OSBORNE COUNTY, KANSAS

Osborne, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2022

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, 2022

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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, 2022, 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, 2022, 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, 2022, 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.

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Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
October 16, 2023

OSBORNE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	$ 2,054,154	0	3,343,936	2,913,376	2,484,714	5,718	2,490,432
Special Purpose Funds							
Road and Bridge	479	0	1,570,261	1,570,389	351	2,279	2,630
Fair Building	4,171	0	14,302	14,037	4,436	0	4,436
Fair Premium	928	0	13,730	9,000	5,658	0	5,658
Health Nurse	8,751	0	186,161	183,952	10,960	2,799	13,759
Appraiser's Cost	30,689	0	175,310	124,719	81,280	4,856	86,136
Employee Benefits	143,178	0	244	0	143,422	0	143,422
Direct Election	3,759	0	54,993	53,000	5,752	141	5,893
Mental Health	0	0	37,480	37,480	0	0	0
Mental Retardation	0	0	13,487	13,487	0	0	0
Conservation District	619	0	20,347	20,000	966	0	966
Hospital Maintenance	0	0	408,600	406,609	1,991	0	1,991
Noxious Weed	25,258	0	176,600	161,028	40,830	147	40,977
Noxious Weed Capital Outlay	21,107	0	10,000	0	31,107	0	31,107
Special Alcohol Abuse Program	13,404	0	177	0	13,581	0	13,581
Tourism Promotion	2,688	0	2,737	3,445	1,980	0	1,980
Historical Society	59	0	2,040	1,863	236	0	236
Osborne County 911 Fund	308,709	0	83,813	40,400	352,122	793	352,915
Health Department Capital Outlay	94,662	0	0	49,464	45,198	0	45,198
Special Machinery and Equipment	821,262	0	51,073	55,000	817,335	0	817,335
Computer Capital Outlay	20,000	0	10,000	0	30,000	0	30,000
Election Capital Outlay	25,000	0	18,753	0	43,753	0	43,753
Register of Deeds Equipment	16,218	0	0	5,905	10,313	0	10,313
District Court Equipment	0	0	0	0	0	0	0
Sheriff Equipment	169,550	0	5,340	46,675	128,215	0	128,215

(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, 2022

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	13,367	0	41,618	47,550	7,435	744	8,179
Special Machinery and Equipment	125,045	0	37,000	874	161,171	0	161,171
Grant	60,000	0	36,506	20,500	76,006	0	76,006
Fire District No. 2:							
Operating	697	0	38,122	37,049	1,770	223	1,993
Special Machinery and Equipment	56,322	0	0	39,000	17,322	0	17,322
Fire District No. 3:							
Operating	7,970	0	51,685	55,214	4,441	208	4,649
Special Machinery and Equipment	124,872	0	47,500	60,503	111,869	0	111,869
Memorial	4,485	0	0	0	4,485	0	4,485
Grant	750	0	1,075	0	1,825	0	1,825
Hawkeye Township Special	0	0	32,766	32,766	0	0	0
Hancock Township Special	0	0	43,360	34,890	8,470	0	8,470
Sumner Township Special	0	0	66,867	66,867	0	0	0
Covert Township Special	0	0	35,714	35,714	0	0	0
Winfield Township Special	0	0	15,911	15,013	898	0	898
Independence Township Special	0	0	26,105	26,088	17	0	17
Grant Township Special	0	0	32,293	32,293	0	0	0
Lawrence Township Special	0	0	30,851	30,851	0	0	0
Victor Township Special	0	0	40,415	39,650	765	0	765
Kill Creek Township Special	0	0	33,362	33,362	0	0	0
Bethany Township Special	0	0	26,165	26,165	0	0	0
Special Vehicle Fees	15,542	0	42,575	44,105	14,012	0	14,012
Prosecuting Attorney Training	4,626	0	288	155	4,759	0	4,759
Grants	8,671	0	0	8,671	0	0	0
Courthouse Centennial	500	0	0	0	500	0	500
ARPA Grant	176,831	0	7,811	0	184,642	0	184,642
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	208,959	208,958	3	0	3

(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, 2022

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	15,583	0	5,266	1,531	19,318	0	19,318
County Clerk Technology	6,715	0	1,039	2,393	5,361	0	5,361
County Treasurer Technology	5,945	0	1,038	2,392	4,591	0	4,591
Special Road and Bridge Improvement	819,089	0	250,000	110,449	958,640	0	958,640
Treasurer Capital Outlay	8,935	0	0	0	8,935	0	8,935
Emergency Management Equipment	33,570	0	9,000	0	42,570	0	42,570
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	23,337	0	527	0	23,864	0	23,864
Grant Township Special Road	14,907	0	1,828	0	16,735	0	16,735
Hancock Township Special Road	17,172	0	10,940	0	28,112	0	28,112
Hawkeye Township Special Road	18,635	0	0	3,335	15,300	0	15,300
Independence Township Special Road	30,208	0	6,609	0	36,817	0	36,817
Kill Creek Township Special Road	37,741	0	7,716	0	45,457	0	45,457
Lawrence Township Special Road	24,505	0	0	6,538	17,967	0	17,967
Sumner Township Special Road	19,985	0	481	0	20,466	0	20,466
Victor Township Special Road	2,049	0	10,160	0	12,209	0	12,209
Winfield Township Special Road	17,005	0	4,013	0	21,018	0	21,018
Bethany Township Special Road	5,822	0	706	5,822	706	0	706
Bond and Interest Funds							
Hospital Debt Service	471,028	0	1,112,254	897,670	685,612	0	685,612
Business Funds							
EMS - Ambulance Service	0	0	587,732	422,892	164,840	0	164,840
Special Ambulance	69,116	0	0	0	69,116	0	69,116
Waste Disposal	12,133	0	168,465	179,546	1,052	1,246	2,298
Solomon Valley E-Waste Coalation	48,879	0	9,000	4,082	53,797	0	53,797
Landfill Equipment	94,272	0	9,628	0	103,900	0	103,900
Total Reporting Entity (Excluding Agency Funds)	**$ 6,202,724**	**0**	**9,292,734**	**8,242,717**	**7,252,741**	**19,154**	**7,271,895**

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, 2022

Cash on Hand		
County Treasurer	$	1,300
Sheriff		500
The Peoples Bank - Osborne, Kansas		
Checking Accounts		568,899
Money Market Accounts		2,868,611
State Bank of Downs - Downs, Kansas		
Money Market Accounts		1,898,632
Sunflower Bank N.A. - Osborne, Kansas		
Checking Accounts		1,858,660
NOW Account		20,000
Money Market Account		7,186,717
Southwind Bank - Natoma, Kansas		
Checking Account		34,788
Money Market Account		997,920
Total Cash		15,436,027
Less Agency Funds per Schedule 3		(8,164,132)
Total Reporting Entity (Excluding Agency Funds)	**$**	**7,271,895**

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

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Osborne County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Osborne County (the municipality). The following related municipal entities are not included in the financial statement:

Osborne County Memorial Hospital. The Osborne County Memorial Hospital Board is appointed by the County Commission to oversee the operation of the county's hospital. The hospital can sue and be sued, and can buy, sell or lease real property. The County annually levies a tax for the maintenance of the hospital. The Hospital Board must obtain approval from the County Commission for bond issuances. Osborne County Memorial Hospital issues separately audited financial statements that may be obtained from the Chief Financial Officer, 424 W. New Hampshire St, Osborne, KS 67473.

Osborne County Fair Board. The Osborne County Fair Board is organized and operated under K.S.A. 2-132 to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. The County annually levies taxes for the board to be used for maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants. Unaudited financial reports for the Osborne County Fair Board can be obtained by contacting the Fair Board Treasurer at 535 N. 1st, Osborne, KS 67473.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2022:

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

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

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

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

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory

basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regularly basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

1 Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Road & Bridge, 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, and Victor Township funds were amended in this manner during the year ended December 31, 2022.

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 2022.

3. **Deposits and Investments**

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $15,434,227 and the bank balance was $15,683,820. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,539,248 was covered by federal depository insurance and $14,144,572 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, 2022, 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Osborne County, Kansas, were $189,439 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the county's proportionate share of the collective net pension liability reported by KPERS was $1,697,412. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022.

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	5,000
General	Emergency Management Equipment	K.S.A. 19-119	9,000
Waste Disposal	Landfill Equipment	K.S.A. 19-119	9,628
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	10,000
Road and Bridge	Special Machinery & Equipment	K.S.A. 68-141g	51,073
Road and Bridge	Special Road and Bridge Improvement	K.S.A. 68-590	250,000
Special Vehicle	General	K.S.A. 8-145	15,542
Special Vehicle	Computer Capital Outlay	K.S.A. 19-119	5,000
Election	Election Capital Outlay	K.S.A. 19-119	18,753
Fire District No. 1 - Operating	Fire District No. 1 - Special Machinery & Equipment	K.S.A. 19-3623e	22,000
Fire District No. 2 - Special Machinery & Equipment	Fire District No. 2 - Operating	K.S.A. 19-3623e	4,000
Fire District No. 3 - Operating	Fire District No. 3 - Special Machinery & Equipment	K.S.A. 19-3623e	30,000
Covert Township Special	Covert Township Special Road	K.S.A. 68-590	527
Grant Township Special	Grant Township Special Road	K.S.A. 68-590	1,828
Hancock Township Special	Hancock Township Special Road	K.S.A. 68-590	10,940
Independence Township Special	Independence Township Special Road	K.S.A. 68-590	6,609
Kill Creek Township Special	Kill Creek Township Special Road	K.S.A. 68-590	7,716
Sumner Township Special	Sumner Township Special Road	K.S.A. 68-590	481
Victor Township Special	Victor Township Special Road	K.S.A. 68-590	10,160
Winfield Township Special	Winfield Township Special Road	K.S.A. 68-590	4,013
Bethany Township Special	Bethany Township Special Road	K.S.A. 68-590	706

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 $95,468. 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 2022. 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 $313,459. This liability is based on the use of 26.14 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $885,550 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 2022. The County expects the landfill to continue to operate for approximately fifty-seven years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

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

10. **Subsequent Events**

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

11. **Long-term Debt**

Changes in long-term liabilities for Osborne County, Kansas for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
General Obligation Bonds Series 2020	2.75%	01/22/20	18,735,000	01/22/50	16,893,629	0	433,095	16,460,534	464,575
Capital Leases:									
Landfill Compactor	4.25%	05/31/18	110,000	05/31/23	21,667	0	21,667	0	918
Total Contractual Indebtedness					**16,915,296**	**0**	**454,762**	**16,460,534**	**465,493**

11. **Long-term Debt**

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	2048-2052	Total
PRINCIPAL											
General Obligation Bonds:											
General Obligation Bonds Series 2020	445,005	455,960	469,782	482,701	495,975	2,689,872	3,082,065	3,529,994	3,955,455	853,725	16,460,534
Capital Leases:											
Landfill Compactor	0	0	0	0	0	0	0	0	0	0	0
Total Principal	445,005	455,960	469,782	482,701	495,975	2,689,872	3,082,065	3,529,994	3,955,455	853,725	16,460,534
INTEREST											
General Obligation Bonds:											
General Obligation Bonds Series 2020	451,425	441,634	427,888	414,969	400,594	1,797,379	1,405,435	957,700	444,756	35,441	6,777,221
Capital Leases:											
Landfill Compactor	0	0	0	0	0	0	0	0	0	0	0
Total Interest	451,425	441,634	427,888	414,969	400,594	1,797,379	1,405,435	957,700	444,756	35,441	6,777,221
Total Principal and Interest	**$ 896,430**	**897,594**	**897,670**	**897,670**	**896,569**	**4,487,251**	**4,487,500**	**4,487,694**	**4,400,211**	**889,166**	**23,237,755**

OSBORNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

OSBORNE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 3,938,472	39,456	3,977,928	2,913,376	(1,064,552)
Special Purpose Funds					
Road and Bridge	1,203,525	443,164	1,646,689	1,570,389	(76,300)
Fair Building	14,037	0	14,037	14,037	0
Fair Premium	13,500	0	13,500	9,000	(4,500)
Health Nurse	168,100	49,472	217,572	183,952	(33,620)
Appraiser's Cost	166,850	0	166,850	124,719	(42,131)
Employee Benefits	71,293	0	71,293	0	(71,293)
Direct Election	53,000	0	53,000	53,000	0
Mental Health	37,930	0	37,930	37,480	*
Mental Retardation	14,000	0	14,000	13,487	*
Conservation District	20,000	0	20,000	20,000	0
Hospital Maintenance	406,739	0	406,739	406,609	(130)
Noxious Weed	199,975	0	199,975	161,028	(38,947)
Noxious Weed Capital Outlay	12,000	0	12,000	0	(12,000)
Special Alcohol Abuse Program	7,508	0	7,508	0	(7,508)
Tourism Promotion	7,800	0	7,800	3,445	(4,355)
Historical Society	2,000	0	2,000	1,863	(137)
Osborne County 911 Fund	168,060	0	168,060	40,400	(127,660)
Health Department Capital Outlay	95,311	0	95,311	49,464	(45,847)
Fire District No. 1 - Operating	56,986	0	56,986	47,550	(9,436)
Fire District No. 2 - Operating	48,775	0	48,775	37,049	(11,726)
Fire District No. 3 - Operating	62,790	0	62,790	55,214	(7,576)
Hawkeye Township Special	32,978	0	32,978	32,766	(212)
Hancock Township Special	43,760	0	43,760	34,890	(8,870)
Sumner Township Special	67,038	0	67,038	66,867	(171)
Covert Township Special	36,088	0	36,088	35,714	(374)
Winfield Township Special	16,050	0	16,050	15,013	(1,037)
Independence Township Special	26,435	0	26,435	26,088	(347)
Grant Township Special	32,652	0	32,652	32,293	(359)
Lawrence Township Special	31,106	0	31,106	30,851	(255)
Victor Township Special	40,641	0	40,641	39,650	(991)
Kill Creek Township Special	34,000	0	34,000	33,362	(638)
Bethany Township Special	26,766	0	26,766	26,165	(601)
Bond and Interest Funds					
Hospital Debt Service	1,111,832	0	1,111,832	897,670	(214,162)
Business Funds					
EMS - Ambulance Service	588,650	570	589,220	422,892	(166,328)
Waste Disposal	250,000	0	250,000	179,546	(70,454)
Solomon Valley E-Waste Coalation	47,000	0	47,000	4,082	(42,918)

* Exempt from Budget Law

OSBORNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Receipts:	Actual	Budget	Variance Over (Under)
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 2,639,898	2,532,587	107,311
Delinquent Tax	37,937	0	37,937
Motor Vehicle Tax	148,661	145,563	3,098
Recreational Vehicle Tax	3,687	3,466	221
16/20M Tax	21,145	20,780	365
Commerical Vehicle Tax	6,942	775	6,167
Watercraft Tax	1,130	1,346	(216)
Intangible Tax	18,145	13,465	4,680
Local Retailers Sales Tax	125,254	130,000	(4,746)
Comp Use Tax	37,944	16,000	21,944
In Lieu of Tax	9,263	0	9,263
Intergovernmental			
Mineral Production	4,774	1,000	3,774
Licenses, Fees and Permits			
County Officer Fees	37,717	40,000	(2,283)
Drivers License Fees	520	400	120
Antique Fees	1,820	1,250	570
Diversion Fees	1,600	1,000	600
Attorney Fees	1,594	340	1,254
Other Fees and Permits	491	900	(409)
Charges for Services			
Copy Machine	2,944	1,250	1,694
Publication Costs	11,303	500	10,803
County Farm Income	9,919	8,500	1,419
Miscellaneous	6,359	0	6,359
Grants	18,512	0	18,512
Sale of Property and Equipment	35,000	0	35,000
Interest on Idle Funds	26,219	7,500	18,719
Interest on Delinquent Tax	79,655	12,000	67,655
Interest on Motor Vehicle	505	300	205
Reimbursed Expenses	39,456	0	39,456
Transfer from Special Vehicle	15,542	0	15,542
Total Receipts	3,343,936	**2,938,922**	**405,014**

OSBORNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	$ 152,347	125,000	27,347
County Clerk	87,506	91,200	(3,694)
County Treasurer	123,624	137,863	(14,239)
County Attorney	86,784	79,850	6,934
Register of Deeds	64,314	62,349	1,965
Sheriff - Department Operations	860,773	852,448	8,325
Unified Court - Operating	31,509	25,500	6,009
Unified Court - Attorney Fees	22,541	31,000	(8,459)
CASA	0	2,500	(2,500)
Courthouse General	110,298	127,000	(16,702)
Audit	41,193	37,000	4,193
Emergency Management	17,998	29,300	(11,302)
Computer Operations	108,280	232,984	(124,704)
IT Department	25,334	22,000	3,334
Copy Machine	3,590	1,500	2,090
Major Building Repairs	30,885	198,568	(167,683)
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	5,000	0	5,000
Transfer to Multi-Year Capital Improvement	0	165,000	(165,000)
Transfers Emergency Management Equipment	9,000	0	9,000
Employee Benefits:			
Social Security/Medicare	154,520	178,500	(23,980)
State Retirement	189,439	240,000	(50,561)
Employee Health Insurance	740,885	1,210,000	(469,115)
Unemployment Insurance	1,927	15,000	(13,073)
Workers' Compensation	31,129	50,000	(18,871)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expense	0	39,456	(39,456)
Total Expenditures	2,913,376	**3,977,928**	**(1,064,552)**
Receipts Over (Under) Expenditures	430,560		
Unencumbered Cash, Beginning	2,054,154		
Unencumbered Cash, Ending	**$ 2,484,714**		

OSBORNE COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Over)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 792,454	776,393	16,061
Delinquent Tax	11,668	0	11,668
Motor Vehicle Tax	45,630	44,677	953
Recreational Vehicle Tax	1,132	1,063	69
16/20M Tax	6,287	6,378	(91)
Commercial Vehicle Tax	2,131	238	1,893
Watercraft Tax	347	413	(66)
Intergovernmental			
Special City County Highway	263,068	245,123	17,945
State Equalization	4,380	0	4,380
Kansas Department of Transportation	50,473	0	50,473
Miscellaneous	0	53,141	(53,141)
Reimbursed Expenses	392,691	0	392,691
Total Receipts	1,570,261	**1,127,426**	**442,835**
Expenditures:			
Personal Services	686,604	600,000	86,604
Commodities	420,639	435,265	(14,626)
Contractual Services	162,073	49,660	112,413
Capital Outlay	0	18,600	(18,600)
Transfer to Special Machinery and Equipment	51,073	50,000	1,073
Transfer to Special Road and Bridge Improvement	250,000	50,000	200,000
Adjustment for Qualifying Budget Credits:			
KDOT Reimbursement	0	50,473	(50,473)
Reimbursed Expenses	0	392,691	(392,691)
Total Expenditures	1,570,389	**1,646,689**	**(76,300)**
Receipts Over (Under) Expenditures	(128)		
Unencumbered Cash, Beginning	479		
Unencumbered Cash, Ending	**$ 351**		

OSBORNE COUNTY, KANSAS
FAIR BUILDING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 13,216	12,938	278
Delinquent Tax	189	0	189
Motor Vehicle Tax	736	718	18
Recreational Vehicle Tax	18	17	1
16/20M Tax	103	103	0
Commerical Vehicle Tax	34	4	30
Watercraft Tax	6	7	(1)
Total Receipts	14,302	**13,787**	**515**
Expenditures:			
Appropriations	14,037	**14,037**	**0**
Receipts Over (Under) Expenditures	265		
Unencumbered Cash, Beginning	4,171		
Unencumbered Cash, Ending	**$ 4,436**		

OSBORNE COUNTY, KANSAS
FAIR PREMIUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 12,900	12,634	266
Delinquent Tax	169	0	169
Motor Vehicle Tax	518	506	12
Recreational Vehicle Tax	13	12	1
16/20M Tax	102	72	30
Commercial Vehicle Tax	24	3	21
Watercraft Tax	4	5	(1)
Total Receipts	13,730	**13,232**	**498**
Expenditures:			
Appropriations	9,000	13,500	(4,500)
Total Expenditures	9,000	**13,500**	**(4,500)**
Receipts Over (Under) Expenditures	4,730		
Unencumbered Cash, Beginning	928		
Unencumbered Cash, Ending	**$ 5,658**		

OSBORNE COUNTY, KANSAS
HEALTH NURSE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 38,951	38,143	808
Delinquent Tax	568	0	568
Motor Vehicle Tax	2,126	2,079	47
Recreational Vehicle Tax	53	49	4
16/20M Tax	307	297	10
Commercial Vehicle Tax	99	11	88
Watercraft Tax	16	19	(3)
Charges for Services			
Patient Fees	74,569	81,000	(6,431)
Grants			
WIC	11,915	10,000	1,915
Immunization	2,206	0	2,206
Bioterrorism	8,651	0	8,651
Other	19,078	10,000	9,078
COVID-19	27,509	0	27,509
Reimbursed Expense	113	0	113
Total Receipts	186,161	**141,598**	**44,563**
Expenditures:			
Personal Services	80,844	78,000	2,844
Commodities	43,528	51,800	(8,272)
Contractual Services	58,290	34,300	23,990
Capital Outlay	1,290	4,000	(2,710)
Adjustment for Qualifying Budget Credits:			
Excess Grants	0	49,359	(49,359)
Reimbursed Expenses	0	113	(113)
Total Expenditures	183,952	**217,572**	**(33,620)**
Receipts Over (Under) Expenditures	2,209		
Unencumbered Cash, Beginning	8,751		
Unencumbered Cash, Ending	**$ 10,960**		

OSBORNE COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 162,304	158,954	3,350
Delinquent Tax	1,646	0	1,646
Motor Vehicle Tax	6,831	6,685	146
Recreational Vehicle Tax	169	159	10
16/20M Tax	884	954	(70)
Commercial Vehicle Tax	319	36	283
Watercraft Tax	52	62	(10)
Charges for Services	300	0	300
Miscellaneous	2,805	0	2,805
Total Receipts	175,310	**166,850**	**8,460**
Expenditures:			
Personal Services	107,653	131,700	(24,047)
Commodities	3,374	5,000	(1,626)
Contractual Services	9,579	28,150	(18,571)
Capital Outlay	4,113	2,000	2,113
Total Expenditures	124,719	**166,850**	**(42,131)**
Receipts Over (Under) Expenditures	50,591		
Unencumbered Cash, Beginning	30,689		
Unencumbered Cash, Ending	**$ 81,280**		

OSBORNE COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	$ 244	0	244
Payroll Deductions	0	0	0
Total Receipts	244	**0**	**244**
Expenditures:			
Employee Health Insurance	0	71,293	(71,293)
Total Expenditures	0	**71,293**	**(71,293)**
Receipts Over (Under) Expenditures	244		
Unencumbered Cash, Beginning	143,178		
Unencumbered Cash, Ending	**$ 143,422**		

OSBORNE COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 51,601	50,539	1,062
Delinquent Tax	662	0	662
Motor Vehicle Tax	2,130	2,084	46
Recreational Vehicle Tax	53	50	3
16/20M Tax	431	297	134
Commercial Vehicle Tax	100	11	89
Watercraft Tax	16	19	(3)
Total Receipts	54,993	**53,000**	**1,993**
Expenditures:			
Personal Services	6,892	6,700	192
Commodities	966	3,000	(2,034)
Contractual Services	26,389	41,300	(14,911)
Transfer to Election Capital Outlay	18,753	2,000	16,753
Total Expenditures	53,000	**53,000**	**0**
Receipts Over (Under) Expenditures	1,993		
Unencumbered Cash, Beginning	3,759		
Unencumbered Cash, Ending	**$ 5,752**		

OSBORNE COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 34,674	33,946	728
Delinquent Tax	480	0	480
Motor Vehicle Tax	1,891	1,849	42
Recreational Vehicle Tax	47	44	3
16/20M Tax	286	264	22
Commercial Vehicle Tax	88	10	78
Watercraft Tax	14	17	(3)
Total Receipts	37,480	**36,130**	**1,350**
Expenditures:			
Appropriations	37,480	**37,930**	**(450)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

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

OSBORNE COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 12,460	12,206	254
Delinquent Tax	186	0	186
Motor Vehicle Tax	687	672	15
Recreational Vehicle Tax	17	16	1
16/20M Tax	100	96	4
Commercial Vehicle Tax	32	4	28
Watercraft Tax	5	6	(1)
Total Receipts	13,487	**13,000**	**487**
Expenditures:			
Appropriations	13,487	**14,000**	**(513)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

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

OSBORNE COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 18,943	18,520	423
Delinquent Tax	256	0	256
Motor Vehicle Tax	936	915	21
Recreational Vehicle Tax	23	22	1
16/20M Tax	138	131	7
Commercial Vehicle Tax	44	5	39
Watercraft Tax	7	8	(1)
Total Receipts	20,347	**19,601**	**746**
Expenditures:			
Appropriations	20,000	**20,000**	**0**
Receipts Over (Under) Expenditures	347		
Unencumbered Cash, Beginning	619		
Unencumbered Cash, Ending	**$ 966**		

OSBORNE COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 377,572	382,884	(5,312)
Delinquent Tax	5,217	0	5,217
Motor Vehicle Tax	21,125	20,196	929
Recreational Vehicle Tax	524	481	43
16/20M Tax	3,015	2,883	132
Commercial Vehicle Tax	986	108	878
Watercraft Tax	161	187	(26)
Total Receipts	408,600	**406,739**	**1,861**
Expenditures:			
Appropriations	406,609	**406,739**	**(130)**
Receipts Over (Under) Expenditures	1,991		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 1,991**		

OSBORNE COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 94,392	92,371	2,021
Delinquent Tax	1,323	0	1,323
Motor Vehicle Tax	5,158	5,049	109
Recreational Vehicle Tax	128	120	8
16/20M Tax	754	721	33
Commercial Vehicle Tax	241	27	214
Watercraft Tax	39	47	(8)
Charges for Services and Reimbursements	74,565	90,885	(16,320)
Total Receipts	176,600	**189,220**	**(12,620)**
Expenditures:			
Personal Services	76,164	79,000	(2,836)
Commodities	65,776	105,850	(40,074)
Contractual Services	9,088	13,125	(4,037)
Capital Outlay	0	0	0
Transfer to Noxious Weed Capital Outlay	10,000	2,000	8,000
Total Expenditures	161,028	**199,975**	**(38,947)**
Receipts Over (Under) Expenditures	15,572		
Unencumbered Cash, Beginning	25,258		
Unencumbered Cash, Ending	**$ 40,830**		

OSBORNE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Sale of Equipment	$ 0	0	0
Transfer from Noxious Weed	10,000	2,000	8,000
Total Receipts	10,000	**2,000**	**8,000**
Expenditures:			
Capital Outlay	0	**12,000**	**(12,000)**
Receipts Over (Under) Expenditures	10,000		
Unencumbered Cash, Beginning	21,107		
Unencumbered Cash, Ending	**$ 31,107**		

OSBORNE COUNTY, KANSAS
SPECIAL ALCOHOL ABUSE PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental	$ 177	**850**	**(673)**
Expenditures:			
Contractual Services	0	**7,508**	**(7,508)**
Receipts Over (Under) Expenditures	177		
Unencumbered Cash, Beginning	13,404		
Unencumbered Cash, Ending	**$ 13,581**		

OSBORNE COUNTY, KANSAS
TOURISM PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
State of Kansas	$ 2,737	4,200	(1,463)
Expenditures:			
Contractual Services	3,445	**7,800**	**(4,355)**
Receipts Over (Under) Expenditures	(708)		
Unencumbered Cash, Beginning	2,688		
Unencumbered Cash, Ending	**$ 1,980**		

OSBORNE COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,888	1,852	36
Delinquent Tax	27	0	27
Motor Vehicle Tax	102	100	2
Recreational Vehicle Tax	2	2	0
16/20M Tax	15	14	1
Commercial Vehicle Tax	5	1	4
Watercraft Tax	1	1	0
Total Receipts	2,040	**1,970**	**70**
Expenditures:			
Appropriations	1,863	**2,000**	**(137)**
Receipts Over (Under) Expenditures	177		
Unencumbered Cash, Beginning	59		
Unencumbered Cash, Ending	**$ 236**		

OSBORNE COUNTY, KANSAS
OSBORNE COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursement from General	$ 0	0	0
911 Tax	83,813	45,000	38,813
Total Receipts	83,813	**45,000**	**38,813**
Expenditures:			
Contractual Services	40,400	**168,060**	**(127,660)**
Receipts Over (Under) Expenditures	43,413		
Unencumbered Cash, Beginning	308,709		
Unencumbered Cash, Ending	**$ 352,122**		

OSBORNE COUNTY, KANSAS
HEALTH DEPARTMENT CAPITAL OUTLAY
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from Health Nurse	$ 0	0	0
Expenditures:			
Capital Outlay	49,464	95,311	(45,847)
Receipts Over (Under) Expenditures	(49,464)		
Unencumbered Cash, Beginning	94,662		
Unencumbered Cash, Ending	**$ 45,198**		

OSBORNE COUNTY, KANSAS
FIRE DISTRICT NO. 1
OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 38,999	39,376	(377)
Delinquent Tax	97	0	97
Motor Vehicle Tax	1,620	1,317	303
Recreational Vehicle Tax	42	48	(6)
16/20M Tax	486	446	40
Commerical Vehicle Tax	105	59	46
Watercraft Tax	14	19	(5)
Reimbursed Expense	255	0	255
Total Receipts	41,618	**41,265**	**353**
Expenditures:			
Commodities	7,111	12,500	(5,389)
Contractual Services	18,391	11,000	7,391
Capital Outlay	48	0	48
Transfer to OFD #1 Special Machinery and Equipment	22,000	33,486	(11,486)
Total Expenditures	47,550	**56,986**	**(9,436)**
Receipts Over (Under) Expenditures	(5,932)		
Unencumbered Cash, Beginning	13,367		
Unencumbered Cash, Ending	**$ 7,435**		

OSBORNE COUNTY, KANSAS
FIRE DISTRICT NO. 2
OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 32,280	34,122	(1,842)
Delinquent Tax	145	0	145
Motor Vehicle Tax	1,312	1,416	(104)
Recreational Vehicle Tax	34	22	12
16/20M Tax	196	219	(23)
Commercial Vehicle Tax	152	168	(16)
Watercraft Tax	3	0	3
Transfer from OFD #2 Special Machinery & Equipment	4,000	0	4,000
Total Receipts	38,122	**35,947**	**2,175**
Expenditures:			
Commodities	7,868	4,000	3,868
Contractual Services	29,181	26,056	3,125
Transfer to OFD #2 Special Machinery & Equipment	0	18,719	(18,719)
Total Expenditures	37,049	**48,775**	**(11,726)**
Receipts Over (Under) Expenditures	1,073		
Unencumbered Cash, Beginning	697		
Unencumbered Cash, Ending	**$ 1,770**		

OSBORNE COUNTY, KANSAS
FIRE DISTRICT NO. 3
OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 49,109	49,442	(333)
Delinquent Tax	500	0	500
Motor Vehicle Tax	1,439	1,377	62
Recreational Vehicle Tax	72	39	33
16/20M Tax	457	453	4
Commercial Vehicle Tax	51	83	(32)
Watercraft Tax	7	14	(7)
Reimbursed Expense	50	0	50
Total Receipts	51,685	**51,408**	**277**
Expenditures:			
Commodities	8,521	15,500	(6,979)
Contractual Services	13,494	16,500	(3,006)
Capital Outlay	3,199	0	3,199
Transfer to OFD #3 Special Machinery & Equipment	30,000	30,790	(790)
Total Expenditures	55,214	**62,790**	**(7,576)**
Receipts Over (Under) Expenditures	(3,529)		
Unencumbered Cash, Beginning	7,970		
Unencumbered Cash, Ending	**$ 4,441**		

OSBORNE COUNTY, KANSAS
HAWKEYE TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 29,448	28,299	1,149
Delinquent Tax	246	0	246
Motor Vehicle Tax	886	757	129
Recreational Vehicle Tax	138	14	124
16/20M Tax	203	209	(6)
Watercraft Tax	2	19	(17)
Intangible Tax	419	367	52
State of Kansas	1,424	1,300	124
Total Receipts	32,766	**30,965**	**1,801**
Expenditures:			
Contractual Services	32,766	32,978	(212)
Transfer to Hawkeye Township Special Road	0	0	0
Total Expenditures	32,766	**32,978**	**(212)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ 0		

OSBORNE COUNTY, KANSAS
HANCOCK TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 41,041	39,086	1,955
Motor Vehicle Tax	432	348	84
Recreational Vehicle Tax	47	28	19
16/20M Tax	567	551	16
Commercial Vehicle Tax	0	47	(47)
Watercraft Tax	13	16	(3)
Intangible Tax	99	75	24
State of Kansas	1,161	1,100	61
Total Receipts	43,360	**41,251**	**2,109**
Expenditures:			
Contractual Services	23,950	43,760	(19,810)
Transfer to Hancock Township Special Road	10,940	0	10,940
Total Expenditures	34,890	**43,760**	**(8,870)**
Receipts Over (Under) Expenditures	8,470		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ 8,470		

OSBORNE COUNTY, KANSAS
SUMNER TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 60,587	58,297	2,290
Delinquent Tax	1,192	0	1,192
Motor Vehicle Tax	2,027	2,083	(56)
Recreational Vehicle Tax	70	56	14
16/20M Tax	679	711	(32)
Commercial Vehicle Tax	201	209	(8)
Watercraft Tax	23	31	(8)
Intangible Tax	667	500	167
Miscellaneous	9	0	9
State of Kansas	1,412	1,330	82
Total Receipts	66,867	**63,217**	**3,650**
Expenditures:			
Contractual Services	66,386	67,038	(652)
Transfer to Sumner Township Special Road	481	0	481
Total Expenditures	66,867	**67,038**	**(171)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
COVERT TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 33,245	32,412	833
Delinquent Tax	395	0	395
Motor Vehicle Tax	538	427	111
16/20M Tax	229	258	(29)
Watercraft Tax	3	2	1
Intangible Tax	136	170	(34)
State of Kansas	1,168	1,100	68
Total Receipts	35,714	**34,369**	**1,345**
Expenditures:			
Contractual Services	35,187	36,088	(901)
Transfer to Covert Township Special Road	527	0	527
Total Expenditures	35,714	**36,088**	**(374)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
WINFIELD TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 14,527	13,853	674
Delinquent Tax	148	0	148
Motor Vehicle Tax	373	400	(27)
Recreational Vehicle Tax	8	6	2
16/20M Tax	52	61	(9)
Watercraft	0	1	(1)
Intangible Tax	31	38	(7)
State of Kansas	772	730	42
Total Receipts	15,911	**15,089**	**822**
Expenditures:			
Contractual Services	11,000	16,050	(5,050)
Transfer to Winfield Township Special Road	4,013	0	4,013
Total Expenditures	15,013	**16,050**	**(1,037)**
Receipts Over (Under) Expenditures	898		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 898**		

OSBORNE COUNTY, KANSAS
INDEPENDENCE TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 22,604	21,891	713
Delinquent Tax	2	0	2
Motor Vehicle Tax	702	592	110
Recreational Vehicle Tax	8	16	(8)
16/20M Tax	207	274	(67)
Watercraft Tax	0	6	(6)
Intangible Tax	1,530	1,580	(50)
State of Kansas	1,052	950	102
Total Receipts	26,105	**25,309**	**796**
Expenditures:			
Contractual Services	19,479	26,435	(6,956)
Transfer to Independence Township Special Road	6,609	0	6,609
Total Expenditures	26,088	**26,435**	**(347)**
Receipts Over (Under) Expenditures	17		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 17**		

OSBORNE COUNTY, KANSAS
GRANT TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 29,586	28,530	1,056
Delinquent Tax	102	0	102
Motor Vehicle Tax	682	640	42
Recreational Vehicle Tax	0	25	(25)
16/20M Tax	612	531	81
Commercial Vehicle Tax	0	96	(96)
Intangible Tax	40	31	9
State of Kansas	1,271	1,200	71
Total Receipts	32,293	**31,053**	**1,240**
Expenditures:			
Contractual Services	30,465	32,652	(2,187)
Transfer to Grant Township Special Road	1,828	0	1,828
Total Expenditures	32,293	**32,652**	**(359)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
LAWRENCE TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 27,346	26,041	1,305
Delinquent Tax	14	0	14
Motor Vehicle Tax	518	410	108
Recreational Vehicle Tax	7	7	0
16/20M Tax	311	238	73
Watercraft Tax	2	3	(1)
Intangible Tax	1,293	1,150	143
State of Kansas	1,360	1,250	110
Total Receipts	30,851	**29,099**	**1,752**
Expenditures:			
Contractual Services	30,851	31,106	(255)
Transfer to Lawrence Township Special Road	0	0	0
Total Expenditures	30,851	**31,106**	**(255)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
VICTOR TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 38,695	36,986	1,709
Motor Vehicle Tax	281	461	(180)
16/20M Tax	180	174	6
Watercraft Tax	1	3	(2)
State of Kansas	1,258	1,200	58
Total Receipts	40,415	**38,824**	**1,591**
Expenditures:			
Contractual Services	29,490	40,641	(11,151)
Transfer to Victor Township Special Road	10,160	0	10,160
Total Expenditures	39,650	**40,641**	**(991)**
Receipts Over (Under) Expenditures	765		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 765**		

OSBORNE COUNTY, KANSAS
KILL CREEK TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 30,961	30,781	180
Delinquent Tax	12	0	12
Motor Vehicle Tax	163	259	(96)
16/20M Tax	139	139	0
Intangible Tax	871	0	871
State of Kansas	1,213	1,200	13
Miscellaneous	3	0	3
Total Receipts	33,362	**32,379**	**983**
Expenditures:			
Contractual Services	25,646	34,000	(8,354)
Transfer to Kill Creek Township Special Road	7,716	0	7,716
Total Expenditures	33,362	**34,000**	**(638)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
BETHANY TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 21,988	22,608	(620)
Delinquent Tax	192	0	192
Motor Vehicle Tax	1,837	1,566	271
Recreational Vehicle Tax	21	31	(10)
16/20M Tax	185	213	(28)
Commercial Vehicle Tax	36	56	(20)
Watercraft Tax	12	14	(2)
Intangible Tax	623	720	(97)
State of Kansas	1,271	1,175	96
Total Receipts	26,165	**26,383**	**(218)**
Expenditures:			
Contractual Services	25,459	26,766	(1,307)
Transfer to Bethany Township Special Road	706	0	706
Total Expenditures	26,165	**26,766**	**(601)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
HOSPITAL DEBT SERVICE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 615,622	600,410	15,212
Deliquent Tax	5,854	0	5,854
Motor Vehicle Tax	34,329	32,818	1,511
Recreational Vehicle Tax	851	781	70
16/20M Tax	4,899	4,685	214
Commercial Vehicle Tax	1,603	175	1,428
Watercraft Tax	261	303	(42)
Reimbursement from Osborne County Memorial Hospital	448,835	462,737	(13,902)
Total Receipts	1,112,254	**1,101,909**	**10,345**
Expenditures:			
Principal	433,095	445,005	(11,910)
Interest	464,575	480,468	(15,893)
Cash Basis Reserve	0	186,359	(186,359)
Total Expenditures	897,670	**1,111,832**	**(214,162)**
Receipts Over (Under) Expenditures	214,584		
Unencumbered Cash, Beginning	471,028		
Unencumbered Cash, Ending	**$ 685,612**		

OSBORNE COUNTY, KANSAS
EMS - AMBULANCE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 531,420	520,610	10,810
Delinquent Tax	4,868	0	4,868
Motor Vehicle Tax	12,358	12,099	259
Recreational Vehicle Tax	306	288	18
16/20M Tax	2,677	1,727	950
Commercial Vehicle Tax	577	65	512
Watercraft Tax	94	112	(18)
Charges for Services	23,586	0	23,586
City of Osborne EMS Service	11,250	0	11,250
Miscellaneous	26	0	26
Reimbursed Expenses	570	0	570
Total Receipts	587,732	**534,901**	**52,831**
Expenditures:			
Contractual Services	422,892	564,000	(141,108)
Capital Outlay	0	24,650	(24,650)
Transfer to Special Ambulance	0	0	0
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	0	570	(570)
Total Expenditures	422,892	**589,220**	**(166,328)**
Receipts Over (Under) Expenditures	164,840		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 164,840**		

OSBORNE COUNTY, KANSAS
WASTE DISPOSAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Special Assessments	$ 145,157	178,500	(33,343)
Collections	17,262	17,500	(238)
Recycle Material Sold	3,324	2,600	724
Transfer from Landfill Equipment	0	48,000	(48,000)
Miscellaneous	310	0	310
Reimbursed Expenses	2,412	0	2,412
Total Receipts	168,465	**246,600**	**(78,135)**
Expenditures:			
Personal Services	63,119	70,000	(6,881)
Commodities	27,051	17,500	9,551
Contractual Services	57,163	53,973	3,190
Capital Outlay	0	8,500	(8,500)
Lease Payments	22,585	24,883	(2,298)
Transfer to Landfill Equipment	9,628	75,144	(65,516)
Total Expenditures	179,546	**250,000**	**(70,454)**
Receipts Over (Under) Expenditures	(11,081)		
Unencumbered Cash, Beginning	12,133		
Unencumbered Cash, Ending	**$ 1,052**		

OSBORNE COUNTY, KANSAS
SOLOMON VALLEY E-WASTE COALITION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Membership Dues	$ 9,000	12,000	(3,000)
Recycle Material Sold	0	0	0
Total Receipts	9,000	**12,000**	**(3,000)**
Expenditures:			
Commodities	28	6,500	(6,472)
Contractual Services	4,054	2,430	1,624
Capital Outlay	0	20,070	(20,070)
Transer to E-Waste Equipment	0	18,000	(18,000)
Total Expenditures	4,082	**47,000**	**(42,918)**
Receipts Over (Under) Expenditures	4,918		
Unencumbered Cash, Beginning	48,879		
Unencumbered Cash, Ending	**$ 53,797**		

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Attorney Capital Outlay	Appraiser Capital Outlay	Treasurer Capital Outlay	Emergency Management Equipment
Receipts:				
Transfer from General	$ 0	0	0	9,000
Transfer from Appraiser's Cost	0	0	0	0
Total Receipts	0	0	0	9,000
Expenditures:				
Capital Outlay	0	0	0	0
Total Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	0	0	0	9,000
Unencumbered Cash, Beginning	2,326	35,699	8,935	33,570
Unencumbered Cash, Ending	**$ 2,326**	**35,699**	**8,935**	**42,570**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Computer Capital Outlay	Election Capital Outlay	Special Machinery and Equipment	Special Ambulance
Receipts:				
Transfer from Road & Bridge	$ 0	0	51,073	0
Transfer from General	5,000	0	0	0
Transfer from Election	0	18,753	0	0
Transfer from EMS - Ambulance Service	0	0	0	0
Transfer from Special Vehicle	5,000	0	0	0
Total Receipts	10,000	18,753	51,073	0
Expenditures:				
Capital Outlay	0	0	55,000	0
Transfer to EMS - Ambulance Service	0	0	0	0
Total Expenditures	0	0	55,000	0
Receipts Over (Under) Expenditures	10,000	18,753	(3,927)	0
Unencumbered Cash, Beginning	20,000	25,000	821,262	69,116
Unencumbered Cash, Ending	**$ 30,000**	**43,753**	**817,335**	**$ 69,116**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Register of Deeds Equipment	District Court Equipment	Sheriff Equipment
Receipts:			
Miscellaneous	$ 0	0	500
VIN Fees	0	0	4,840
Transfer from General Fund	0	0	0
Total Receipts	0	0	5,340
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	5,905	0	46,675
Total Expenditures	5,905	0	46,675
Receipts Over (Under) Expenditures	(5,905)	0	(41,335)
Unencumbered Cash, Beginning	16,218	0	169,550
Unencumbered Cash, Ending	**$ 10,313**	**0**	**128,215**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	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	1,000	36,506	0
Reimbursed Expenses	0	14,000	0	0
Grants	0	0	0	0
Transfer from OFD No. 1 - General	0	22,000	0	0
Transfer from OFD No. 2 - General	0	0	0	0
Transfer from Waste Disposal	9,628	0	0	0
Total Receipts	9,628	37,000	36,506	0
Expenditures:				
Transfer to Waste Disposal	0	0	0	0
Transfer to OFD No. 2 - General	0	0	0	4,000
Capital Outlay	0	874	20,500	35,000
Total Expenditures	0	874	20,500	39,000
Receipts Over (Under) Expenditures	9,628	36,126	16,006	(39,000)
Unencumbered Cash, Beginning	94,272	125,045	60,000	56,322
Unencumbered Cash, Ending	**103,900**	**161,171**	**76,006**	**17,322**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Fire District No. 3 Special Machinery and Equipment	Fire District No. 3 Memorial	Fire District No. 3 Grant
Receipts:			
Reimbursed Expense	$ 0	0	0
Donations	1,000	0	1,075
Sale of Equipment	16,500	0	0
Transfer from OFD No. 3 - General	30,000	0	0
Total Receipts	47,500	0	1,075
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	60,503	0	0
Total Expenditures	60,503	0	0
Receipts Over (Under) Expenditures	(13,003)	0	1,075
Unencumbered Cash, Beginning	124,872	4,485	750
Unencumbered Cash, Ending	**$ 111,869**	**4,485**	**1,825**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Special Road and Bridge Improvement	Special Vehicle Fees	Prosecuting Attorney Fund
Receipts:			
Fees from District Court	$ 0	0	288
State of Kansas	0	222	0
Motor Vehicle Fees	0	41,957	0
Reimbursed Expenses	0	396	0
Transfer from Road and Bridge	250,000	0	0
Total Receipts	250,000	42,575	288
Expenditures:			
Personal Services	0	9,422	0
Commodities	87,479	5,466	0
Contractual Services	22,970	5,486	0
Capital Outlay	0	3,189	0
Procecutor's Training	0	0	155
Transfer to Computer Capital Outlay	0	5,000	0
Transfer to General	0	15,542	0
Total Expenditures	110,449	44,105	155
Receipts Over (Under) Expenditures	139,551	(1,530)	133
Unencumbered Cash, Beginning	819,089	15,542	4,626
Unencumbered Cash, Ending	**$ 958,640**	**14,012**	**4,759**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Grants	Courthouse Centennial	ARPA Grant
Receipts:			
Federal Aid	$ 0	0	7,811
State of Kansas	0	0	0
	0		
Grants	0	0	0
Total Receipts	0	0	7,811
Expenditures:			
Commodities	0	0	0
Contractual Services	8,671	0	0
Grant Expenses - County	0	0	0
Total Expenditures	8,671	0	0
Receipts Over (Under) Expenditures	(8,671)	0	7,811
Unencumbered Cash, Beginning	8,671	500	176,831
Unencumbered Cash, Ending	**$ 0**	**500**	**184,642**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	JJA Health Grant	Veterans Memorial	WIC Grant
Receipts:			
Grants	$ 0	0	208,959
Patient Fees	0	0	0
Total Receipts	0	0	208,959
Expenditures:			
Project Expenditures	0	0	208,958
Receipts Over (Under) Expenditures	0	0	1
Unencumbered Cash, Beginning	154	3,589	2
Unencumbered Cash, Ending	**$ 154**	**3,589**	**3**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:			
Recording Fees	$ 5,266	1,033	1,033
Interest on Idle Funds	0	6	5
Total Receipts	5,266	1,039	1,038
Expenditures:			
Technology Expenditures	1,531	2,393	2,392
Receipts Over (Under) Expenditures	3,735	(1,354)	(1,354)
Unencumbered Cash, Beginning	15,583	6,715	5,945
Unencumbered Cash, Ending	**$ 19,318**	**5,361**	**4,591**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Covert Township Special Road	Grant Township Special Road	Hancock Township Special Road
Receipts:			
Transfer from Covert Township Special	$ 527	0	0
Transfer from Grant Township Special	0	1,828	0
Transfer from Hancock Township Special	0	0	10,940
Total Receipts	527	1,828	10,940
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	0	0	0
Total Expenditures	0	0	0
Receipts Over (Under) Expenditures	527	1,828	10,940
Unencumbered Cash, Beginning	23,337	14,907	17,172
Unencumbered Cash, Ending	**$ 23,864**	**16,735**	**28,112**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	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	6,609	0	0
Transfer from Kill Creek Township Special	0	0	7,716	0
Transfer from Lawrence Township Special	0	0	0	0
Total Receipts	0	6,609	7,716	0
Expenditures:				
Contractual Services	3,335	0	0	6,538
Capital Outlay	0	0	0	0
Total Expenditures	3,335	0	0	6,538
Receipts Over (Under) Expenditures	(3,335)	6,609	7,716	(6,538)
Unencumbered Cash, Beginning	18,635	30,208	37,741	24,505
Unencumbered Cash, Ending	**$ 15,300**	**36,817**	**45,457**	**17,967**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Sumner Township Special Road	Victor Township Special Road	Winfield Township Special Road	Bethany Township Special Road
Receipts:				
Transfer from Sumner Township Special	$ 481	0	0	0
Transfer from Victor Township Special	0	10,160	0	0
Transfer from Winfield Township Special	0	0	4,013	0
Transfer from Bethany Township Special	0	0	0	706
Total Receipts	481	10,160	4,013	706
Expenditures:				
Contractual Services	0	0	0	5,822
Capital Outlay	0	0	0	0
Total Expenditures	0	0	0	5,822
Receipts Over (Under) Expenditures	481	10,160	4,013	(5,116)
Unencumbered Cash, Beginning	19,985	2,049	17,005	5,822
Unencumbered Cash, Ending	**$ 20,466**	**12,209**	**21,018**	**706**

OSBORNE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	7,852,199	11,227,127	11,217,668	7,861,658
Real Estate Redemptions	236,938	136,041	244,465	128,514
Partial Payment	12,677	50,975	51,427	12,225
Advance Tax	184	0	0	184
Motor Vehicle Tax	128,315	613,372	606,332	135,355
Recreational Vehicle	2,785	14,493	15,007	2,271
Commercial Motor Vehicle Tax	1,515	121,869	121,241	2,143
Residential Use Tax	8	2,876	2,879	5
Escrow Account	17	0	0	17
LAVTR	30	0	0	30
Sales and Compensating Use Tax	18,736	285,854	296,754	7,836
Motor Vehicle License Fees	0	418,751	418,751	0
Neighborhood Revitalization	0	47,335	47,335	0
Total Distributable Funds	8,253,404	12,918,693	13,021,859	8,150,238
State Funds:				
State Education Building	0	69,700	69,700	0
Institutional Building	0	35,025	35,025	0
Total State Funds	0	104,725	104,725	0
Subdivision Funds:				
Unified School Districts	1,334	3,049,706	3,049,588	1,452
Cemeteries	41	51,129	51,144.21	26
Townships	4,179	356,086	360,265	0
Cities	3	1,346,382	1,346,385	0
Regional Library	0	84,204	84,204	0
Irrigation District	19	391,693	391,712	0
Extension District	0	100,405	100,405	0
Watershed Districts	0	596	596	0
Fire Districts	276	109,484	109,686	74
Hospital Sales Tax	0	603,362	603,362	0
Total Tax Accounts	5,852	6,093,047	6,097,347	1,552

OSBORNE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 652	6,373	6,396	629
Clerk of District Court				
Court Trust	229	41,895	40,480	1,644
Register of Deeds	385	51,352	49,238	2,499
County Treasurer:				
Heritage Trust	925	2,689	3,404	210
Bond Supervision Fee	0	145	0	145
Cash Over & Short	199	4,390	1,661	2,928
Payroll Withholding	1,530	0	0	1,530
Employee Cafeteria Plan	2,193	14,198	13,698	2,693
Cereal Malt Beverage Stamp	0	25	25	0
Payroll Clearing	64	0	0	64
Drivers Licenses	0	12,376	12,376	0
Stray Animals	609	0	609	0
Total County Officer Accounts	6,786	133,443	127,887	12,342
Total Agency Funds	**$ 8,266,042**	**19,249,908**	**19,351,818**	**8,164,132**