

OSBORNE COUNTY, KANSAS

Osborne, Kansas

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2019

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, 2019

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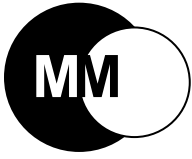
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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Osborne, Osborne, Kansas, a Municipality, as of and for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Osborne County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and the accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Osborne County, Kansas, as of December 31, 2019, 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, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

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

Other Information

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

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

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

In accordance with Government Auditing Standards, we have also issued our report dated September 14, 2020, on our consideration of Osborne County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Osborne County's internal control over financial reporting and compliance.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 14, 2020

OSBORNE COUNTY, KANSAS

STATEMENT 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Page 1

Regulatory Basis

For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	\$ 1,306,766	0	3,065,641	2,964,561	1,407,846	19,368	1,427,214
Special Purpose Funds							
Road and Bridge	2,040	0	1,555,988	1,556,045	1,983	257	2,240
Fair Building	744	0	14,157	14,037	864	0	864
Fair Premium	682	0	13,196	10,000	3,878	0	3,878
Health Nurse	62,143	0	159,087	169,331	51,899	2,227	54,126
Appraiser's Cost	33,848	0	113,998	116,829	31,017	6	31,023
Employee Benefits	136,635	0	1,856	0	138,491	0	138,491
Direct Election	5,277	0	45,046	38,624	11,699	0	11,699
Mental Health	0	0	32,483	32,483	0	0	0
Mental Retardation	0	0	13,206	13,206	0	0	0
Conservation District	268	0	18,158	18,000	426	0	426
Hospital Maintenance	19,026	0	373,227	392,138	115	0	115
Noxious Weed	1,974	0	184,361	182,915	3,420	0	3,420
Noxious Weed Capital Outlay	13,157	0	8,250	7,500	13,907	0	13,907
Special Alcohol Abuse Program	11,821	0	877	0	12,698	0	12,698
Tourism Promotion	8,953	0	4,177	0	13,130	0	13,130
Historical Society	102	0	2,025	2,000	127	0	127
Osborne County 911 Fund	237,987	0	52,148	43,012	247,123	779	247,902
Health Department Capital Outlay	94,662	0	0	0	94,662	0	94,662
Special Machinery and Equipment	480,834	0	233,288	83,000	631,122	0	631,122
Computer Capital Outlay	46,114	0	23,980	70,094	0	23,980	23,980
Election Capital Outlay	29,000	0	10,000	0	39,000	0	39,000
Register of Deeds Equipment	4,418	0	0	0	4,418	0	4,418
District Court Equipment	16,977	0	0	16,977	0	0	0
Sheriff Equipment	53,191	0	12,313	25,763	39,741	0	39,741

(Continued)

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

OSBORNE COUNTY, KANSAS

STATEMENT 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Page 2

Regulatory Basis

For the Year Ended December 31, 2019

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	2,331	0	40,518	35,945	6,904	196	7,100
Special Machinery and Equipment	76,169	0	23,000	14,806	84,363	0	84,363
Fire District No. 2:							
Operating	5,830	0	32,751	23,951	14,630	3	14,633
Special Machinery and Equipment	29,032	0	15,127	19,512	24,647	0	24,647
Fire District No. 3:							
Operating	3,000	0	47,234	47,155	3,079	242	3,321
Special Machinery and Equipment	99,318	0	8,351	0	107,669	0	107,669
Memorial	4,105	0	0	0	4,105	0	4,105
Grant	8,050	0	37,827	0	45,877	0	45,877
Hawkeye Township Special	0	0	30,258	30,258	0	0	0
Hancock Township Special	0	0	41,741	41,741	0	0	0
Sumner Township Special	0	0	61,572	61,572	0	0	0
Covert Township Special	0	0	33,484	33,484	0	0	0
Winfield Township Special	0	0	15,107	15,107	0	0	0
Independence Township Special	0	0	23,771	23,771	0	0	0
Grant Township Special	0	0	31,471	31,471	0	0	0
Lawrence Township Special	0	0	28,686	28,686	0	0	0
Victor Township Special	0	0	39,052	39,052	0	0	0
Kill Creek Township Special	0	0	35,525	35,525	0	0	0
Bethany Township Special	0	0	24,435	24,435	0	0	0
Special Vehicle Fees	12,546	0	41,437	43,241	10,742	0	10,742
Prosecuting Attorney Training	4,170	0	248	124	4,294	0	4,294
Ambulance Memorial	2,702	0	225	1,775	1,152	0	1,152
Courthouse Centennial	500	0	0	0	500	0	500
WIC Grant Fund	2	0	222,978	222,978	2	0	2
JJA Health Grant	154	0	0	0	154	0	154
Veterans Memorial	3,589	0	0	0	3,589	0	3,589
Wireless E-911 Grant	0	0	0	0	0	0	0

(Continued)

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

OSBORNE COUNTY, KANSAS

STATEMENT 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Page 3

Regulatory Basis

For the Year Ended December 31, 2019

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	17,446	0	8,307	6,017	19,736	0	19,736
County Clerk Technology	3,583	0	2,071	1,286	4,368	0	4,368
County Treasurer Technology	3,256	0	2,070	1,912	3,414	0	3,414
Special Road and Bridge Improvement	645,352	0	233,288	199,274	679,366	0	679,366
Treasurer Capital Outlay	9,935	0	0	0	9,935	0	9,935
Emergency Management Equipment	29,570	0	0	0	29,570	0	29,570
Attorney Capital Outlay	2,326	0	0	0	2,326	0	2,326
Appraiser Capital Outlay	15,638	0	0	0	15,638	0	15,638
Covert Township Special Road	14,704	0	210	0	14,914	0	14,914
Grant Township Special Road	31,247	0	1,191	8,617	23,821	0	23,821
Hancock Township Special Road	10,977	0	413	0	11,390	0	11,390
Hawkeye Township Special Road	15,267	0	1,818	0	17,085	0	17,085
Independence Township Special Road	29,047	0	2,036	4,899	26,184	0	26,184
Kill Creek Township Special Road	27,199	0	3,220	0	30,419	0	30,419
Lawrence Township Special Road	19,975	0	3,004	0	22,979	0	22,979
Sumner Township Special Road	17,922	0	290	0	18,212	0	18,212
Victor Township Special Road	9,293	0	2,276	9,000	2,569	0	2,569
Winfield Township Special Road	11,475	0	2,176	0	13,651	0	13,651
Bethany Township Special Road	2,989	0	95	0	3,084	0	3,084
Bond and Interest Funds							
Hospital Debt Service	205	0	560,915	0	561,120	0	561,120
Business Funds							
EMS - Ambulance Service	39,930	0	634,799	484,438	190,291	4,024	194,315
Special Ambulance	81,578	0	285	0	81,863	0	81,863
Waste Disposal	5,330	0	193,742	197,426	1,646	1,105	2,751
Solomon Valley E-Waste Coalation	33,581	0	10,848	10,056	34,373	0	34,373
Landfill Equipment	74,408	0	24,000	0	98,408	0	98,408
Capital Project Funds							
OCMH Bond Construction	14,886	0	10,856,149	12,647,224	(1,776,189)	1,776,226	37
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,985,236</u>	<u>0</u>	<u>19,315,463</u>	<u>20,101,253</u>	<u>3,199,446</u>	<u>1,828,413</u>	<u>5,027,859</u>

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

OSBORNE COUNTY, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2019

STATEMENT 1
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Cash on Hand	
County Treasurer	\$ 900
Sheriff	500
 The Farmers Bank - Osborne, Kansas	
Checking Accounts	675,646
Money Market Accounts	1,301,067
 State Bank of Downs - Downs, Kansas	
Money Market Accounts	1,760,906
 Sunflower Bank N.A. - Osborne, Kansas	
Checking Accounts	1,021,407
NOW Account	20,000
Money Market Account	6,566,837
 Security Bank of KC - Kansas City, Kansas	
Money Market Account	37
 Southwind Bank - Natoma, Kansas	
Checking Account	26,477
Money Market Account	<u>1,474,207</u>
 Total Cash	12,847,984
 Less Agency Funds per Schedule 3	<u>(7,820,125)</u>
 Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 5,027,859</u></u>

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

OSBORNE COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2019

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 2019:

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

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

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

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

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

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

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

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

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

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Road & Bridge, EMS-Ambulance Service, Hospital, Fair Premium, Mental Health, Mental Retardation, Noxious Weed Capital Outlay, Fire District No. 2, Fire District No. 3, Hawkeye Township, Hancock Township, Sumner Township, Winfield Township, Grant Township, Lawrence Township and Victor Township were amended in this manner during the year ended December 31, 2019.

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

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

Cash Basis Compliance. K.S.A 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The OCMH Bond Construction Fund incurred indebtedness in excess of the available cash balances by \$1,776,189. The KMAAG requires the County to present its financial statement on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget law of Kansas. The KMAAG regulatory basis of accounting involves the recognition of encumbrance obligations to arrive at a net unencumbered cash balance for each fund. The fund has sufficient temporary note proceeds to cover the respective deficit cash balance as of December 31, 2019. Although not specifically allowed as an exception to the cash basis law in the statutes, that State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as those proceeds are sufficient to eliminate the deficient balance.

3. Deposits and Investments

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$12,818,543 and the bank balance was \$13,133,075. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,574,268 was covered by federal depository insurance and \$11,558,807 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, 2019, the County held no investments except for certificates of deposit which are considered as a component of deposits.

Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Osborne County, Kansas, were \$208,944 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the county's proportionate share of the collective net pension liability reported by KPERS was \$1,597,881. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The county's proportion of the net pension liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

5. Other Capital Projects

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

		Project Authorization	Expenditures to Date
OCMH Bond Construction	\$	18,737,117	13,783,031

6. Other Long-Term Obligations from Operations

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

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, 2019.

Compensated Absences. The County's compensated absence policy permits employees, after having completed six full months of continuous employment, accumulate one working day a month to be credited to their vacation leave with a total accumulation of time not to exceed thirty days. An employee who leaves Osborne County after one year of continuous employment will be paid the unused balance of vacation leave credited to his record. The cost of accumulated vacation pay as of December 31, 2019 was \$92,147.

Each employee is entitled to one day of sick leave for each month worked. This time may be accumulated to one hundred twenty days. Any employee leaving County employment after age sixty-two or upon retirement will be paid half of their accumulated sick leave. The cost of accumulated sick leave as of December 31, 2019 was \$152,928.

7. Interfund Transactions

Operating transfers were as follows:

From	To	Authority	Amount
General	Computer Capital Outlay	K.S.A. 19-119	13,980
Waste Disposal	Landfill Equipment	K.S.A. 19-119	24,000
Road and Bridge	Special Machinery & Equipment	K.S.A. 68-141g	233,288
Road and Bridge	Special Road and Bridge Improvement	K.S.A. 68-590	233,288
Special Vehicle	General	K.S.A. 8-145	14,277
Special Vehicle	Computer Capital Outlay	K.S.A. 19-119	10,000
Election	Election Capital Outlay	K.S.A. 19-119	10,000
Fire District No. 1 - Operating	Fire District No. 1 - Special Machinery & Equipment	K.S.A. 19-3623e	23,000
Fire District No. 2 - Operating	Fire District No. 2 - Special Machinery & Equipment	K.S.A. 19-3623e	7,000
Fire District No. 3 - Operating	Fire District No. 3 - Special Machinery & Equipment	K.S.A. 19-3623e	8,000
Covert Township Special	Covert Township Special Road	K.S.A. 68-590	210
Grant Township Special	Grant Township Special Road	K.S.A. 68-590	1,191
Hancock Township Special	Hancock Township Special Road	K.S.A. 68-590	413
Hawkeye Township Special	Hawkeye Township Special Road	K.S.A. 68-590	1,818
Independence Township Special	Independence Township Special Road	K.S.A. 68-590	2,036
Kill Creek Township Special	Kill Creek Township Special Road	K.S.A. 68-590	3,220
Lawrence Township Special	Lawrence Township Special Road	K.S.A. 68-590	3,005
Sumner Township Special	Sumner Township Special Road	K.S.A. 68-590	290
Victor Township Special	Victor Township Special Road	K.S.A. 68-590	2,276
Winfield Township Special	Winfield Township Special Road	K.S.A. 68-590	2,176
Bethany Township Special	Bethany Township Special Road	K.S.A. 68-590	95

8. **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to Kansas Workers Risk Cooperative for Counties for workers compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperatives for Counties.

The County has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The County pays annual premiums to Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association Multiline Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multiline Pool.

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. **Claims and Judgments**

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

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

10. **Liability for Landfill Closure and Postclosure Costs**

Permit No. 0184

State and federal laws and regulations require that the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County has closed this landfill site and has completed the closure. The County is incurring a liability based on the future closure and postclosure care costs that will be incurred at a future date.

The estimate of closure and postclosure care liability at year-end would be \$109,470. 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 2019. 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 \$232,847. This liability is based on the use of 22.14 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$818,634 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 2019. The County expects the landfill to continue to operate for approximately sixty years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

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

11. Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued. On March 11, 2020, the Novel Coronavirus Disease, COVID-19, was declared a pandemic by the World Health Organization. On March 13, 2020, a national emergency was declared in the United States concerning the COVID-19 Outbreak. The extent of the COVID-19 impact on operational and financial conditions will depend on certain developments, including the duration and speed of the outbreak, impact on utility customers, employees, and vendors – all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial conditions or results of operations is uncertain.

12. Long-term Debt

Changes in long-term liabilities for Osborne County, Kansas for the year ended December 31, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
General Obligation Bonds Series 2017	2.97%	12/28/17	500,000	12/01/21	<u>\$ 500,000</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>14,850</u>
Temporary Notes:									
General Obligation Temporary Notes Series 2017	2.97%	12/28/17	18,235,000	12/01/19	<u>648,577</u>	<u>10,856,148</u>	<u>0</u>	<u>11,504,725</u>	<u>137,015</u>
Capital Leases:									
Landfill Compactor	4.25%	05/31/18	110,000	05/31/23	<u>87,820</u>	<u>0</u>	<u>21,120</u>	<u>66,700</u>	<u>3,763</u>
Total Contractual Indebtedness					<u>1,236,397</u>	<u>10,856,148</u>	<u>21,120</u>	<u>12,071,425</u>	<u>155,628</u>

12. Long-term Debt

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
PRINCIPAL						
General Obligation Bonds:						
General Obligation Bonds Series 2017	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
Temporary Notes:						
General Obligation Temporary Notes Series 2017	<u>11,504,725</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,504,725</u>
Capital Leases:						
Landfill Compactor	<u>0</u>	<u>21,962</u>	<u>22,895</u>	<u>21,843</u>	<u>0</u>	<u>66,700</u>
Total Principal	<u>11,504,725</u>	<u>521,962</u>	<u>22,895</u>	<u>21,843</u>	<u>0</u>	<u>12,071,425</u>
INTEREST						
General Obligation Bonds:						
General Obligation Bonds Series 2017	<u>14,850</u>	<u>14,850</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,700</u>
Temporary Notes:						
General Obligation Temporary Notes Series 2017	<u>58,758</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>58,758</u>
Capital Leases:						
Landfill Compactor	<u>0</u>	<u>2,921</u>	<u>1,987</u>	<u>1,014</u>	<u>0</u>	<u>5,922</u>
Total Interest	<u>73,608</u>	<u>17,771</u>	<u>1,987</u>	<u>1,014</u>	<u>0</u>	<u>94,380</u>
Total Principal and Interest	<u>\$ 11,578,333</u>	<u>539,733</u>	<u>24,882</u>	<u>22,857</u>	<u>0</u>	<u>12,165,805</u>

OSBORNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019

OSBORNE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 1
Page 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:					
General Funds					
General	\$ 3,610,649	12,209	3,622,858	2,964,561	(658,297)
Special Purpose Funds					
Road and Bridge	1,165,525	467,795	1,633,320	1,556,045	(77,275)
Fair Building	14,037	0	14,037	14,037	0
Fair Premium	14,500	0	14,500	10,000	(4,500)
Health Nurse	173,300	13,745	187,045	169,331	(17,714)
Appraiser's Cost	126,150	0	126,150	116,829	(9,321)
Employee Benefits	0	0	0	0	0
Direct Election	51,100	0	51,100	38,624	(12,476)
Mental Health	33,000	0	33,000	32,483	*
Mental Retardation	13,500	0	13,500	13,206	*
Conservation District	18,000	0	18,000	18,000	0
Hospital Maintenance	406,624	0	406,624	392,138	(14,486)
Noxious Weed	199,225	0	199,225	182,915	(16,310)
Noxious Weed Capital Outlay	13,157	0	13,157	7,500	(5,657)
Special Alcohol Abuse Program	6,897	0	6,897	0	(6,897)
Tourism Promotion	6,000	0	6,000	0	(6,000)
Historical Society	2,000	0	2,000	2,000	0
Osborne County 911 Fund	168,060	0	168,060	43,012	(125,048)
Health Department Capital Outlay	47,331	0	47,331	0	(47,331)
Fire District No. 1 - Operating	42,564	0	42,564	35,945	(6,619)
Fire District No. 2 - Operating	42,738	0	42,738	23,951	(18,787)
Fire District No. 3 - Operating	52,195	50	52,245	47,155	(5,090)
Hawkeye Township Special	31,000	0	31,000	30,258	(742)
Hancock Township Special	42,760	0	42,760	41,741	(1,019)
Sumner Township Special	62,309	0	62,309	61,572	(737)
Covert Township Special	33,588	0	33,588	33,484	(104)
Winfield Township Special	15,550	0	15,550	15,107	(443)
Independence Township Special	24,735	0	24,735	23,771	(964)
Grant Township Special	32,285	0	32,285	31,471	(814)
Lawrence Township Special	29,630	0	29,630	28,686	(944)
Victor Township Special	39,980	0	39,980	39,052	(928)
Kill Creek Township Special	40,555	0	40,555	35,525	(5,030)
Bethany Township Special	26,766	0	26,766	24,435	(2,331)
Bond and Interest Funds					
Hospital Debt Service	554,932	0	554,932	0	(554,932)
Business Funds					
EMS - Ambulance Service	615,000	5,539	620,539	484,438	(136,101)
Waste Disposal	240,000	0	240,000	197,426	(42,574)
Solomon Valley E-Waste Coalition	36,751	0	36,751	10,056	(26,695)

* Exempt from Budget Law

OSBORNE COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 2,426,143	2,403,709	22,434
Delinquent Tax	13,893	0	13,893
Motor Vehicle Tax	170,565	172,038	(1,473)
Recreational Vehicle Tax	3,652	3,313	339
16/20M Tax	27,414	27,856	(442)
Commerical Vehicle Tax	8,575	8,684	(109)
Watercraft Tax	1,245	1,536	(291)
Intangible Tax	16,618	17,683	(1,065)
Local Retailers Sales Tax	113,660	75,000	38,660
Comp Use Tax	23,863	15,000	8,863
Housing Authority Distribution	808	0	808
Intergovernmental			
Mineral Production	2,668	1,500	1,168
Licenses, Fees and Permits			
County Officer Fees	59,438	27,500	31,938
Drivers License Fees	559	500	59
Antique Fees	1,640	1,250	390
Diversion Fees	1,200	1,000	200
Attorney Fees	340	1,000	(660)
Other Fees and Permits	900	1,500	(600)
Charges for Services			
Copy Machine	3,481	1,000	2,481
Publication Costs	3,076	500	2,576
Downs Police Service	82,500	82,500	0
Jail Care	0	3,500	(3,500)
Miscellaneous			
County Farm Income	611	10,000	(9,389)
Miscellaneous	11,385	0	11,385
Interest on Idle Funds	44,731	17,500	27,231
Interest on Delinquent Tax	19,597	12,000	7,597
Interest on Motor Vehicle	593	300	293
Reimbursed Expenses	12,209	0	12,209
Transfer from Special Vehicle	14,277	0	14,277
Total Receipts	<u>3,065,641</u>	<u>2,886,369</u>	<u>179,272</u>

OSBORNE COUNTY, KANSAS
GENERAL FUND

SCHEDULE 2

Page 2

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	\$ 113,509	112,000	1,509
County Clerk	81,945	87,947	(6,002)
County Treasurer	122,439	137,863	(15,424)
County Attorney	71,884	71,850	34
Register of Deeds	64,266	64,380	(114)
Sheriff - Department Operations	757,937	791,925	(33,988)
Jail Care-Transfer to Sheriff Capital Outlay	0	3,500	(3,500)
Unified Court - Operating	18,518	20,000	(1,482)
Unified Court - Attorney Fees	30,385	22,000	8,385
CASA	2,500	2,500	0
Courthouse General	90,136	90,720	(584)
Audit	35,750	35,470	280
Emergency Management	21,118	29,300	(8,182)
Economic Development	0	25,000	(25,000)
Computer Operations	11,106	32,984	(21,878)
IT Department	18,815	19,000	(185)
Copy Machine	1,398	1,500	(102)
Major Building Repairs	37,320	202,800	(165,480)
NWK Area Agency on Aging	4,500	4,500	0
NKDSVS	900	900	0
Child Advocacy	2,500	2,500	0
Carnegie Historical Library	1,110	1,110	0
Web-Site	0	2,900	(2,900)
GIS Mapping	10,202	12,000	(1,798)
Transfer to Computer Capital Outlay	13,980	0	13,980
Transfer to Multi-Year Capital Improvement	0	215,000	(215,000)
Employee Benefits:			
Social Security/Medicare	178,390	178,500	(110)
State Retirement	208,944	270,000	(61,056)
Employee Health Insurance	1,027,411	1,110,000	(82,589)
Unemployment Insurance	2,411	12,500	(10,089)
Workers' Compensation	35,187	50,000	(14,813)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expense	0	12,209	(12,209)
 Total Expenditures	 <u>2,964,561</u>	 <u>3,622,858</u>	 <u>(658,297)</u>
 Receipts Over (Under) Expenditures	 101,080		
Unencumbered Cash, Beginning	<u>1,306,766</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 1,407,846</u></u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

ROAD AND BRIDGE FUND

Page 3

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Over)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 751,950	744,968	6,982
Delinquent Tax	5,052	0	5,052
Motor Vehicle Tax	50,467	51,232	(765)
Recreational Vehicle Tax	1,082	986	96
16/20M Tax	7,972	8,295	(323)
Commercial Vehicle Tax	2,553	2,586	(33)
Watercraft Tax	371	458	(87)
Housing Authority Distribution	240	0	240
Intergovernmental			
Special City County Highway	262,403	267,000	(4,597)
State Equalization	2,293	0	2,293
Miscellaneous	3,810	0	3,810
Kansas Department of Transportation	56,734	0	56,734
Reimbursed Expenses	411,061	0	411,061
Total Receipts	<u>1,555,988</u>	<u>1,075,525</u>	<u>480,463</u>
Expenditures:			
Personal Services	607,441	595,000	12,441
Commodities	408,045	303,790	104,255
Contractual Services	56,558	52,635	3,923
Capital Outlay	17,425	24,100	(6,675)
Transfer to Special Machinery and Equipment	233,288	95,000	138,288
Transfer to Special Road and Bridge Improvement	233,288	95,000	138,288
Adjustment for Qualifying Budget Credits:			
State Aid	0	56,734	(56,734)
Reimbursed Expenses	0	411,061	(411,061)
Total Expenditures	<u>1,556,045</u>	<u>1,633,320</u>	<u>(77,275)</u>
Receipts Over (Under) Expenditures	(57)		
Unencumbered Cash, Beginning	<u>2,040</u>		
Unencumbered Cash, Ending	<u>\$ 1,983</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

FAIR BUILDING FUND

Page 4

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 13,158	13,037	121
Delinquent Tax	75	0	75
Motor Vehicle Tax	744	754	(10)
Recreational Vehicle Tax	16	15	1
16/20M Tax	117	122	(5)
Commerical Vehicle Tax	38	38	0
Watercraft Tax	5	7	(2)
Housing Authority Distribution	4	0	4
Total Receipts	<u>14,157</u>	<u>13,973</u>	<u>184</u>
Expenditures:			
Appropriations	<u>14,037</u>	<u>14,037</u>	<u>0</u>
Receipts Over (Under) Expenditures	120		
Unencumbered Cash, Beginning	<u>744</u>		
Unencumbered Cash, Ending	<u>\$ 864</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

FAIR PREMIUM FUND

Page 5

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 12,239	12,102	137
Delinquent Tax	56	0	56
Motor Vehicle Tax	757	879	(122)
Recreational Vehicle Tax	17	17	0
16/20M Tax	73	142	(69)
Commercial Vehicle Tax	44	44	0
Watercraft Tax	6	8	(2)
Housing Authority Distribution	4	0	4
Total Receipts	<u>13,196</u>	<u>13,192</u>	<u>4</u>
Expenditures:			
Appropriations	<u>10,000</u>	<u>14,500</u>	<u>(4,500)</u>
Total Expenditures	<u>10,000</u>	<u>14,500</u>	<u>(4,500)</u>
Receipts Over (Under) Expenditures	3,196		
Unencumbered Cash, Beginning	<u>682</u>		
Unencumbered Cash, Ending	<u>\$ 3,878</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

HEALTH NURSE FUND

Page 6

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 36,885	36,535	350
Delinquent Tax	250	0	250
Motor Vehicle Tax	2,447	2,495	(48)
Recreational Vehicle Tax	53	48	5
16/20M Tax	382	404	(22)
Commercial Vehicle Tax	124	126	(2)
Watercraft Tax	18	22	(4)
Housing Authority Distribution	12	0	12
Charges for Services			
Patient Fees	82,829	70,000	12,829
Grants			
WIC	12,842	15,000	(2,158)
Immunization	2,323	1,000	1,323
Bioterrorism	11,087	0	11,087
Kan Be Healthy	1,821	1,500	321
Maternal Infant	0	2,000	(2,000)
Other	7,854	7,000	854
Reimbursed Expenses	160	0	160
Total Receipts	<u>159,087</u>	<u>136,130</u>	<u>22,957</u>
Expenditures:			
Personal Services	83,181	98,000	(14,819)
Commodities	56,788	37,500	19,288
Contractual Services	26,233	35,800	(9,567)
Capital Outlay	3,129	2,000	1,129
Adjustment for Qualifying Budget Credits:			
Excess Grants	0	13,585	(13,585)
Reimbursed Expenses	0	160	(160)
Total Expenditures	<u>169,331</u>	<u>187,045</u>	<u>(17,714)</u>
Receipts Over (Under) Expenditures	(10,244)		
Unencumbered Cash, Beginning	<u>62,143</u>		
Unencumbered Cash, Ending	<u>\$ 51,899</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

APPRAISER'S COST FUND

Page 7

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 101,449	100,486	963
Delinquent Tax	689	0	689
Motor Vehicle Tax	7,673	7,810	(137)
Recreational Vehicle Tax	165	150	15
16/20M Tax	1,203	1,265	(62)
Commercial Vehicle Tax	389	394	(5)
Watercraft Tax	56	70	(14)
Housing Authority Distribution	34	0	34
Charges for Services	150	0	150
Miscellaneous	<u>2,190</u>	<u>0</u>	<u>2,190</u>
Total Receipts	<u>113,998</u>	<u>110,175</u>	<u>3,823</u>
Expenditures:			
Personal Services	49,956	98,200	(48,244)
Commodities	4,443	5,000	(557)
Contractual Services	61,357	20,450	40,907
Capital Outlay	1,073	2,000	(927)
Transfer to Appraiser Capital Outlay	<u>0</u>	<u>500</u>	<u>(500)</u>
Total Expenditures	<u>116,829</u>	<u>126,150</u>	<u>(9,321)</u>
Receipts Over (Under) Expenditures	(2,831)		
Unencumbered Cash, Beginning	<u>33,848</u>		
Unencumbered Cash, Ending	<u>\$ 31,017</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

EMPLOYEE BENEFITS FUND

Page 8

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	\$ 1,856	0	1,856
Payroll Deductions	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>1,856</u>	<u>0</u>	<u>1,856</u>
Expenditures:			
Employee Health Insurance	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	1,856		
Unencumbered Cash, Beginning	<u>136,635</u>		
Unencumbered Cash, Ending	<u>\$ 138,491</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

DIRECT ELECTION FUND

Page 9

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 41,252	40,860	392
Delinquent Tax	246	0	246
Motor Vehicle Tax	3,035	3,700	(665)
Recreational Vehicle Tax	69	71	(2)
16/20M Tax	217	599	(382)
Commercial Vehicle Tax	184	187	(3)
Watercraft Tax	27	33	(6)
Housing Authority Distribution	16	0	16
Total Receipts	<u>45,046</u>	<u>45,450</u>	<u>(404)</u>
Expenditures:			
Personal Services	7,500	8,000	(500)
Commodities	3,241	5,000	(1,759)
Contractual Services	17,883	33,100	(15,217)
Transfer to Election Capital Outlay	<u>10,000</u>	<u>5,000</u>	<u>5,000</u>
Total Expenditures	<u>38,624</u>	<u>51,100</u>	<u>(12,476)</u>
Receipts Over (Under) Expenditures	6,422		
Unencumbered Cash, Beginning	<u>5,277</u>		
Unencumbered Cash, Ending	<u>\$ 11,699</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

MENTAL HEALTH FUND

Page 10

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 29,818	29,490	328
Delinquent Tax	199	0	199
Motor Vehicle Tax	1,985	2,023	(38)
Recreational Vehicle Tax	43	39	4
16/20M Tax	311	328	(17)
Commercial Vehicle Tax	101	102	(1)
Watercraft Tax	15	18	(3)
Housing Authority Distribution	11	0	11
Total Receipts	<u>32,483</u>	<u>32,000</u>	<u>483</u>
Expenditures:			
Appropriations	<u>32,483</u>	<u>33,000</u>	<u>(517)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

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

OSBORNE COUNTY, KANSAS
MENTAL RETARDATION FUND

SCHEDULE 2

Page 11

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>*Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 12,123	11,980	143
Delinquent Tax	81	0	81
Motor Vehicle Tax	808	822	(14)
Recreational Vehicle Tax	17	16	1
16/20M Tax	126	133	(7)
Commercial Vehicle Tax	41	42	(1)
Watercraft Tax	6	7	(1)
Housing Authority Distribution	<u>4</u>	<u>0</u>	<u>4</u>
Total Receipts	<u>13,206</u>	<u>13,000</u>	<u>206</u>
Expenditures:			
Appropriations	<u>13,206</u>	<u>13,500</u>	<u>(294)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

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

OSBORNE COUNTY, KANSAS
CONSERVATION DISTRICT FUND

SCHEDULE 2

Page 12

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 16,661	16,456	205
Delinquent Tax	112	0	112
Motor Vehicle Tax	1,116	1,133	(17)
Recreational Vehicle Tax	24	22	2
16/20M Tax	175	183	(8)
Commercial Vehicle Tax	57	57	0
Watercraft Tax	8	10	(2)
Housing Authority Distribution	<u>5</u>	<u>0</u>	<u>5</u>
Total Receipts	<u>18,158</u>	<u>17,861</u>	<u>297</u>
Expenditures:			
Appropriations	<u>18,000</u>	<u>18,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	158		
Unencumbered Cash, Beginning	<u>268</u>		
Unencumbered Cash, Ending	<u><u>\$ 426</u></u>		

OSBORNE COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND

SCHEDULE 2

Page 13

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 344,748	353,883	(9,135)
Delinquent Tax	1,862	0	1,862
Motor Vehicle Tax	21,554	22,315	(761)
Recreational Vehicle Tax	465	430	35
16/20M Tax	3,208	3,613	(405)
Commercial Vehicle Tax	1,113	1,126	(13)
Watercraft Tax	162	199	(37)
Housing Authority Distribution	<u>115</u>	<u>0</u>	<u>115</u>
Total Receipts	<u>373,227</u>	<u>381,566</u>	<u>(8,339)</u>
Expenditures:			
Appropriations	<u>392,138</u>	<u>406,624</u>	<u>(14,486)</u>
Receipts Over (Under) Expenditures	(18,911)		
Unencumbered Cash, Beginning	<u>19,026</u>		
Unencumbered Cash, Ending	<u>\$ 115</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

NOXIOUS WEED FUND

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 86,301	85,479	822
Delinquent Tax	546	0	546
Motor Vehicle Tax	5,420	5,613	(193)
Recreational Vehicle Tax	117	108	9
16/20M Tax	808	909	(101)
Commercial Vehicle Tax	280	283	(3)
Watercraft Tax	41	50	(9)
Housing Authority Distribution	29	0	29
Charges for Services and Reimbursements	<u>90,819</u>	<u>106,783</u>	<u>(15,964)</u>
Total Receipts	<u>184,361</u>	<u>199,225</u>	<u>(14,864)</u>
Expenditures:			
Personal Services	78,914	73,900	5,014
Commodities	85,527	110,825	(25,298)
Contractual Services	18,474	12,500	5,974
Capital Outlay	0	0	0
Transfer to Noxious Weed Capital Outlay	<u>0</u>	<u>2,000</u>	<u>(2,000)</u>
Total Expenditures	<u>182,915</u>	<u>199,225</u>	<u>(16,310)</u>
Receipts Over (Under) Expenditures	1,446		
Unencumbered Cash, Beginning	<u>1,974</u>		
Unencumbered Cash, Ending	<u>\$ 3,420</u>		

OSBORNE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2

Page 15

	Actual	Budget	Variance Over (Under)
Receipts:			
Sale of Equipment	\$ 8,250	2,000	6,250
Transfer from Noxious Weed	<u>0</u>	<u>2,000</u>	<u>(2,000)</u>
Total Receipts	<u>8,250</u>	<u>4,000</u>	<u>4,250</u>
Expenditures:			
Capital Outlay	<u>7,500</u>	<u>13,157</u>	<u>(5,657)</u>
Receipts Over (Under) Expenditures	750		
Unencumbered Cash, Beginning	<u>13,157</u>		
Unencumbered Cash, Ending	<u>\$ 13,907</u>		

OSBORNE COUNTY, KANSAS
SPECIAL ALCOHOL ABUSE PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2

Page 16

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Intergovernmental	\$ 877	<u>1,600</u>	<u>(723)</u>
Expenditures:			
Contractual Services	<u>0</u>	<u>6,897</u>	<u>(6,897)</u>
Receipts Over (Under) Expenditures	877		
Unencumbered Cash, Beginning	<u>11,821</u>		
Unencumbered Cash, Ending	<u>\$ 12,698</u>		

OSBORNE COUNTY, KANSAS
TOURISM PROMOTION FUND

SCHEDULE 2

Page 17

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State of Kansas	\$ 4,177	<u>2,600</u>	<u>1,577</u>
Expenditures:			
Contractual Services	<u>0</u>	<u>6,000</u>	<u>(6,000)</u>
Receipts Over (Under) Expenditures	4,177		
Unencumbered Cash, Beginning	<u>8,953</u>		
Unencumbered Cash, Ending	<u>\$ 13,130</u>		

OSBORNE COUNTY, KANSAS
HISTORICAL SOCIETY FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,896	1,857	39
Delinquent Tax	11	0	11
Motor Vehicle Tax	90	76	14
Recreational Vehicle Tax	2	1	1
16/20M Tax	20	12	8
Commercial Vehicle Tax	4	4	0
Watercraft Tax	1	1	0
Housing Authority Distribution	<u>1</u>	<u>0</u>	<u>1</u>
Total Receipts	<u>2,025</u>	<u>1,951</u>	<u>74</u>
Expenditures:			
Appropriations	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	25		
Unencumbered Cash, Beginning	<u>102</u>		
Unencumbered Cash, Ending	<u><u>\$ 127</u></u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

OSBORNE COUNTY 911 FUND

Page 19

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Grants	0	0	0
911 Tax	<u>52,148</u>	<u>52,000</u>	<u>148</u>
Total Receipts	<u>52,148</u>	<u>52,000</u>	<u>148</u>
Expenditures:			
Contractual Services	<u>43,012</u>	<u>168,060</u>	<u>(125,048)</u>
Receipts Over (Under) Expenditures	9,136		
Unencumbered Cash, Beginning	<u>237,987</u>		
Unencumbered Cash, Ending	<u>\$ 247,123</u>		

OSBORNE COUNTY, KANSAS
HEALTH DEPARTMENT CAPITAL OUTLAY

SCHEDULE 2

Page 20

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

OSBORNE COUNTY, KANSAS

SCHEDULE 2

FIRE DISTRICT NO. 1

Page 21

OPERATING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 38,068	39,037	(969)
Delinquent Tax	76	0	76
Motor Vehicle Tax	1,710	1,831	(121)
Recreational Vehicle Tax	34	44	(10)
16/20M Tax	550	554	(4)
Commerical Vehicle Tax	64	21	43
Watercraft Tax	16	20	(4)
Total Receipts	<u>40,518</u>	<u>41,507</u>	<u>(989)</u>
Expenditures:			
Commodities	3,348	12,500	(9,152)
Contractual Services	9,597	11,000	(1,403)
Capital Outlay	0	0	0
Transfer to OFD #1 Special Machinery and Equipment	<u>23,000</u>	<u>19,064</u>	<u>3,936</u>
Total Expenditures	<u>35,945</u>	<u>42,564</u>	<u>(6,619)</u>
Receipts Over (Under) Expenditures	4,573		
Unencumbered Cash, Beginning	<u>2,331</u>		
Unencumbered Cash, Ending	<u>\$ 6,904</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

FIRE DISTRICT NO. 2

Page 22

OPERATING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 30,768	30,012	756
Delinquent Tax	263	193	70
Motor Vehicle Tax	1,311	1,295	16
Recreational Vehicle Tax	22	47	(25)
16/20M Tax	219	358	(139)
Commercial Vehicle Tax	168	174	(6)
Total Receipts	<u>32,751</u>	<u>32,079</u>	<u>672</u>
Expenditures:			
Commodities	1,661	4,000	(2,339)
Contractual Services	15,290	26,056	(10,766)
Transfer to OFD #2 Special Machinery & Equipment	<u>7,000</u>	<u>12,682</u>	<u>(5,682)</u>
Total Expenditures	<u>23,951</u>	<u>42,738</u>	<u>(18,787)</u>
Receipts Over (Under) Expenditures	8,800		
Unencumbered Cash, Beginning	<u>5,830</u>		
Unencumbered Cash, Ending	<u>\$ 14,630</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

FIRE DISTRICT NO. 3

Page 23

OPERATING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 45,184	51,213	(6,029)
Delinquent Tax	78	0	78
Motor Vehicle Tax	1,327	1,425	(98)
Recreational Vehicle Tax	40	47	(7)
16/20M Tax	465	444	21
Commercial Vehicle Tax	75	84	(9)
Watercraft Tax	15	13	2
Reimbursed Expense	50	0	50
Total Receipts	<u>47,234</u>	<u>53,226</u>	<u>(5,992)</u>
Expenditures:			
Commodities	21,793	15,500	6,293
Contractual Services	12,438	16,500	(4,062)
Capital Outlay	4,924	0	4,924
Transfer to OFD #3 Special Machinery & Equipment	8,000	20,195	(12,195)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expense	0	50	(50)
Total Expenditures	<u>47,155</u>	<u>52,245</u>	<u>(5,090)</u>
Receipts Over (Under) Expenditures	79		
Unencumbered Cash, Beginning	<u>3,000</u>		
Unencumbered Cash, Ending	<u>\$ 3,079</u>		

OSBORNE COUNTY, KANSAS
HAWKEYE TOWNSHIP SPECIAL

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 27,495	27,254	241
Delinquent Tax	136	0	136
Motor Vehicle Tax	645	809	(164)
Recreational Vehicle Tax	16	25	(9)
16/20M Tax	191	240	(49)
Watercraft Tax	23	8	15
Intangible Tax	342	314	28
State of Kansas	<u>1,410</u>	<u>1,350</u>	<u>60</u>
Total Receipts	<u>30,258</u>	<u>30,000</u>	<u>258</u>
Expenditures:			
Contractual Services	28,440	31,000	(2,560)
Transfer to Hawkeye Township Special Road	<u>1,818</u>	<u>0</u>	<u>1,818</u>
Total Expenditures	<u>30,258</u>	<u>31,000</u>	<u>(742)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>		

OSBORNE COUNTY, KANSAS
HANCOCK TOWNSHIP SPECIAL

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 39,188	38,429	759
Motor Vehicle Tax	663	406	257
Recreational Vehicle Tax	21	36	(15)
16/20M Tax	619	682	(63)
Watercraft Tax	23	30	(7)
Intangible Tax	77	77	0
State of Kansas	<u>1,150</u>	<u>1,100</u>	<u>50</u>
Total Receipts	<u>41,741</u>	<u>40,760</u>	<u>981</u>
Expenditures:			
Contractual Services	41,328	42,760	(1,432)
Transfer to Hancock Township Special Road	<u>413</u>	<u>0</u>	<u>413</u>
Total Expenditures	<u>41,741</u>	<u>42,760</u>	<u>(1,019)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

SUMNER TOWNSHIP SPECIAL

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 56,274	55,215	1,059
Delinquent Tax	193	0	193
Motor Vehicle Tax	2,357	2,854	(497)
Recreational Vehicle Tax	65	59	6
16/20M Tax	909	893	16
Commercial Vehicle Tax	263	302	(39)
Watercraft Tax	32	38	(6)
Intangible Tax	77	400	(323)
Miscellaneous	5	0	5
State of Kansas	1,397	1,385	12
Total Receipts	<u>61,572</u>	<u>61,146</u>	<u>426</u>
Expenditures:			
Contractual Services	61,282	62,309	(1,027)
Transfer to Sumner Township Special Road	290	0	290
Total Expenditures	<u>61,572</u>	<u>62,309</u>	<u>(737)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

COVERT TOWNSHIP SPECIAL

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 31,501	31,806	(305)
Delinquent Tax	108	0	108
Motor Vehicle Tax	404	275	129
16/20M Tax	152	244	(92)
Intangible Tax	163	163	0
State of Kansas	<u>1,156</u>	<u>1,100</u>	<u>56</u>
Total Receipts	<u>33,484</u>	<u>33,588</u>	<u>(104)</u>
Expenditures:			
Contractual Services	33,274	33,588	(314)
Transfer to Covert Township Special Road	<u>210</u>	<u>0</u>	<u>210</u>
Total Expenditures	<u>33,484</u>	<u>33,588</u>	<u>(104)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
WINFIELD TOWNSHIP SPECIAL

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 13,793	13,809	(16)
Delinquent Tax	3	0	3
Motor Vehicle Tax	429	356	73
Recreational Vehicle Tax	8	8	0
16/20M Tax	81	115	(34)
Watercraft Tax	0	2	(2)
Intangible Tax	29	35	(6)
State of Kansas	<u>764</u>	<u>725</u>	<u>39</u>
Total Receipts	<u>15,107</u>	<u>15,050</u>	<u>57</u>
Expenditures:			
Contractual Services	12,931	15,550	(2,619)
Transfer to Winfield Township Special Road	<u>2,176</u>	<u>0</u>	<u>2,176</u>
Total Expenditures	<u>15,107</u>	<u>15,550</u>	<u>(443)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
INDEPENDENCE TOWNSHIP SPECIAL

SCHEDULE 2

Page 29

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 20,194	19,926	268
Delinquent Tax	57	0	57
Motor Vehicle Tax	741	838	(97)
Recreational Vehicle Tax	9	9	0
16/20M Tax	427	490	(63)
Intangible Tax	1,302	1,975	(673)
State of Kansas	<u>1,041</u>	<u>1,085</u>	<u>(44)</u>
Total Receipts	<u>23,771</u>	<u>24,323</u>	<u>(552)</u>
Expenditures:			
Contractual Services	21,735	24,735	(3,000)
Transfer to Independence Township Special Road	<u>2,036</u>	<u>0</u>	<u>2,036</u>
Total Expenditures	<u>23,771</u>	<u>24,735</u>	<u>(964)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

GRANT TOWNSHIP SPECIAL

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 28,600	27,630	970
Motor Vehicle Tax	920	575	345
Recreational Vehicle Tax	23	28	(5)
16/20M Tax	586	398	188
Commercial Vehicle Tax	52	52	0
Watercraft Tax	6	6	0
Intangible Tax	26	15	11
State of Kansas	<u>1,258</u>	<u>1,200</u>	<u>58</u>
Total Receipts	<u>31,471</u>	<u>29,904</u>	<u>1,567</u>
Expenditures:			
Contractual Services	30,280	32,285	(2,005)
Transfer to Grant Township Special Road	<u>1,191</u>	<u>0</u>	<u>1,191</u>
Total Expenditures	<u>31,471</u>	<u>32,285</u>	<u>(814)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
LAWRENCE TOWNSHIP SPECIAL

SCHEDULE 2

Page 31

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 25,646	25,147	499
Motor Vehicle Tax	513	816	(303)
Recreational Vehicle Tax	0	0	0
16/20M Tax	117	152	(35)
Commercial Vehicle Tax	28	35	(7)
Watercraft Tax	2	2	0
Intangible Tax	1,034	1,034	0
State of Kansas	<u>1,346</u>	<u>1,300</u>	<u>46</u>
Total Receipts	<u>28,686</u>	<u>28,486</u>	<u>200</u>
Expenditures:			
Contractual Services	25,682	29,630	(3,948)
Transfer to Lawrence Township Special Road	<u>3,004</u>	<u>0</u>	<u>3,004</u>
Total Expenditures	<u>28,686</u>	<u>29,630</u>	<u>(944)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS

SCHEDULE 2

VICTOR TOWNSHIP SPECIAL

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 37,062	37,061	1
Motor Vehicle Tax	480	573	(93)
16/20M Tax	262	304	(42)
Watercraft Tax	3	4	(1)
State of Kansas	1,245	1,200	45
Total Receipts	<u>39,052</u>	<u>39,142</u>	<u>(90)</u>
Expenditures:			
Contractual Services	36,776	39,980	(3,204)
Transfer to Victor Township Special Road	<u>2,276</u>	<u>0</u>	<u>2,276</u>
Total Expenditures	<u>39,052</u>	<u>39,980</u>	<u>(928)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
KILL CREEK TOWNSHIP SPECIAL

SCHEDULE 2

Page 33

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 33,888	34,283	(395)
Delinquent Tax	26	0	26
Motor Vehicle Tax	174	213	(39)
16/20M Tax	196	246	(50)
Commercial Vehicle Tax	41	30	11
Intangible Tax	0	600	(600)
State of Kansas	1,200	1,200	0
Transfer of funds from Kill Creek TWP	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>35,525</u>	<u>36,572</u>	<u>(1,047)</u>
Expenditures:			
Contractual Services	32,305	40,555	(8,250)
Transfer to Kill Creek Township Special Road	<u>3,220</u>	<u>0</u>	<u>3,220</u>
Total Expenditures	<u>35,525</u>	<u>40,555</u>	<u>(5,030)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
BETHANY TOWNSHIP SPECIAL

SCHEDULE 2

Page 34

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 18,219	20,646	(2,427)
Delinquent Tax	66	0	66
Motor Vehicle Tax	409	1,186	(777)
16/20M Tax	305	243	62
Watercraft Tax	10	0	10
Intangible Tax	0	750	(750)
State of Kansas	1,258	1,150	108
Reimbursed Expense	4,168	0	4,168
	<u>24,435</u>	<u>23,975</u>	<u>460</u>
Total Receipts			
Expenditures:			
Contractual Services	24,340	26,766	(2,426)
Transfer to Bethany Township Special Road	95	0	95
	<u>24,435</u>	<u>26,766</u>	<u>(2,331)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	<u>\$ 0</u>		

OSBORNE COUNTY, KANSAS
HOSPITAL DEBT SERVICE

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Taxes	\$ 560,728	0	560,728
Housing Authority Distribution	187	0	187
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>560,915</u>	<u>0</u>	<u>560,915</u>
Expenditures:			
Principal	0	0	0
Interest	0	71,762	(71,762)
Cash Basis Reserve	<u>0</u>	<u>483,170</u>	<u>(483,170)</u>
Total Expenditures	<u>0</u>	<u>554,932</u>	<u>(554,932)</u>
Receipts Over (Under) Expenditures	560,915		
Unencumbered Cash, Beginning	<u>205</u>		
Unencumbered Cash, Ending	<u>\$ 561,120</u>		

OSBORNE COUNTY, KANSAS
EMS - AMBULANCE SERVICE FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	\$ 389,938	386,166	3,772
Delinquent Tax	1,723	0	1,723
Motor Vehicle Tax	18,563	19,211	(648)
Recreational Vehicle Tax	400	370	30
16/20M Tax	2,777	3,111	(334)
Commercial Vehicle Tax	957	970	(13)
Watercraft Tax	139	172	(33)
Housing Authority Distribution	102	0	102
Charges for Services	169,461	145,000	24,461
City of Osborne EMS Service	27,000	27,000	0
City of Downs EMS Service	18,000	18,000	0
Miscellaneous	200	0	200
Reimbursed Expenses	5,539	0	5,539
	<u>634,799</u>	<u>600,000</u>	<u>34,799</u>
Total Receipts			
Expenditures:			
Personal Services	397,825	485,700	(87,875)
Commodities	55,374	46,500	8,874
Contractual Services	31,189	33,900	(2,711)
Capital Outlay	50	33,900	(33,850)
Transfer to Special Ambulance	0	15,000	(15,000)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	0	5,539	(5,539)
	<u>484,438</u>	<u>620,539</u>	<u>(136,101)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	150,361		
Unencumbered Cash, Beginning	39,930		
	<u>\$ 190,291</u>		
Unencumbered Cash, Ending			

OSBORNE COUNTY, KANSAS

SCHEDULE 2

WASTE DISPOSAL FUND

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Special Assessments	\$ 170,824	172,543	(1,719)
Collections	14,832	14,000	832
Recycle Material Sold	4,920	15,000	(10,080)
Miscellaneous	310	0	310
Reimbursed Expenses	<u>2,856</u>	<u>0</u>	<u>2,856</u>
Total Receipts	<u>193,742</u>	<u>201,543</u>	<u>(7,801)</u>
Expenditures:			
Personal Services	82,187	90,000	(7,813)
Commodities	18,499	24,050	(5,551)
Contractual Services	47,857	7,950	39,907
Capital Outlay	0	45,000	(45,000)
Lease Payments	24,883	20,000	4,883
Transfer to Landfill Equipment	<u>24,000</u>	<u>53,000</u>	<u>(29,000)</u>
Total Expenditures	<u>197,426</u>	<u>240,000</u>	<u>(42,574)</u>
Receipts Over (Under) Expenditures	(3,684)		
Unencumbered Cash, Beginning	<u>5,330</u>		
Unencumbered Cash, Ending	<u>\$ 1,646</u>		

OSBORNE COUNTY, KANSAS
SOLOMON VALLEY E-WASTE COALITION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2

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	Actual	Budget	Variance Over (Under)
Receipts:			
Membership Dues	\$ 8,000	9,000	(1,000)
Recycle Material Sold	1,097	0	1,097
Reimbursements	<u>1,751</u>	<u>0</u>	<u>1,751</u>
Total Receipts	<u>10,848</u>	<u>9,000</u>	<u>1,848</u>
Expenditures:			
Commodities	6,868	6,500	368
Contractual Services	3,188	3,800	(612)
Capital Outlay	0	7,000	(7,000)
Transfer to E-Waste Equipment	0	17,700	(17,700)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>1,751</u>	<u>(1,751)</u>
Total Expenditures	<u>10,056</u>	<u>36,751</u>	<u>(26,695)</u>
Receipts Over (Under) Expenditures	792		
Unencumbered Cash, Beginning	<u>33,581</u>		
Unencumbered Cash, Ending	<u>\$ 34,373</u>		

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 39

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

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
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	Computer Capital Outlay	Election Capital Outlay	Special Machinery and Equipment	Special Ambulance
Receipts:				
State of Kansas	\$ 0	0	0	285
Transfer from Road & Bridge	0	0	233,288	0
Transfer from General	13,980	0	0	0
Transfer from Election	0	10,000	0	0
Transfer from EMS - Ambulance Service	0	0	0	0
Transfer from Special Vehicle	10,000	0	0	0
	<u>23,980</u>	<u>10,000</u>	<u>233,288</u>	<u>285</u>
Total Receipts				
	<u>23,980</u>	<u>10,000</u>	<u>233,288</u>	<u>285</u>
Expenditures:				
Capital Outlay	70,094	0	83,000	0
Lease Payment	0	0	0	0
	<u>70,094</u>	<u>0</u>	<u>83,000</u>	<u>0</u>
Total Expenditures				
	<u>70,094</u>	<u>0</u>	<u>83,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	(46,114)	10,000	150,288	285
Unencumbered Cash, Beginning	46,114	29,000	480,834	81,578
	<u>46,114</u>	<u>29,000</u>	<u>480,834</u>	<u>81,578</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>39,000</u>	<u>631,122</u>	<u>\$ 81,863</u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
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	<u>OCMH Bond Construction</u>	<u>Register of Deeds Equipment</u>	<u>District Court Equipment</u>	<u>Sheriff Equipment</u>
Receipts:				
Temporary Note Proceeds	\$ 10,856,148	0	0	0
Interest on Idle Funds	1	0	0	0
Miscellaneous	0	0	0	7,673
Grants	0	0	0	0
VIN Fees	0	0	0	4,640
Transfer from General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Receipts	 <u>10,856,149</u>	 <u>0</u>	 <u>0</u>	 <u>12,313</u>
 Expenditures:				
Interest	151,865	0	0	0
Commodities	250,533	0	0	0
Contractual Services	215,487	0	0	0
Capital Outlay	<u>12,029,339</u>	<u>0</u>	<u>16,977</u>	<u>25,763</u>
 Total Expenditures	 <u>12,647,224</u>	 <u>0</u>	 <u>16,977</u>	 <u>25,763</u>
 Receipts Over (Under) Expenditures	 (1,791,075)	 0	 (16,977)	 (13,450)
Unencumbered Cash, Beginning	<u>14,886</u>	<u>4,418</u>	<u>16,977</u>	<u>53,191</u>
 Unencumbered Cash, Ending	 <u>\$ (1,776,189)</u>	 <u>\$ 4,418</u>	 <u>0</u>	 <u>39,741</u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 42

	<u>Landfill Equipment</u>	<u>Fire District No. 1 Special Machinery and Equipment</u>	<u>Fire District No. 2 Special Machinery and Equipment</u>
Receipts:			
Grants	\$ 0	0	8,127
Reimbursed Expenses	0	0	0
Transfer from OFD No. 1 - General	0	23,000	0
Transfer from OFD No. 2 - General	0	0	7,000
Transfer from Waste Disposal	<u>24,000</u>	<u>0</u>	<u>0</u>
 Total Receipts	 <u>24,000</u>	 <u>23,000</u>	 <u>15,127</u>
 Expenditures:			
Transfer to Waste Disposal	0	0	0
Capital Outlay	<u>0</u>	<u>14,806</u>	<u>19,512</u>
 Total Expenditures	 <u>0</u>	 <u>14,806</u>	 <u>19,512</u>
 Receipts Over (Under) Expenditures	 24,000	 8,194	 (4,385)
Unencumbered Cash, Beginning	<u>74,408</u>	<u>76,169</u>	<u>29,032</u>
 Unencumbered Cash, Ending	 <u>98,408</u>	 <u>84,363</u>	 <u>24,647</u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 43

	Fire District No. 3 Special Machinery and Equipment	Fire District No. 3 Memorial	Special Road and Bridge Im- provement
Receipts:			
Miscellaneous	\$ 351	0	0
Transfer from OFD No. 3 - General	8,000	0	0
Transfer from Road and Bridge	<u>0</u>	<u>0</u>	<u>233,288</u>
Total Receipts	<u>8,351</u>	<u>0</u>	<u>233,288</u>
Expenditures:			
Commodities	0	0	78,555
Contractual Services	0	0	120,719
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>199,274</u>
Receipts Over (Under) Expenditures	8,351	0	34,014
Unencumbered Cash, Beginning	<u>99,318</u>	<u>4,105</u>	<u>645,352</u>
Unencumbered Cash, Ending	<u>\$ 107,669</u>	<u>4,105</u>	<u>679,366</u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 44

	<u>Special Vehicle Fees</u>	<u>Prosecuting Attorney Fund</u>	<u>Fire District No. 3 Grant</u>
Receipts:			
Fees from District Court	\$ 0	248	0
State of Kansas	525	0	0
Motor Vehicle Fees	40,597	0	0
Grants	0	0	37,827
Reimbursed Expenses	<u>315</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>41,437</u>	<u>248</u>	<u>37,827</u>
Expenditures:			
Personal Services	6,898	0	0
Commodities	4,147	0	0
Contractual Services	7,919	0	0
Capital Outlay	0	0	0
Prosecutor's Training	0	124	0
Transfer to Computer Capital Outlay	10,000	0	0
Transfer to General	<u>14,277</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>43,241</u>	<u>124</u>	<u>0</u>
Receipts Over (Under) Expenditures	(1,804)	124	37,827
Unencumbered Cash, Beginning	<u>12,546</u>	<u>4,170</u>	<u>8,050</u>
Unencumbered Cash, Ending	<u><u>\$ 10,742</u></u>	<u><u>4,294</u></u>	<u><u>45,877</u></u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 45

	<u>Ambulance Memorial</u>	<u>Courthouse Centennial</u>	<u>WIC Grant</u>
Receipts:			
Donations	\$ 225	0	0
Grants	<u>0</u>	<u>0</u>	<u>222,978</u>
Total Receipts	<u>225</u>	<u>0</u>	<u>222,978</u>
Expenditures:			
Commodities	1,775	0	0
Project Expenditures	<u>0</u>	<u>0</u>	<u>222,978</u>
Total Expenditures	<u>1,775</u>	<u>0</u>	<u>222,978</u>
Receipts Over (Under) Expenditures	(1,550)	0	0
Unencumbered Cash, Beginning	<u>2,702</u>	<u>500</u>	<u>2</u>
Unencumbered Cash, Ending	<u><u>\$ 1,152</u></u>	<u><u>500</u></u>	<u><u>2</u></u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 46

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

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 47

	<u>Register of Deeds Technology</u>	<u>County Clerk Technology</u>	<u>County Treasurer Technology</u>
Receipts:			
Recording Fees	\$ 8,260	2,062	2,062
Interest on Idle Funds	<u>47</u>	<u>9</u>	<u>8</u>
Total Receipts	<u>8,307</u>	<u>2,071</u>	<u>2,070</u>
Expenditures:			
Technology Expenditures	<u>6,017</u>	<u>1,286</u>	<u>1,912</u>
Receipts Over (Under) Expenditures	2,290	785	158
Unencumbered Cash, Beginning	<u>17,446</u>	<u>3,583</u>	<u>3,256</u>
Unencumbered Cash, Ending	<u>\$ 19,736</u>	<u>4,368</u>	<u>3,414</u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 48

	<u>Covert Township Special Road</u>	<u>Grant Township Special Road</u>	<u>Hancock Township Special Road</u>
Receipts:			
Transfer from Covert Township Special	\$ 210	0	0
Transfer from Grant Township Special	0	1,191	0
Transfer from Hancock Township Special	<u>0</u>	<u>0</u>	<u>413</u>
Total Receipts	<u>210</u>	<u>1,191</u>	<u>413</u>
Expenditures:			
Contractual Services	0	8,617	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>8,617</u>	<u>0</u>
Receipts Over (Under) Expenditures	210	(7,426)	413
Unencumbered Cash, Beginning	<u>14,704</u>	<u>31,247</u>	<u>10,977</u>
Unencumbered Cash, Ending	<u><u>\$ 14,914</u></u>	<u><u>23,821</u></u>	<u><u>11,390</u></u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 49

	<u>Hawkeye Township Special Road</u>	<u>Independence Township Special Road</u>	<u>Kill Creek Township Special Road</u>	<u>Lawrence Township Special Road</u>
Receipts:				
Transfer from Hawkeye Township Special	\$ 1,818	0	0	0
Transfer from Independence Township Special	0	2,036	0	0
Transfer from Kill Creek Township Special	0	0	3,220	0
Transfer from Lawrence Township Special	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,004</u>
Total Receipts	<u>1,818</u>	<u>2,036</u>	<u>3,220</u>	<u>3,004</u>
Expenditures:				
Contractual Services	0	4,899	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>4,899</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	1,818	(2,863)	3,220	3,004
Unencumbered Cash, Beginning	<u>15,267</u>	<u>29,047</u>	<u>27,199</u>	<u>19,975</u>
Unencumbered Cash, Ending	<u>\$ 17,085</u>	<u>26,184</u>	<u>30,419</u>	<u>22,979</u>

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
Page 50

	<u>Sumner Township Special Road</u>	<u>Victor Township Special Road</u>	<u>Winfield Township Special Road</u>	<u>Bethany Township Special Road</u>
Receipts:				
Transfer from Sumner Township Special	\$ 290	0	0	0
Transfer from Victor Township Special	0	2,276	0	0
Transfer from Winfield Township Special	0	0	2,176	0
Transfer from Bethany Township Special	<u>0</u>	<u>0</u>	<u>0</u>	<u>95</u>
Total Receipts	<u>290</u>	<u>2,276</u>	<u>2,176</u>	<u>95</u>
Expenditures:				
Contractual Services	0	9,000	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>9,000</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	290	(6,724)	2,176	95
Unencumbered Cash, Beginning	<u>17,922</u>	<u>9,293</u>	<u>11,475</u>	<u>2,989</u>
Unencumbered Cash, Ending	<u>\$ 18,212</u>	<u>2,569</u>	<u>13,651</u>	<u>3,084</u>

OSBORNE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 3
Page 1

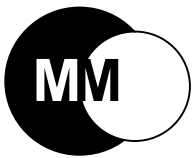
	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	6,980,909	10,687,168	10,318,046	7,350,031
Real Estate Redemptions	83,762	217,382	93,351	207,793
Partial Payment	11,317	19,286	13,407	17,196
Advance Tax	674	0	485	189
Motor Vehicle Tax	160,734	619,107	626,306	153,535
Recreational Vehicle	2,614	14,253	13,842	3,025
Commercial Motor Vehicle Tax	150	129,192	128,754	588
Residential Use Tax	89	2,211	2,255	45
Escrow Account	17	0	0	17
LAVTR	30	0	0	30
Sales and Compensating Use Tax	7,897	149,887	152,572	5,212
Motor Vehicle License Fees	0	395,757	395,757	0
Neighborhood Revitalization	0	119,697	119,697	0
Total Distributable Funds	<u>7,248,193</u>	<u>12,353,940</u>	<u>11,864,472</u>	<u>7,737,661</u>
State Funds:				
State Education Building	21	63,019	63,021	19
Institutional Building	<u>10</u>	<u>31,510</u>	<u>31,510</u>	<u>10</u>
Total State Funds	<u>31</u>	<u>94,529</u>	<u>94,531</u>	<u>29</u>
Subdivision Funds:				
Unified School Districts	1,978	2,723,137	2,723,702	1,413
Cemeteries	244	47,229	46,619	854
Townships	2,880	329,560	329,105	3,335
Cities	1,966	1,249,411	1,249,577	1,800
Regional Library	4,010	101,322	75,152	30,180
Irrigation District	0	373,612	373,612	0
Extension District	33	100,009	100,014	28
Watershed Districts	0	587	587	0
Fire Districts	0	107,052	107,052	0
Hospital Sales Tax	<u>0</u>	<u>472,926</u>	<u>472,926</u>	<u>0</u>
Total Tax Accounts	<u>11,111</u>	<u>5,504,845</u>	<u>5,478,346</u>	<u>37,610</u>

OSBORNE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 3
Page 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 526	8,335	8,335	526
Clerk of District Court				
Court Trust	525	110,994	86,127	25,392
Register of Deeds	207	75,762	72,588	3,381
County Treasurer:				
Heritage Trust	649	4,130	3,543	1,236
Bond Supervision Fee	0	395	395	0
Cash Over & Short	182	7,178	7,177	183
Payroll Withholding	46,929	532,509	568,646	10,792
Employee Cafeteria Plan	1,069	11,360	10,705	1,724
Cereal Malt Beverage Stamp	0	50	50	0
Payroll Clearing	1,708	61,881	61,998	1,591
Drivers Licenses	0	12,758	12,758	0
Stray Animals	0	0	0	0
	<u>51,795</u>	<u>825,352</u>	<u>832,322</u>	<u>44,825</u>
Total County Officer Accounts				
	<u>51,795</u>	<u>825,352</u>	<u>832,322</u>	<u>44,825</u>
 Total Agency Funds	 <u><u>\$ 7,311,130</u></u>	 <u><u>18,778,666</u></u>	 <u><u>18,269,671</u></u>	 <u><u>7,820,125</u></u>

OSBORNE COUNTY, KANSAS
SINGLE AUDIT SECTION
FOR THE YEAR ENDED DECMEBER 31, 2019



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Osborne County, Kansas, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Osborne County, Kansas' basic financial statements, and have issued our report thereon dated September 14, 2020. Our report on the financial statement disclosed that, as described in Note 1 to the financial statements, Osborne County, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 14, 2020



Mapes & Miller LLP

Certified Public Accountants

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

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

Report on Compliance for Each Major Federal Program

We have audited Osborne County, Kansas' compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Osborne County, Kansas' major federal programs for the year ended December 31, 2019. Osborne County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Osborne County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2019-001. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

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

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

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

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 14, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Homeland Security			
Passed through the Kansas Division of Emergency Management			
Emergency Management Performance Grants	97.042	n/a	<u>8,956</u>
U.S. Department of Health and Human Services			
Passed through the Kansas Department of Health & Environment			
Hospital Prepared Program and Public Health Emergency Preparedness	93.074	n/a	11,087
Immunization Grants	93.268	n/a	<u>920</u>
Total U.S. Department of Health and Human Services			<u>12,007</u>
U.S. Department of Agriculture			
Passed through the Kansas Department of Health & Environment			
WIC Special Supplemental Nutritional Program for Women, Infants, and Children	10.557	n/a	<u>222,978</u>
U.S. Department of Agriculture			
Community Facilities Loans and Grants	10.766	n/a	<u>12,647,224</u> *
Total Expenditures of Federal Awards			<u><u>\$ 12,891,165</u></u>

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2019

Note A - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Osborne County, Kansas (the County), under programs of the federal government for the year ended December 31, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

Note B - Summary of Significant Accounting Policies

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

Note C - Indirect Cost Rate

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

Note D - Loan and Loan Guarantee Programs

The County received a loan commitment from USDA on December 20, 2017 in the amount of \$18,735,000. As part of this loan, the County obtained interim financing of \$18,735,000 made up of \$500,000 in General Obligation Bonds and \$18,235,000 in Temporary Notes. Expenditures from this temporary financing are included as federal expenditures as incurred in accordance with federal program guidelines. The outstanding loan balance of this temporary financing at December 31, 2019 was \$500,000 in General Obligation Bonds and \$11,504,725 in Temporary Notes.

Note E - Sub-recipients

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2019

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENT

Type of auditors' report issued:

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

Internal control over financial reporting:

- Material weaknesses identified? ___ Yes _x_ No
- Significant deficiencies identified? ___ Yes _x_ None Reported
- Noncompliance material to financial statement noted? ___ Yes _x_ No

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified? ___ Yes _x_ No
- Significant deficiencies identified? ___ Yes _x_ None Reported

Type of auditors' report issued on compliance for major programs:

UnmodifiedAny audit findings disclosed that are required to be reported in
accordance with 2 CFR 200.516(a)?_x_ Yes ___ No

Identification of major programs:

CFDA NUMBER
10.766NAME OF FEDERAL PROGRAM
Community Facilities Loans and GrantsDollar threshold used to distinguish between type A and
type B programs:\$750,000

Auditee qualified as low-risk auditee?

___ Yes _x_ No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2019

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

2019-001 Construction Bonds

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

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

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

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

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

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

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended December 31, 2019

FINANCIAL STATEMENT AUDIT FINDINGS

None

FEDERAL AWARD FINDINGS

UNITED STATES DEPARTMENT OF AGRICULTURE

Community Facilities Loans and Grants – CFDA No. 10.766.

2018-001 Construction Bonds

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

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

Current Status: The County has elected not to obtain performance and payment bonds as the construction project is virtually complete.