| 2013 Caterpillar Grader | - | - | - | - | - | - | - | - | - |
| 2019 Caterpillar Backhoe | 716 | - | - | - | - | - | - | - | 716 |
| 2002 & 2004 IHC Dump Trucks | 1,118 | - | - | - | - | - | - | - | 1,118 |
| 2020 F-550 Truck | 724 | 365 | - | - | - | - | - | - | 1,089 |
| Total Capital Leases | 2,558 | 365 | - | - | - | - | - | - | 2,923 |
| TOTAL INTEREST | 261,473 | 214,565 | 205,650 | 196,800 | 187,800 | 793,500 | 532,050 | 209,700 | 2,601,538 |
| TOTAL PRINCIPAL AND INTEREST | $ 575,849 | $ 516,648 | $ 500,650 | $ 496,800 | $ 497,800 | $ 2,493,500 | $ 2,497,050 | $ 2,494,700 | $ 10,072,997 |

# 5. DEFINED BENEFIT PENSION PLAN

**Plan Description.** The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions.** K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate 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 the County were $417,197 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 $2,645,291. 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.

# 6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

## *(a) Other Post Employment Benefits*

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

## *(b) Death and Disability Other Post Employment Benefits*

K.S.A. 74-4927, disabled members in 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.

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

## *(c) Other Employee Benefits*

Paid Time Off (PTO) – Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. PTO can be taken as earned.

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

| Years of Service | Per Year |
|---|---|
| 0 to 1 year | 9 days |
| After 1 year | 15 days |
| After 10 years | 18 days |
| After 16 years | 21 days |

Employees are allowed to accrue up to a maximum of 360 hours of PTO. No more than 360 hours of PTO shall be carried into the next calendar year. Any time over 360 hours will be forfeited effective December 31 of the calendar year. .

Upon termination of employment, an employee is entitled to pay for unused accrued PTO leave not to exceed the maximum accrual for years of service as listed above.

## *(d) Deferred Compensation Plan*

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

# 7. CLAIMS AND JUDGMENTS

The County participates in Federal, State and County programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material impact on the County.

## 8. INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Regulatory Authority | Amount |
|---|---|---|---|
| Road and Bridge Fund | Road Machinery, Bridge Building and Equipment Fund | K.S.A. 68-141g | 300,000 |

## 9. OTHER RELATIONSHIPS

The Board of County Commissioners, by State statute, serves as the governing body of each Fire District established in Osage County. State statutes further provide that the Board of County Commissioners may appoint a board of not less than three members to serve as the governing body of such District and such board shall have all the powers vested with the Board of County Commissioners. Osage County has established seven separate Fire Districts organized under the provisions of the state statutes discussed above, with all being defined as separate taxing entities. These Fire Districts provide fire protection services principally to the unincorporated areas of the County. The costs of providing such services are provided from property tax assessed to the property owners within the benefit District and such levies are established and levied by the respective Fire District Boards. The Fire District Boards also have the authority to issue general obligation bonds, which are secured by the full faith and credit of the Fire District.

## 10. CLOSURE AND POST-CLOSURE CARE COST

State and federal laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill discontinues accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expenditure in the year these costs are incurred. Currently, the County has closed their landfill and is disposing of their solid waste through a transfer station.

## 11. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

| Project Authorization | Expenditures to Date |
|---|---|
| $ 5,350,000 | $ 57,303 |

## 12. RELATED PARTY

An official of Osage County has family members that have a controlling interest in one of the financial institutions where the County has funds deposited. At December 31, 2021, funds deposited at this institution totaled $1,726,624.

## 13. COVID-19 NOTE

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 a result of COVID-19, the County has received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA). The SLFRF was received from the U.S. Department of Treasury. The County received SLFRF in the amount of $1,548,953 during 2021. The SLFRF are to be used to strengthen and improve infrastructure and continue to support the recovery related to the public health emergency. Additional information and updates on ARPA SLFRF, which includes audit requirements, can be found at https://home.treasury.gov/.

## 14. SUBSEQUENT EVENTS

On November 22, 2021, the Commission adopted Resolution 21-15 to request the Osage County, Kansas, Public Building Commission to issue revenue bonds in an amount not to exceed $20,295,000 for the purpose of paying costs to design and construct, equip and furnish a new law enforcement and public safety center facility in Osage County, Kansas.
On February 14, 2022, the Commission adopted Resolution 22-07 to impose a special one-half percent county-wide retailers sales tax for the purpose of financing the costs of a new law enforcement and public safety center facility and improvements.

On June 27, 2022, the Commission entered into a three-year lease agreement for a crawler loader. Lease payments will total $236,788.

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

# OSAGE COUNTY, KANSAS

# REGULATORY – REQUIRED

# SUPPLEMENTARY INFORMATION

# FOR THE YEAR ENDED DECEMBER 31, 2021

# OSAGE COUNTY, KANSAS

## SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
### Regulatory Basis
### For the Year Ended December 31, 2021

| Fund | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance-Over (Under) |
|---|---|---|---|---|---|
| GENERAL FUND: | | | | | |
| General Fund | $ 8,147,088 | $ - | $ 8,147,088 | $ 7,099,633 | $ (1,047,455) |
| SPECIAL PURPOSE FUNDS: | | | | | |
| Ambulance Fund | 802,836 | - | 802,836 | 767,169 | (35,667) |
| Appraiser's Cost Fund | 348,387 | - | 348,387 | 297,855 | (50,532) |
| Election Fund | 231,141 | - | 231,141 | 34,023 | (197,118) |
| 911 Cell Surcharge Fund | 402,942 | - | 402,942 | 59,270 | (343,672) |
| Employee Benefit Fund | 2,101,085 | - | 2,101,085 | 2,420,791 | 319,706 |
| Federal Owned Land Entitlement Fund | 251,168 | - | 251,168 | 26,141 | (225,027) |
| Health Fund | 283,510 | - | 283,510 | 265,264 | (18,246) |
| Noxious Weed Fund | 297,465 | - | 297,465 | 252,687 | (44,778) |
| Noxious Weed Capital Outlay Fund | 20,229 | - | 20,229 | - | (20,229) |
| Register of Deeds Technology Fund | 39,366 | - | 39,366 | 24,758 | (14,608) |
| County Clerk Technology Fund | 13,515 | - | 13,515 | - | (13,515) |
| County Treasurer Technology Fund | 13,515 | - | 13,515 | - | (13,515) |
| County Treasurer Auto Reimbursement Fur | 72,822 | - | 72,822 | 182,470 | 109,648 |
| Road and Bridge Fund | 3,661,927 | - | 3,661,927 | 3,396,942 | (264,985) |
| Road Machinery, Bridge Building and Equipment Fund | 424,869 | - | 424,869 | 124,732 | (300,137) |
| Lake Patrol Fund | 120,076 | - | 120,076 | 54,333 | (65,743) |
| Special Alcoholic Rehabilitation Fund | 63,584 | - | 63,584 | - | (63,584) |
| Special Bridge Fund (68-1135) | 1,213,980 | - | 1,213,980 | 166,289 | (1,047,691) |
| Special Levy - Waste Disposal Fund | 1,125,459 | - | 1,125,459 | 650,794 | (474,665) |
| Special Parks and Recreation Fund | 6,511 | - | 6,511 | 2,000 | (4,511) |
| BOND AND INTEREST FUND: | | | | | |
| Bond and Interest Fund | 293,925 | - | 293,925 | 265,953 | (27,972) |
| TRUST FUND: | | | | | |
| Special Law Enforcement Trust Fund | 279,890 | - | 279,890 | - | (279,890) |

# OSAGE COUNTY, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Taxes and Intergovernmental Revenue - | | | | |
| Ad valorem property tax | 3,476,390 | 3,401,467 | 3,518,390 | $ (116,923) |
| Back tax collections | 128,897 | 97,661 | - | 97,661 |
| Motor vehicle tax | 441,875 | 463,815 | 406,762 | 57,053 |
| Recreational vehicle tax | - | - | 8,884 | (8,884) |
| 16/20M vehicle tax | - | - | 16,953 | (16,953) |
| Commercial tax | - | - | 8,788 | (8,788) |
| Watercraft tax | - | - | - | - |
| Local sales tax | 866,272 | 996,536 | 675,000 | 321,536 |
| Rental excise tax | - | - | 19 | (19) |
| Federal flood control | 15,255 | 15,981 | 10,279 | 5,702 |
| Local Alcoholic Liquor Fund | - | - | 4,040 | (4,040) |
| Neighborhood revitalization rebate | - | - | (6,429) | 6,429 |
| Total Taxes and Intergovernmental Revenue | 4,928,689 | 4,975,460 | 4,642,686 | 332,774 |
| Licenses and Fees - | | | | |
| Cereal malt beverage | 525 | 875 | - | 875 |
| Zoning fees | 35,660 | 45,581 | 20,000 | 25,581 |
| County officer's fees | 185,909 | 201,897 | 75,000 | 126,897 |
| Game license fees | 233 | 189 | 2,300 | (2,111) |
| Jail board | - | 25 | 5,000 | (4,975) |
| Mortgage registration fees | 15,177 | 17,221 | 50,000 | (32,779) |
| Franchise fees | - | - | 800 | (800) |
| Total Licenses and Fees | 237,504 | 265,788 | 153,100 | 112,688 |
| Fines, Forfeitures and Penalties - | | | | |
| Interest and penalties on taxes | 226,969 | 176,755 | 10,000 | 166,755 |
| Use of Money and Property - | | | | |
| Copies | 10,029 | 27,617 | 2,500 | 25,117 |
| Interest on idle funds | 66,488 | 5,209 | - | 5,209 |
| Total Use of Money and Property | 76,517 | 32,826 | 2,500 | 30,326 |
| Miscellaneous - | | | | |
| Wage reimbursements - | | | | |
| Special auto | 77,121 | - | - | - |
| Council on Aging | 217,061 | 213,675 | - | 213,675 |
| Special auto close out | - | - | 15,000 | (15,000) |

# OSAGE COUNTY, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts (cont.) | | | | |
| Miscellaneous (cont.) - | | | | |
| School resource officer | 79,800 | 80,736 | 50,000 | $ 30,736 |
| Sheriff's fees | 732 | 751 | - | 751 |
| Fees for Neighborhood Revitalization and misc. | (575) | (4,425) | - | (4,425) |
| KDOT for public transportation | - | - | 32,000 | (32,000) |
| Tax foreclosure | 22,690 | - | - | - |
| Wind farm | 46,050 | - | - | - |
| EMPG grant | 18,366 | - | - | - |
| Miscellaneous | 71,761 | 445,117 | - | 445,117 |
| Reimbursements | 8,494 | 136,018 | 25,000 | 111,018 |
| Total Miscellaneous | 541,500 | 871,872 | 122,000 | 749,872 |
| Total Receipts | 6,011,178 | 6,322,701 | $ 4,930,286 | $ 1,392,415 |
| Expenditures | | | | |
| County Commission - | | | | |
| Personal services | 84,819 | 81,199 | 71,643 | $ 9,556 |
| Contractual services | 664 | 5,984 | 2,850 | 3,134 |
| Travel expense | 4,264 | 7,026 | 5,000 | 2,026 |
| Total County Commission | 89,747 | 94,209 | 79,493 | 14,716 |
| County Clerk - | | | | |
| Personal services | 157,068 | 168,296 | 148,970 | 19,326 |
| Contractual services | 751 | 1,944 | 5,000 | (3,056) |
| Commodities | 6,573 | 7,051 | 10,000 | (2,949) |
| Capital outlay | - | - | 10,000 | (10,000) |
| Total County Clerk | 164,392 | 177,291 | 173,970 | 3,321 |
| County Treasurer - | | | | |
| Personal services | 220,583 | 205,998 | 118,437 | 87,561 |
| Contractual services | 16,813 | 21,058 | 25,000 | (3,942) |
| Commodities | 23,813 | 25,993 | 25,000 | 993 |
| Total County Treasurer | 261,209 | 253,049 | 168,437 | 84,612 |
| County Attorney - | | | | |
| Personal services | 165,382 | 176,944 | 159,952 | 16,992 |
| Contractual services | 20,641 | 15,459 | 7,968 | 7,491 |
| Commodities | 11,968 | 9,199 | 5,000 | 4,199 |
| Total County Attorney | 197,991 | 201,602 | 172,920 | 28,682 |

# OSAGE COUNTY, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Expenditures (cont.) | | | | |
| Register of Deeds - | | | | |
| Personal services | 130,261 | 128,209 | 129,330 | $ (1,121) |
| Contractual services | 1,181 | 2,134 | 4,000 | (1,866) |
| Commodities | 3,658 | 3,957 | 5,000 | (1,043) |
| Total Register of Deeds | 135,100 | 134,300 | 138,330 | (4,030) |
| Sheriff - | | | | |
| Personal services | 1,575,704 | 2,032,870 | 1,264,694 | 768,176 |
| Contractual services | 214,075 | 283,908 | 213,882 | 70,026 |
| Commodities | 309,292 | 455,744 | 334,601 | 121,143 |
| Capital outlay | 111,400 | - | 50,000 | (50,000) |
| Lease purchase - 2017 Dodge (2) & Ford (2) | 19,162 | - | - | - |
| Total Sheriff | 2,229,633 | 2,772,522 | 1,863,177 | 909,345 |
| Detention Facility - | | | | |
| Personal services | 426,833 | 513,612 | 506,302 | 7,310 |
| Contractual services | 112,051 | 148,383 | 111,383 | 37,000 |
| Commodities | 85,533 | 117,713 | 73,782 | 43,931 |
| Capital outlay | - | - | 20,000 | (20,000) |
| Garage door | - | - | 40,000 | (40,000) |
| Total Detention Facility | 624,417 | 779,708 | 751,467 | 28,241 |
| Judicial - | | | | |
| Contractual services | 106,637 | 185,197 | 148,060 | 37,137 |
| Commodities | 30,375 | 14,437 | 5,500 | 8,937 |
| Capital outlay | - | - | 1,500 | (1,500) |
| Total Judicial | 137,012 | 199,634 | 155,060 | 44,574 |
| Courthouse - | | | | |
| Personal services | 133,721 | 92,636 | 79,373 | 13,263 |
| Contractual services | 247,862 | 370,534 | 325,000 | 45,534 |
| Commodities | 17,411 | 32,420 | 40,000 | (7,580) |
| County building maintenance | - | 54,000 | 639,587 | (585,587) |
| Juvenile detention costs | 18,166 | (1,876) | 40,000 | (41,876) |
| County phone system | 34,249 | - | 200,000 | (200,000) |
| Lease purchase - Courthouse improvements | 1,200 | - | - | - |
| Total Courthouse | 452,609 | 547,714 | 1,323,960 | (776,246) |

# OSAGE COUNTY, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual | 2021 Budget | 2021 Variance-Over (Under) |
|---|---|---|---|---|
| Expenditures (cont.) | | | | |
| Zoning/Land Development - | | | | |
| Personal services | 53,668 | 57,517 | 44,242 | $ 13,275 |
| Contractual services | 13,305 | 25,869 | 14,000 | 11,869 |
| Commodities | 2,986 | 2,651 | 5,000 | (2,349) |
| Capital outlay | - | - | 7,000 | (7,000) |
| Sanitarian fees | 12,046 | 11,883 | 22,000 | (10,117) |
| Total Zoning/Land Development | 82,005 | 97,920 | 92,242 | 5,678 |
| IT Department - | | | | |
| Contractual services | 20,749 | 90,009 | 33,000 | 57,009 |
| Commodities | 179,927 | 68,694 | 100,000 | (31,306) |
| IT contract | - | - | 60,000 | (60,000) |
| Total IT Department | 200,676 | 158,703 | 193,000 | (34,297) |
| Emergency Management - | | | | |
| Personal services | 53,360 | 54,203 | 45,184 | 9,019 |
| Contractual services | 4,151 | 3,738 | 5,500 | (1,762) |
| Commodities | 2,912 | 29,727 | 8,000 | 21,727 |
| Capital outlay | - | 909 | 2,500 | (1,591) |
| Total Emergency Management | 60,423 | 88,577 | 61,184 | 27,393 |
| County Counselor/Administrator - | | | | |
| Personal services | 54,167 | 57,000 | 45,000 | 12,000 |
| Contractual services | 250 | 275 | 500 | (225) |
| Commodities | - | - | 7,000 | (7,000) |
| County tax sale | 710 | - | 20,000 | (20,000) |
| Total County Counselor/Administrator | 55,127 | 57,275 | 72,500 | (15,225) |
| Council on Aging - | | | | |
| Personal services | 67,524 | 71,705 | 44,200 | 27,505 |
| Contractual services | 74,186 | 18,712 | 53,180 | (34,468) |
| Travel expense | 12,500 | 5,278 | 8,100 | (2,822) |
| Total Council on Aging | 154,210 | 95,695 | 105,480 | (9,785) |
| Economic Development - | | | | |
| Personal services | 60,379 | 13,768 | 50,232 | $ (36,464) |
| Contractual services | 2,689 | 906 | 8,468 | (7,562) |
| Commodities | 787 | 1,941 | 3,500 | (1,559) |
| Capital outlay | - | - | 1,000 | (1,000) |
| Total Economic Development | 63,855 | 16,615 | 63,200 | (46,585) |

# OSAGE COUNTY, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Expenditures (cont.) | | | | |
| General Public Transportation - | | | | |
| Personal services | 164,254 | 179,742 | 181,597 | (1,855) |
| Contractual services | 68,849 | 54,988 | 45,525 | 9,463 |
| Commodities | 20,915 | 36,638 | 33,875 | 2,763 |
| Capital outlay | - | - | 14,000 | (14,000) |
| Total General Public Transportation | 254,018 | 271,368 | 274,997 | (3,629) |
| Historical Society - | | | | |
| Contractual services | 20,000 | 25,000 | 25,000 | - |
| Soil Conservation - | | | | |
| Contractual services | 34,000 | 38,000 | 38,000 | - |
| Special Fair - | | | | |
| Contractual services | 7,687 | 4,000 | 18,000 | (14,000) |
| Mental Health - | | | | |
| Contractual services | 110,000 | 120,000 | 120,000 | - |
| Mentally Handicapped - | | | | |
| Contractual services | 34,332 | 34,332 | 34,332 | - |
| Other - | | | | |
| Auditing, budget and consultation | 104,550 | 148,518 | 90,000 | 58,518 |
| Tax foreclosure fees | 17,255 | 6,701 | 3,000 | 3,701 |
| Resource Center Independent Living | 8,000 | 8,000 | 8,000 | - |
| Heritage Trust Fund | - | - | 4,000 | (4,000) |
| SOS | 10,000 | 10,000 | 10,000 | - |
| CASA | 4,000 | 4,000 | 4,000 | - |
| Treasurer's expense - refunds | 2,367 | 3,409 | - | 3,409 |
| Allocation to Employee Benefit Fund | - | 739,650 | - | 739,650 |
| Reimbursement to SPARK Fund | - | 11,841 | - | 11,841 |
| Transfer to Risk Management Reserve Fund | - | - | 138,861 | (138,861) |
| Cash forward | - | - | 1,964,478 | (1,964,478) |
| Total Other | 146,172 | 932,119 | 2,222,339 | (1,290,220) |
| Total Expenditures | 5,514,615 | 7,099,633 | $ 8,147,088 | $ (1,047,455) |
| Receipts Over (Under) Expenditures | 496,563 | (776,932) | | |
| Unencumbered Cash, Beginning | 3,607,783 | 4,104,346 | | |
| Unencumbered Cash, Ending | $ 4,104,346 | $ 3,327,414 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## AMBULANCE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**

**For the Year Ended December 31, 2021**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 671,165 | $ 672,819 | $ 695,905 | $ (23,086) |
| Back tax collections | 21,599 | 17,798 | 996 | 16,802 |
| Motor vehicle tax | 88,413 | 89,680 | 78,644 | 11,036 |
| Recreational vehicle tax | - | - | 1,718 | (1,718) |
| 16/20M vehicle tax | - | - | 3,278 | (3,278) |
| Commerical tax | - | - | 1,699 | (1,699) |
| Rental excise tax | - | - | 4 | (4) |
| Neighborhood revitalization rebate | - | - | (1,272) | 1,272 |
| Total Receipts | 781,177 | 780,297 | $ 780,972 | $ (675) |
| Expenditures | | | | |
| Contract payments | 767,169 | 767,169 | $ 780,015 | $ (12,846) |
| Cash forward | - | - | 22,821 | (22,821) |
| Total Expenditures | 767,169 | 767,169 | $ 802,836 | $ (35,667) |
| Receipts Over (Under) Expenditures | 14,008 | 13,128 | | |
| Unencumbered Cash, Beginning | 16,468 | 30,476 | | |
| Unencumbered Cash, Ending | $ 30,476 | $ 43,604 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## APPRAISER'S COST FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**

**For the Year Ended December 31, 2021**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 262,319 | $ 262,869 | $ 271,904 | $ (9,035) |
| Back tax collections | 10,095 | 7,288 | 993 | 6,295 |
| Motor vehicle tax | 34,551 | 35,033 | 30,728 | 4,305 |
| Recreational vehicle tax | - | - | 671 | (671) |
| 16/20M vehicle tax | - | - | 1,281 | (1,281) |
| Commercial tax | - | - | 664 | (664) |
| Rental excise tax | - | - | 2 | (2) |
| Neighborhood revitalization rebate | - | - | (497) | 497 |
| Miscellaneous | 4,950 | 4,430 | - | 4,430 |
| Total Receipts | 311,915 | 309,620 | $ 305,746 | $ 3,874 |
| Expenditures | | | | |
| Personal services | 196,762 | 197,094 | $ 230,274 | $ (33,180) |
| Contractual services | 74,294 | 72,091 | 54,000 | 18,091 |
| Commodities | 23,321 | 28,670 | 27,500 | 1,170 |
| Cash forward | - | - | 36,613 | (36,613) |
| Total Expenditures | 294,377 | 297,855 | $ 348,387 | $ (50,532) |
| Receipts Over (Under) Expenditures | 17,538 | 11,765 | | |
| Unencumbered Cash, Beginning | 37,993 | 55,531 | | |
| Unencumbered Cash, Ending | $ 55,531 | $ 67,296 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## DIVERSION FEES FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual |
|---|---|---|
| Receipts | | |
| Diversion fees | $ 44,605 | $ 34,731 |
| Expenditures | | |
| Commodities | 47,783 | 19,916 |
| Receipts Over (Under) Expenditures | (3,178) | 14,815 |
| Unencumbered Cash, Beginning | 48,528 | 45,350 |
| Unencumbered Cash, Ending | $ 45,350 | $ 60,165 |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## ELECTION FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 90,773 | $ 90,909 | 94,014 | $ (3,105) |
| Back tax collections | 2,953 | 2,508 | 534 | 1,974 |
| Motor vehicle tax | 11,961 | 12,113 | 10,625 | 1,488 |
| Recreational vehicle tax | - | - | 232 | (232) |
| 16/20M vehicle tax | - | - | 443 | (443) |
| Commerical tax | - | - | 230 | (230) |
| Neighborhood revitalization rebate | - | - | (172) | 172 |
| Total Receipts | 105,687 | 105,530 | $ 105,906 | $ (376) |
| Expenditures | | | | |
| Personal services | 13,633 | 11,242 | $ 14,000 | $ (2,758) |
| Commodities | 60,000 | 22,781 | 65,000 | (42,219) |
| Capital outlay | - | - | 7,000 | (7,000) |
| IT maintenance | - | - | 20,000 | (20,000) |
| Cash forward | - | - | 125,141 | (125,141) |
| Total Expenditures | 73,633 | 34,023 | $ 231,141 | $ (197,118) |
| Receipts Over (Under) Expenditures | 32,054 | 71,507 | | |
| Unencumbered Cash, Beginning | 164,901 | 196,955 | | |
| Unencumbered Cash, Ending | $ 196,955 | $ 268,462 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## 911 CELL SURCHARGE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Surcharge fees | $ 101,405 | $ 111,152 | $ 125,000 | $ (13,848) |
| Expenditures | | | | |
| Capital outlay | 69,339 | 59,270 | $ 402,942 | $ (343,672) |
| Receipts Over (Under) Expenditures | 32,066 | 51,882 | | |
| Unencumbered Cash, Beginning | 255,600 | 287,666 | | |
| Unencumbered Cash, Ending | $ 287,666 | $ 339,548 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## EMPLOYEE BENEFIT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**

**For the Year Ended December 31, 2021**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 1,668,191 | $ 1,827,610 | $ 1,891,365 | $ (63,755) |
| Back tax collections | 62,746 | 45,554 | 1,077 | 44,477 |
| Motor vehicle tax | 210,964 | 222,863 | 195,449 | 27,414 |
| Recreational vehicle tax | - | - | 4,269 | (4,269) |
| 16/20M vehicle tax | - | - | 8,147 | (8,147) |
| Commerical tax | - | - | 4,222 | (4,222) |
| Rental excise tax | - | - | 12 | (12) |
| Neighborhood revitalization rebate | - | - | (3,456) | 3,456 |
| Withheld from salaries and other collections/employee contributions | 499 | 166 | - | 166 |
| Allocation from General Fund | - | 739,650 | - | 739,650 |
| Total Receipts | 1,942,400 | 2,835,843 | $ 2,101,085 | $ 734,758 |
| Expenditures | | | | |
| Social Security | 332,986 | 370,149 | $ 350,000 | $ 20,149 |
| Kansas Public Employees Retirement | 427,156 | 438,294 | 430,000 | 8,294 |
| Worker's compensation | 133,358 | 127,677 | 125,000 | 2,677 |
| Life insurance premiums | 8 | 31 | 1,000 | (969) |
| Unemployment insurance | 18,743 | 12,321 | 16,410 | (4,089) |
| Medical insurance premiums | 1,422,655 | 1,471,679 | 1,178,675 | 293,004 |
| Miscellaneous | (1,377) | 640 | - | 640 |
| Total Expenditures | 2,333,529 | 2,420,791 | $ 2,101,085 | $ 319,706 |
| Receipts Over (Under) Expenditures | (391,129) | 415,052 | | |
| Unencumbered Cash, Beginning | (13,683) | (404,812) | | |
| Unencumbered Cash, Ending | $ (404,812) | $ 10,240 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## FEDERAL OWNED LAND ENTITLEMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| U.S. Treasury | $ 99,647 | $ 95,660 | $ 90,000 | $ 5,660 |
| Expenditures | | | | |
| Capital outlay | - | 26,141 | $ 251,168 | $ (225,027) |
| Receipts Over (Under) Expenditures | 99,647 | 69,519 | | |
| Unencumbered Cash, Beginning | 286,329 | 385,976 | | |
| Unencumbered Cash, Ending | $ 385,976 | $ 455,495 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## HEALTH FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 102,936 | $ 103,114 | $ 106,700 | $ (3,586) |
| Back tax collections | 3,924 | 2,924 | 639 | 2,285 |
| Motor vehicle tax | 13,555 | 13,736 | 12,058 | 1,678 |
| Recreational vehicle tax | - | - | 263 | (263) |
| 16/20M vehicle tax | - | - | 503 | (503) |
| Commercial tax | - | - | 260 | (260) |
| Rental excise tax | - | - | 1 | (1) |
| Neighborhood revitalization rebate | - | - | (195) | 195 |
| Fees and other - | | | | |
| State reimbursements - | | | | |
| Bioterrorism/Pan flu | 18,962 | 10,602 | - | 10,602 |
| General health - formula | 11,331 | 13,947 | - | 13,947 |
| Child care | 5,488 | - | - | - |
| Child health | 12,577 | 6,354 | - | 6,354 |
| Foundational Public Health Service | - | - | - | - |
| Immunization Action Plan | 2,763 | 8,091 | - | 8,091 |
| COVID-19 | 47,821 | 6,600 | - | 6,600 |
| Other - | | | | |
| Topeka/Shawnee Co. health department-W.I.C. | 10,675 | 9,686 | - | 9,686 |
| Program fees | 15,064 | 71,884 | - | 71,884 |
| KALHD | 1,000 | - | - | - |
| Total Receipts | 245,096 | 246,938 | $ 120,229 | $ 126,709 |
| Expenditures | | | | |
| Personal services | 173,634 | 212,121 | $ 160,112 | $ 52,009 |
| Contractual services | 22,107 | 27,590 | 39,000 | (11,410) |
| Commodities | 35,324 | 25,553 | 30,000 | (4,447) |
| Capital outlay | - | - | 28,000 | (28,000) |
| Cash forward | - | - | 26,398 | (26,398) |
| Total Expenditures | 231,065 | 265,264 | $ 283,510 | $ (18,246) |
| Receipts Over (Under) Expenditures | 14,031 | (18,326) | | |
| Unencumbered Cash, Beginning | 97,258 | 111,289 | | |
| Unencumbered Cash, Ending | $ 111,289 | $ 92,963 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## NOXIOUS WEED FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 81,874 | $ 81,991 | $ 84,879 | $ (2,888) |
| Back tax collections | 2,773 | 2,269 | 390 | 1,879 |
| Motor vehicle tax | 10,798 | 10,925 | 9,592 | 1,333 |
| Recreational vehicle tax | - | - | 209 | (209) |
| 16/20M vehicle tax | - | - | 400 | (400) |
| Commercial tax | - | - | 207 | (207) |
| Neighborhood revitalization rebate | - | - | (155) | 155 |
| Chemical sales and fees | 145,606 | 181,799 | 190,000 | (8,201) |
| Total Receipts | 241,051 | 276,984 | $ 285,522 | $ (8,538) |
| Expenditures | | | | |
| Personal services | 47,205 | 37,998 | $ 45,000 | $ (7,002) |
| Contractual services | 8,153 | 9,385 | 7,500 | 1,885 |
| Commodities | 187,967 | 205,304 | 229,328 | (24,024) |
| Transfer to Noxious Weed Capital Outlay Fund | - | - | 5,000 | (5,000) |
| Cash forward | - | - | 10,637 | (10,637) |
| Total Expenditures | 243,325 | 252,687 | $ 297,465 | $ (44,778) |
| Receipts Over (Under) Expenditures | (2,274) | 24,297 | | |
| Unencumbered Cash, Beginning | 12,707 | 10,433 | | |
| Unencumbered Cash, Ending | $ 10,433 | $ 34,730 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## NOXIOUS WEED CAPITAL OUTLAY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**

**For the Year Ended December 31, 2021**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Transfer from Noxious Weed | $ - | $ - | $ 5,000 | $ (5,000) |
| Expenditures | | | | |
| Capital outlay | - | - | $ 15,229 | $ (15,229) |
| Cash Forward | - | - | 5,000 | (5,000) |
| Total Expenditures | - | - | $ 20,229 | $ (20,229) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | 10,229 | 10,229 | | |
| Unencumbered Cash, Ending | $ 10,229 | $ 10,229 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## REGISTER OF DEEDS TECHNOLOGY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**

**For the Year Ended December 31, 2021**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Fees | $ 8,172 | $ 27,022 | $ 20,000 | $ 7,022 |
| Expenditures | | | | |
| Capital outlay | (674) | 24,758 | $ 36,642 | $ (11,884) |
| Cash Forward | - | - | 2,724 | (2,724) |
| Total Expenditures | (674) | 24,758 | $ 39,366 | $ (14,608) |
| Receipts Over (Under) Expenditures | 8,846 | 2,264 | | |
| Unencumbered Cash, Beginning | 36,008 | 44,854 | | |
| Unencumbered Cash, Ending | $ 44,854 | $ 47,118 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## COUNTY CLERK TECHNOLOGY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**

**For the Year Ended December 31, 2021**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Fees | $ 5,893 | $ 6,756 | $ 5,000 | $ 1,756 |
| Expenditures | | | | |
| Commodities | - | - | $ 13,515 | $ (13,515) |
| Receipts Over (Under) Expenditures | 5,893 | 6,756 | | |
| Unencumbered Cash, Beginning | 9,754 | 15,647 | | |
| Unencumbered Cash, Ending | $ 15,647 | $ 22,403 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## COUNTY TREASURER TECHNOLOGY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**

**For the Year Ended December 31, 2021**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Fees | $ 5,841 | $ 6,756 | $ 5,000 | $ 1,756 |
| Expenditures | | | | |
| Commodities | - | - | $ 13,515 | $ (13,515) |
| Receipts Over (Under) Expenditures | 5,841 | 6,756 | | |
| Unencumbered Cash, Beginning | 9,598 | 15,439 | | |
| Unencumbered Cash, Ending | $ 15,439 | $ 22,195 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## COUNTY TREASURER AUTO REIMBURSEMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Fees | $ 131,018 | $ 156,634 | $ - | $ 156,634 |
| Expenditures | | | | |
| Commodities | 81,051 | 182,470 | $ - | $ 182,470 |
| Cash Forward | - | - | 72,822 | (72,822) |
| Total Expenditures | 81,051 | 182,470 | $ 72,822 | $ 109,648 |
| Receipts Over (Under) Expenditures | 49,967 | (25,836) | | |
| Unencumbered Cash, Beginning | 72,822 | 122,789 | | |
| Unencumbered Cash, Ending | $ 122,789 | $ 96,953 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## ROAD AND BRIDGE FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 2,427,803 | $ 2,353,403 | $ 2,434,692 | $ (81,289) |
| Back tax collections | 79,215 | 64,748 | 3,823 | 60,925 |
| Motor vehicle tax | 294,652 | 324,161 | 284,293 | 39,868 |
| Recreational vehicle tax | - | - | 6,209 | (6,209) |
| 16/20M vehicle tax | - | - | 11,850 | (11,850) |
| Commercial tax | - | - | 6,142 | (6,142) |
| Rental excise tax | - | - | 13 | (13) |
| Special city and county highway - State fuel tax | 603,588 | 624,759 | 525,854 | 98,905 |
| Reimbursements | 196,117 | 237,781 | - | 237,781 |
| Neighborhood revitalization rebate | - | - | (4,449) | 4,449 |
| Total Receipts | 3,601,375 | 3,604,852 | $ 3,268,427 | $ 336,425 |
| Expenditures | | | | |
| Administration - | | | | |
| Personal services | 651,470 | 655,647 | $ - | $ 655,647 |
| Commodities | 42,197 | 41,841 | 696,882 | (655,041) |
| Blacktop road maintenance - | | | | |
| Commodities | 1,107,018 | 1,001,853 | 1,107,847 | (105,994) |
| Gravel road maintenance - | | | | |
| Commodities | 703,735 | 760,245 | 725,000 | 35,245 |
| Bridge construction - | | | | |
| Contractual services | - | (9,747) | 200,000 | (209,747) |
| Maintenance shop - | | | | |
| Commodities | 546,815 | 647,103 | 626,661 | 20,442 |
| Other - | | | | |
| Transfer to Road Machinery, Bridge Building and Equipment Fund | 380,000 | 300,000 | 110,000 | 190,000 |
| Cash forward | - | - | 195,537 | (195,537) |
| Total Expenditures | 3,431,235 | 3,396,942 | $ 3,661,927 | $ (264,985) |
| Receipts Over (Under) Expenditures | 170,140 | 207,910 | | |
| Unencumbered Cash, Beginning | 98,768 | 268,908 | | |
| Unencumbered Cash, Ending | $ 268,908 | $ 476,818 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## ROAD MACHINERY, BRIDGE BUILDING AND EQUIPMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Transfer from Road and Bridge Fund | $ 380,000 | $ 300,000 | $ 110,000 | $ 190,000 |
| Expenditures | | | | |
| Capital outlay | 151,418 | 17,449 | $ 299,490 | $ (282,041) |
| Lease purchase - 2013 Caterpillar Motor Grader | 75,323 | - | - | - |
| Lease purchase - 2017 dump truck | - | 75,323 | 80,259 | (4,936) |
| Lease purchase - 2002 & 2004 dump trucks | 31,960 | 31,960 | 31,960 | - |
| Cash Forward | - | - | 13,160 | (13,160) |
| Total Expenditures | 258,701 | 124,732 | $ 424,869 | $ (300,137) |
| Receipts Over (Under) Expenditures | 121,299 | 175,268 | | |
| Unencumbered Cash, Beginning | 616,578 | 737,877 | | |
| Unencumbered Cash, Ending | $ 737,877 | $ 913,145 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## LAKE PATROL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Federal government contract | $ 92,707 | $ 106,610 | $ 100,000 | $ 6,610 |
| Expenditures | | | | |
| Personal services | 21,228 | 32,417 | $ 56,424 | $ (24,007) |
| Contractual services | 2,844 | 21,916 | 6,973 | 14,943 |
| Commodities | 27,628 | - | 26,468 | (26,468) |
| Cash Forward | - | - | 30,211 | (30,211) |
| Total Expenditures | 51,700 | 54,333 | $ 120,076 | $ (65,743) |
| Receipts Over (Under) Expenditures | 41,007 | 52,277 | | |
| Unencumbered Cash, Beginning | 25,824 | 66,831 | | |
| Unencumbered Cash, Ending | $ 66,831 | $ 119,108 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## SPECIAL ALCOHOLIC REHABILITATION FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Local Alcoholic Liquor Fund | $ 8,696 | $ 9,664 | $ 30,000 | $ (20,336) |
| Expenditures | | | | |
| Mental Health Association of East Central Kansas | - | - | $ 51,087 | $ (51,087) |
| Cash Forward | - | - | 12,497 | (12,497) |
| Total Expenditures | - | - | $ 63,584 | $ (63,584) |
| Receipts Over (Under) Expenditures | 8,696 | 9,664 | | |
| Unencumbered Cash, Beginning | 3,584 | 12,280 | | |
| Unencumbered Cash, Ending | $ 12,280 | $ 21,944 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## SPECIAL BRIDGE FUND (68-1135)

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem tax | $ 128,300 | $ 128,461 | $ 132,904 | $ (4,443) |
| Back tax collections | 5,051 | 3,658 | 447 | 3,211 |
| Motor vehicle tax | 16,891 | 17,121 | 15,020 | 2,101 |
| Recreational vehicle tax | - | - | 328 | (328) |
| 16/20M vehicle tax | - | - | 626 | (626) |
| Commercial tax | - | - | 324 | (324) |
| Rental excise tax | - | - | 1 | (1) |
| Neighborhood revitalization rebate | - | - | (243) | 243 |
| Miscellaneous | - | - | 325 | (325) |
| Department of Transportation - Connecting Links | 117,938 | 116,660 | - | 116,660 |
| Total Receipts | 268,180 | 265,900 | $ 149,732 | $ 116,168 |
| Expenditures | | | | |
| Contractual services | 129,250 | 102,881 | $ 905,670 | $ (802,789) |
| Commodities | 234,047 | 63,408 | 24,500 | 38,908 |
| Cash forward | - | - | 283,810 | (283,810) |
| Total Expenditures | 363,297 | 166,289 | $ 1,213,980 | $ (1,047,691) |
| Receipts Over (Under) Expenditures | (95,117) | 99,611 | | |
| Unencumbered Cash, Beginning | 1,588,816 | 1,493,699 | | |
| Unencumbered Cash, Ending | $ 1,493,699 | $ 1,593,310 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## SPECIAL LEVY - WASTE DISPOSAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem tax | $ 208,093 | $ 208,262 | $ 215,479 | $ (7,217) |
| Back tax collections | 7,520 | 5,834 | 179 | 5,655 |
| Motor vehicle tax | 27,389 | 27,769 | 24,351 | 3,418 |
| Recreational vehicle tax | 48 | - | 532 | (532) |
| 16/20M vehicle tax | - | - | 1,015 | (1,015) |
| Commercial tax | - | - | 526 | (526) |
| Rental excise tax | - | - | 1 | (1) |
| Neighborhood revitalization rebate | - | - | (394) | 394 |
| Dumping fees and landfill charges | 514,051 | 594,874 | 500,000 | 94,874 |
| Reimbursed expense | 18,487 | 4,834 | 15,000 | (10,166) |
| Total Receipts | 775,588 | 841,573 | $ 756,689 | $ 84,884 |
| Expenditures | | | | |
| Personal services | 131,396 | 132,082 | $ 143,263 | $ (11,181) |
| Contractual services | 647,762 | 459,867 | 450,000 | 9,867 |
| Commodities | 28,331 | 31,321 | 15,000 | 16,321 |
| Capital outlay | - | 27,524 | 423,735 | (396,211) |
| Lease purchase-2015 backhoe | 27,524 | - | - | - |
| Cash forward | - | - | 93,461 | (93,461) |
| Total Expenditures | 835,013 | 650,794 | $ 1,125,459 | $ (474,665) |
| Receipts Over (Under) Expenditures | (59,425) | 190,779 | | |
| Unencumbered Cash, Beginning | 642,701 | 583,276 | | |
| Unencumbered Cash, Ending | $ 583,276 | $ 774,055 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## SPECIAL PARKS AND RECREATION FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Local Alcoholic Liquor Fund | $ 1,087 | $ 1,208 | $ 4,040 | $ (2,832) |
| Expenditures | | | | |
| Distribution to cities | 1,200 | 2,000 | $ 4,839 | $ (2,839) |
| Cash Forward | - | - | 1,672 | (1,672) |
| | 1,200 | 2,000 | 6,511 | (4,511) |
| Receipts Over (Under) Expenditures | (113) | (792) | | |
| Unencumbered Cash, Beginning | 3,270 | 3,157 | | |
| Unencumbered Cash, Ending | $ 3,157 | $ 2,365 | | |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## CONCEALED WEAPONS FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual |
|---|---|---|
| Receipts | | |
| State of Kansas | $ 878 | $ 1,235 |
| Expenditures | | |
| Commodities | 405 | 1,504 |
| Receipts Over (Under) Expenditures | 473 | (269) |
| Unencumbered Cash, Beginning | 18,577 | 19,050 |
| Unencumbered Cash, Ending | $ 19,050 | $ 18,781 |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## EOC GRANT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual |
|---|---|---|
| Receipts | | |
| EOC grant | $ 10,976 | $ - |
| Expenditures | | |
| Commodities | 10,976 | - |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## SPARK GRANT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual |
|---|---|---|
| Receipts | | |
| SPARK grant | $ 3,226,543 | $ - |
| Reimbursement from General Fund | - | 11,841 |
| Miscellaneous | - | 2,922 |
| | 3,226,543 | 14,763 |
| Expenditures | | |
| Contractual services | 3,031,326 | 209,980 |
| Receipts Over (Under) Expenditures | 195,217 | (195,217) |
| Unencumbered Cash, Beginning | - | 195,217 |
| Unencumbered Cash, Ending | $ 195,217 | $ - |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## ARPA GRANT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual |
|---|---|---|
| Receipts | | |
| ARPA grant | $ - | $ 1,548,951 |
| Expenditures | | |
| Contractual services | - | - |
| Receipts Over (Under) Expenditures | - | 1,548,951 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 1,548,951 |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## PHEP COVID-19 GRANT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual |
|---|---|---|
| Receipts | | |
| PHEP COVID-19 Grant income | $ 10,865 | $ - |
| Expenditures | | |
| PHEP COVID-19 Grant expenses | 10,865 | - |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

# OSAGE COUNTY, KANSAS

## SPECIAL PURPOSE FUND

## EMERGENCY PREPAREDNESS EMPG GRANT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual |
|---|---|---|
| Receipts | | |
| State of Kansas | $ 18,366 | $ 18,366 |
| Expenditures | | |
| Commodities | 18,366 | - |
| Receipts Over (Under) Expenditures | - | 18,366 |
| Unencumbered Cash, Beginning | 26,181 | 26,181 |
| Unencumbered Cash, Ending | $ 26,181 | $ 44,547 |

# OSAGE COUNTY, KANSAS

## BOND AND INTEREST FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 227,028 | $ 227,353 | $ 235,121 | $ (7,768) |
| Back tax collections | 8,881 | 6,435 | 1,006 | 5,429 |
| Motor vehicle tax | 29,883 | 30,302 | 26,571 | 3,731 |
| Recreational vehicle tax | - | - | 580 | (580) |
| 16/20M vehicle tax | - | - | 1,108 | (1,108) |
| Commerical tax | - | - | 574 | (574) |
| Neighborhood revitalization rebate | - | - | (430) | 430 |
| Total Receipts | 265,792 | 264,090 | $ 264,530 | $ (440) |
| Expenditures | | | | |
| Principal | 200,000 | 205,000 | $ 205,000 | $ - |
| Interest | 64,953 | 60,953 | 60,953 | - |
| Commission and postage | - | - | 19 | (19) |
| Cash basis reserve | - | - | 27,953 | (27,953) |
| Total Expenditures | 264,953 | 265,953 | $ 293,925 | $ (27,972) |
| Receipts Over (Under) Expenditures | 839 | (1,863) | | |
| Unencumbered Cash, Beginning | 28,335 | 29,174 | | |
| Unencumbered Cash, Ending | $ 29,174 | $ 27,311 | | |

# OSAGE COUNTY, KANSAS

## CAPITAL PROJECT FUND

## CAPITAL PROJECT - BRIDGE BONDS 2021 FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual |
|---|---|---|
| Receipts | | |
| Bond Proceeds | $ - | $ 5,417,527 |
| Expenditures | | |
| Contractual Services | - | 57,303 |
| Receipts Over (Under) Expenditures | - | 5,360,224 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 5,360,224 |

# OSAGE COUNTY, KANSAS

## CAPITAL PROJECT FUND

## CAPITAL PROJECT - BRIDGE BONDS FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual |
|---|---|---|
| Receipts | $ - | $ - |
| Expenditures | - | - |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 43,776 | 43,776 |
| Unencumbered Cash, Ending | $ 43,776 | $ 43,776 |

# OSAGE COUNTY, KANSAS

## TRUST FUND

## SPECIAL LAW ENFORCEMENT TRUST FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | | 2021 | | |
|---|---|---|---|---|
| | 2020 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Drug control payments | $ - | $ - | $ 1,400 | $ (1,400) |
| Federal aid | - | - | 6,500 | (6,500) |
| Reimbursed expenditures | - | - | 20,500 | (20,500) |
| Interest income | - | - | 500 | (500) |
| Drug seizure money/forfeitures | 1,562 | - | 200,000 | (200,000) |
| Total Receipts | 1,562 | - | $ 228,900 | $ (228,900) |
| Expenditures | | | | |
| Contractutal services | 12,214 | - | $ 5,000 | $ (5,000) |
| Commodities | 300 | - | 83,862 | (83,862) |
| Capital outlay | - | - | 185,846 | (185,846) |
| Cash Forward | - | - | 5,182 | (5,182) |
| Total Expenditures | 12,514 | - | $ 279,890 | $ (279,890) |
| Receipts Over (Under) Expenditures | (10,952) | - | | |
| Unencumbered Cash, Beginning | 10,952 | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

# OSAGE COUNTY, KANSAS

## TRUST FUND

## LAW ENFORCEMENT EQUIPMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual |
|---|---|---|
| Receipts | $ - | $ - |
| Expenditures | - | - |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 135 | 135 |
| Unencumbered Cash, Ending | $ 135 | $ 135 |

# OSAGE COUNTY, KANSAS

## TRUST FUND

## COUNTY ATTORNEY'S TRAINING FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual |
|---|---|---|
| Receipts | | |
| Court fees | $ 2,050 | $ 3,280 |
| Expenditures | | |
| Contractual services | - | - |
| Receipts Over (Under) Expenditures | 2,050 | 3,280 |
| Unencumbered Cash, Beginning | 7,678 | 9,728 |
| Unencumbered Cash, Ending | $ 9,728 | $ 13,008 |

# OSAGE COUNTY, KANSAS

## TRUST FUND

## REGISTERED SEX OFFENDER FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual |
|---|---|---|
| Receipts | | |
| Fees | $ 4,000 | $ 5,070 |
| Expenditures | | |
| Commodities | 1,359 | 2,018 |
| Receipts Over (Under) Expenditures | 2,641 | 3,052 |
| Unencumbered Cash, Beginning | 18,300 | 20,941 |
| Unencumbered Cash, Ending | $ 20,941 | $ 23,993 |

# OSAGE COUNTY, KANSAS

## TRUST FUND

## SPECIAL PROSECUTOR'S TRUST FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2021**
**With Comparative Actual Totals for the Prior Year Ended December 31, 2020**

| | 2020 Actual | 2021 Actual |
|---|---|---|
| Receipts | $ - | $ - |
| Expenditures | | |
| Commodities | 25,308 | - |
| Receipts Over (Under) Expenditures | (25,308) | - |
| Unencumbered Cash, Beginning | 26,040 | 732 |
| Unencumbered Cash, Ending | $ 732 | $ 732 |

# OSAGE COUNTY, KANSAS

## AGENCY FUNDS
## SCHEDULE OF RECEIPTS AND DISBURSEMENTS
## Regulatory Basis
### For the Year Ended December 31, 2021

| Fund | | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|---|
| Distributable Funds | | | | | |
| Current Tax | | $ 9,700,035 | $ 23,222,612 | $ 23,882,730 | $ 9,039,917 |
| Bankruptcy | | 57,940 | 9,125 | 21,397 | 45,668 |
| Delinquent Real Estate Tax | | 100,145 | 640,530 | 629,036 | 111,639 |
| Delinquent Personal Property - District Court | | 7,351 | 24,193 | 26,485 | 5,059 |
| Federal Flood Control | | - | 53,271 | 53,271 | - |
| Inheritance Tax | | 44 | - | - | 44 |
| Local Alcoholic Liquor | | 22,647 | 13,055 | 12,080 | 23,622 |
| Motor Vehicle Tax | | 47,791 | 2,834,562 | 2,866,575 | 15,778 |
| HEMP | | 3,801 | - | 583 | 3,218 |
| Total Distributable Funds | | $ 9,939,754 | $ 26,797,348 | $ 27,492,157 | $ 9,244,945 |
| State Funds | | | | | |
| State Educational Building | | $ - | $ 180,556 | $ 180,556 | $ - |
| State Institutional Building | | - | 90,278 | 90,278 | - |
| State Motor Vehicle Auto Fees | | 20,286 | 1,314,379 | 1,314,050 | 20,615 |
| Total State Funds | | $ 20,286 | $ 1,585,213 | $ 1,584,884 | $ 20,615 |
| Subdivision Funds | | | | | |
| Northeast Kansas Library Employee Benefit | | $ - | $ 22,829 | $ 22,829 | $ - |
| Northeast Kansas Library General | | - | 145,210 | 145,210 | - |
| School Districts | | (574) | 8,110,500 | 8,110,500 | (574) |
| Fire Districts | | 43,455 | 1,249,519 | 1,249,227 | 43,747 |
| Townships | | (45,573) | 2,432,469 | 2,432,469 | (45,573) |
| Cities | | 425 | 3,453,748 | 3,453,748 | 425 |
| Cemeteries | | - | 223,323 | 223,323 | - |
| Sewer District #1 | | 61,447 | 54,224 | 34,578 | 81,093 |
| Watershed Districts | | 1,067 | 212,270 | 212,218 | 1,119 |
| Frontier Extension District | | - | 269,800 | 269,800 | - |
| Total Subdivision Funds | | $ 60,247 | $ 16,173,892 | $ 16,153,902 | $ 80,237 |
| Other Agency Funds | | | | | |
| Motor Vehicle Sales Tax | | $ 57,399 | $ 940,091 | $ 867,862 | $ 129,628 |
| Special Township & County Highway | | - | 751,442 | 751,169 | 273 |
| Fish and Game Licenses | | (310) | 4,667 | 4,866 | (509) |
| Driver's License Fees | | 8,036 | 30,100 | 31,356 | 6,780 |
| Beer Licenses State Stamp | | 1,025 | - | - | 1,025 |
| Stray animal | | 718 | - | - | 718 |
| Unclaimed money | | 53 | - | - | 53 |
| Pebsco | | 2,010 | - | - | 2,010 |
| CCB Grant | | 5,000 | - | - | 5,000 |
| Change Checks | | 2,416 | 38,123 | 37,193 | 3,346 |
| Cash Items | | (20,114) | 34,116 | 36,336 | (22,334) |
| District Court | See Note 1 | 196,817 | - | 136,648 | 60,169 |
| Law Library | | 13,410 | 13,410 | 12,845 | 13,975 |
| Inspection Fees | | - | 4,920 | - | 4,920 |
| Total Other Agency Funds | | $ 266,460 | $ 1,816,869 | $ 1,878,275 | $ 205,054 |
| Grand Total Agency Funds | | $ 10,286,747 | $ 46,373,322 | $ 47,109,218 | $ 9,550,851 |

Note 1-District Court is only receipts and disbursements to October 31, 2020 due to transitioning to the Odyssey case management system. All disbursement, accounting, and reconciliation functions are now being performed by centralized state judicial branch accountants.

# OSAGE COUNTY, KANSAS

## OTHER SUPPLEMENTAL INFORMATION

## FOR THE YEAR ENDED DECEMBER 31, 2021

# OSAGE COUNTY, KANSAS

## RECONCILIATION OF 2020 TAX ROLL
**December 31, 2021**

| | | |
|---|---|---|
| 2020 Tax Roll - As Adjusted | | |
| County Clerk's abstract of 2020 tax roll | | $ 24,722,801 |
| Adjustments to original tax roll: | | |
| Added taxes | | 921 |
| Abated taxes | | (143,579) |
| Adjuster 2019 tax roll | | 24,580,143 |
| 2020Tax Roll - Accounted For | | |
| Collections during 2020 | $ 9,656,188 | |
| Collections during 2021 | 14,133,138 | 23,789,326 |
| Neighborhood revitalization refunds | | (40,099) |
| Deduct refunds and cancellations - 2020 and 2021 | | (57,301) |
| Net tax roll collections | | 23,691,926 |
| Delinquent personal property taxes for which tax warrants were issued | 24,270 | |
| Delinquent real estate taxes entered on the tax sale record | 863,979 | 888,249 |
| 2020 tax roll accounted for | | 24,580,175 |
| Difference | | $ (32) |