OSBORNE COUNTY, KANSAS

Osborne, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2024

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, 2024

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Osborne, Osborne, Kansas, a Municipality, as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Osborne County, Kansas, as of December 31, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

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

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Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
August 25, 2025

OSBORNE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	$ 2,605,342	0	3,173,920	3,330,376	2,448,886	1,093	2,449,979
Special Purpose Funds							
Road and Bridge	0	0	2,442,429	2,437,896	4,533	0	4,533
Fair Building	937	0	13,913	0	14,850	0	14,850
Fair Premium	15,432	0	10,336	18,000	7,768	0	7,768
Health Nurse	783	0	205,842	205,253	1,372	0	1,372
Appraiser's Cost	109,120	0	123,063	149,823	82,360	0	82,360
Employee Benefits	143,448	0	(211)	0	143,237	0	143,237
Direct Election	13,904	0	68,242	72,333	9,813	0	9,813
Mental Health	205	0	38,567	38,772	0	0	0
Mental Retardation	0	0	13,344	13,344	0	0	0
Conservation District	1,436	0	19,774	21,210	0	0	0
Hospital Maintenance	0	0	412,945	412,945	0	0	0
Noxious Weed	58,834	0	148,178	181,474	25,538	0	25,538
Noxious Weed Capital Outlay	41,107	0	10,000	21,500	29,607	0	29,607
Special Alcohol Abuse Program	13,848	0	434	0	14,282	0	14,282
Tourism Promotion	1,791	0	2,652	0	4,443	0	4,443
Historical Society	0	0	2,825	2,469	356	0	356
Osborne County 911 Fund	336,829	0	64,929	348,287	53,471	0	53,471
Health Department Capital Outlay	45,198	0	0	45,198	0	0	0
Special Machinery and Equipment	966,574	0	312,713	822,254	457,033	0	457,033
Computer Capital Outlay	0	0	14,425	0	14,425	0	14,425
Election Capital Outlay	42,196	0	0	0	42,196	0	42,196
Register of Deeds Equipment	10,313	0	0	0	10,313	0	10,313
District Court Equipment	0	0	0	0	0	0	0
Sheriff Equipment	107,930	0	33,299	59,095	82,134	0	82,134

(Continued)

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

OSBORNE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

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	5,889	0	47,889	37,183	16,595	0	16,595
Special Machinery and Equipment	171,049	0	5,520	0	176,569	0	176,569
Grant	12,100	0	0	0	12,100	0	12,100
Fire District No. 2:							
Operating	870	0	34,314	28,371	6,813	0	6,813
Special Machinery and Equipment	22,458	0	2,329	0	24,787	0	24,787
Fire District No. 3:							
Operating	12,024	0	51,040	52,992	10,072	10,737	20,809
Special Machinery and Equipment	128,369	0	12,749	0	141,118	0	141,118
Memorial	5,460	0	500	0	5,960	0	5,960
Grant	1,825	0	0	0	1,825	0	1,825
Hawkeye Township Special	0	0	32,530	32,530	0	0	0
Hancock Township Special	0	0	41,990	41,990	0	0	0
Sumner Township Special	0	0	65,701	65,701	0	0	0
Covert Township Special	0	0	36,136	36,136	0	0	0
Winfield Township Special	0	0	15,850	15,850	0	0	0
Independence Township Special	0	0	25,093	25,093	0	0	0
Grant Township Special	0	0	31,536	31,536	0	0	0
Lawrence Township Special	0	0	30,819	30,819	0	0	0
Victor Township Special	0	0	40,299	40,299	0	0	0
Kill Creek Township Special	0	0	33,268	33,268	0	0	0
Bethany Township Special	0	0	25,987	25,987	0	0	0
Mount Ayr Township Special	120	0	25,165	25,285	0	0	0
Natoma Township Special	0	0	4,796	4,796	0	0	0
Special Vehicle Fees	24,150	0	41,821	55,962	10,009	0	10,009
Prosecuting Attorney Training	4,915	0	201	95	5,021	0	5,021
Courthouse Centennial	500	0	0	0	500	0	500
ARPA Grant	181,999	0	0	160,482	21,517	0	21,517
JJA Health Grant	154	0	0	0	154	0	154
Veterans Memorial	3,589	0	0	0	3,589	0	3,589
WIC Grant Fund	5	0	18,339	18,339	5	0	5
Sarver & McFadden Grants	0	0	26,000	0	26,000	0	26,000

(Continued)

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

OSBORNE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Register of Deeds Technology	15,876	0	6,002	0	21,878	0	21,878
County Clerk Technology	4,597	0	1,516	0	6,113	0	6,113
County Treasurer Technology	5,858	0	1,520	0	7,378	0	7,378
Special Road and Bridge Improvement	1,037,095	0	312,713	722,162	627,646	0	627,646
Treasurer Capital Outlay	8,935	0	0	0	8,935	0	8,935
Emergency Management Equipment	42,474	0	0	569	41,905	0	41,905
Attorney Capital Outlay	2,326	0	0	0	2,326	0	2,326
Appraiser Capital Outlay	35,699	0	10,400	0	46,099	0	46,099
Natoma Township Special Road	0	0	63,386	4,544	58,842	0	58,842
Covert Township Special Road	11,644	0	4,659	0	16,303	0	16,303
Grant Township Special Road	24,712	0	2,730	0	27,442	0	27,442
Hancock Township Special Road	35,440	0	0	7,257	28,183	0	28,183
Mount Ayr Township Special Road	36,442	0	0	9,859	26,583		26,583
Hawkeye Township Special Road	22,597	0	0	551	22,046	0	22,046
Independence Township Special Road	40,648	0	0	14,324	26,324	0	26,324
Kill Creek Township Special Road	47,218	0	267	0	47,485	0	47,485
Lawrence Township Special Road	22,490	0	6,723	0	29,213	0	29,213
Sumner Township Special Road	30,169	0	4	11,568	18,605	0	18,605
Victor Township Special Road	21,140	0	5,101	0	26,241	0	26,241
Winfield Township Special Road	18,200	0	0	3,116	15,084	0	15,084
Bethany Township Special Road	3,622	0	1,252	1,599	3,275	0	3,275
Bond and Interest Funds							
Hospital Debt Service	922,119	0	1,118,873	1,240	2,039,752	0	2,039,752
Business Funds							
EMS - Ambulance Service	139,150	0	466,342	577,294	28,198	0	28,198
Special Ambulance	69,116	0	0	0	69,116	0	69,116
Waste Disposal	30,194	0	245,669	247,548	28,315	0	28,315
Solomon Valley E-Waste Coalation	54,662	0	19,200	25,257	48,605	0	48,605
Landfill Equipment	133,900	0	20,000	87,200	66,700	0	66,700
Total Reporting Entity (Excluding Agency Funds)	**$ 7,907,026**	**0**	**10,047,848**	**10,657,031**	**7,297,843**	**11,830**	**7,309,673**

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, 2024

Cash on Hand		
County Treasurer	$	1,300
Sheriff		500
The Peoples Bank - Osborne, Kansas		
Checking Accounts		778,073
Money Market Accounts		1,306,593
State Bank of Downs - Downs, Kansas		
Money Market Account		978,072
Certificate of Deposit		1,025,679
Sunflower Bank N.A. - Osborne, Kansas		
Checking Accounts		1,921,452
NOW Account		20,000
Money Market Account		7,567,717
Southwind Bank - Natoma, Kansas		
Checking Account		29,858
Money Market Account		903,142
Certificate of Deposit		1,000,000
Total Cash		15,532,386
Less Agency Funds per Schedule 3		(8,222,713)
Total Reporting Entity (Excluding Agency Funds)	**$**	**7,309,673**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

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

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

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2024:

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

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

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

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

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

Encumbrance – a commitment by the municipality for future payments and supported by a document evidencing the commitment, such as a purchase order or contract.

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

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

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

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

Budgetary Information

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

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20 and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General, Road & Bridge, EMS-Ambulance, Health Nurse, Direct Election, Hospital, Hospital Debt Service, Conservation District, Fair Premium, Fair Building, Mental Health, Mental Retardation, Historical Society, Waste Disposal, Fire District No. 1, Hawkeye Township, Hancock Township, Sumner Township, Covert Township, Winfield Township, Independence Township, Grant Township, Lawrence Township, Victor Township funds, Mt Ayr Township, and Natoma Township funds were amended in this manner during the year ended December 31, 2024.

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

Budget Violations. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the Health Nurse and Osborne County 911 funds have exceeded the published budget amount. This appears to be a violation of this statute.

3. **Deposits and Investments**

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $15,530,586 and the bank balance was $16,005,879. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,535,920 was covered by federal depository insurance, and $14,469,959 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, 2024, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

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

seq. Kansas law establishes and amends benefit provisions. KPERS issues report that includes financial statements and required supplementary information. KPERS' Financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from Osborne County, Kansas, were $233,941 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the county's proportionate share of the collective net pension liability reported by KPERS was $2,046,461. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The county's proportion of the net pension liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

5. Other Long-Term Obligations from Operations

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

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

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

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

Each employee is entitled to one day of sick leave for each month worked. This time may be accumulated to one hundred twenty days. Any employee leaving County employment after age sixty-two or upon retirement will be paid half of their accumulated sick leave. +

6. **Interfund Transactions**

Operating transfers were as follows:

From	To	Authority	Amount
Waste Disposal	Landfill Equipment	K.S.A. 19-119	20,000
General	Computer Capital Outlay	K.S.A. 19-119	2,097
General	Sheriff Equipment	K.S.A. 19-119	15,000
General	Health Nurse	K.S.A. 79-1946	19,547
Health Nurse	Health Department Capital Outlay	K.S.A. 65-204	45,198
Appraiser's Cost	Appraiser Capital Outlay	K.S.A. 19-119	10,400
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	10,000
Road and Bridge	Special Machinery & Equipment	K.S.A. 68-141g	312,713
Road and Bridge	Special Road & Bridge Improvement	K.S.A. 68-590	312,713
Special Road & Bridge Improvement	Road and Bridge	K.S.A. 68-590	174,145
Special Vehicle	General	K.S.A. 8-145	24,150
Special Vehicle	Computer Capital Outlay	K.S.A. 19-119	12,327
Fire District No. 1 - Operating	Fire District No. 1 - Special Machinery & Equipment	K.S.A. 19-3623e	5,520
Fire District No. 2 - Special Machinery & Equipment	Fire District No. 2 - Operating	K.S.A. 19-3623e	2,329
Fire District No. 3 - Operating	Fire District No. 3 - Special Machinery & Equipment	K.S.A. 19-3623e	7,200
Covert Township Special	Covert Township Special Road	K.S.A. 68-589	4,659
Grant Township Special	Grant Township Special Road	K.S.A. 68-590	2,730
Kill Creek Township Special	Kill Creek Township Special Road	K.S.A. 68-590	267
Lawrence Township Special	Lawrence Township Special Road	K.S.A. 68-590	6,723
Sumner Township Special	Sumner Township Special Road	K.S.A. 68-590	4
Victor Township Special	Victor Township Special Road	K.S.A. 68-590	5,101
Bethany Township Special	Bethany Township Special Road	K.S.A. 68-590	1,252
Natoma Township Special	Natoma Township Special Road	K.S.A. 68-590	339

7. **Risk Management**

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

The County pays annual premiums to Kansas Workers Risk Cooperative for Counties for workers compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk

Cooperative for Counties will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperatives for Counties.

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

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

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

8. **Claims and Judgments**

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

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

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

Permit No. 0184

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

The estimate of closure and postclosure care liability at year-end would be $86,016. 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 2024. 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 $389,158. This liability is based on the use of 28.58 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $972,579 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 2024. The County expects the landfill to continue to operate for approximately fifty-eight years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

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

10. **Subsequent Events**

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

11. **Long-term Debt**

Changes in long-term liabilities for Osborne County, Kansas for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
General Obligation Bonds Series 2020	2.75%	01/22/20	18,735,000	01/22/50	16,015,529	0	0	16,015,529	0
Finance Leases:									
Rock Grinder	5.03%	04/01/24	546,840	12/30/28	0	546,840	229,362	317,478	20,863
Total Contractual Indebtedness					**16,015,529**	**546,840**	**229,362**	**16,333,007**	**20,863**

11. **Long-term Debt**

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

	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	2045-2049	2050-2054	Total
PRINCIPAL											
General Obligation Bonds:											
General Obligation Bonds Series 2020	455,960	469,782	482,701	495,975	508,475	2,764,983	3,166,821	3,627,069	3,611,079	432,684	16,015,529
Finance Leases:											
Rock Grinder	317,478	0	0	0	0	0	0	0	0	0	317,478
Total Principal	773,438	469,782	482,701	495,975	508,475	2,764,983	3,166,821	3,627,069	3,611,079	432,684	16,333,007
INTEREST											
General Obligation Bonds:											
General Obligation Bonds Series 2020	441,634	427,888	414,969	400,594	389,119	1,722,344	1,320,678	860,262	336,408	11,899	6,325,795
Finance Leases:											
Rock Grinder	15,972	0	0	0	0	0	0	0	0	0	15,972
Total Interest	457,606	427,888	414,969	400,594	389,119	1,722,344	1,320,678	860,262	336,408	11,899	6,341,767
Total Principal and Interest	**$ 1,231,044**	**897,670**	**897,670**	**896,569**	**897,594**	**4,487,327**	**4,487,499**	**4,487,331**	**3,947,487**	**444,583**	**22,674,774**

OSBORNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024

OSBORNE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:					
General Funds					
General	$ 4,186,745	33,722	4,220,467	3,330,376	(890,091)
Special Purpose Funds					
Road and Bridge	1,585,525	860,754	2,446,279	2,437,896	(8,383)
Fair Building	14,900	0	14,900	0	(14,900)
Fair Premium	26,000	0	26,000	18,000	(8,000)
Health Nurse	196,000	3,509	199,509	205,253	5,744
Appraiser's Cost	172,450	0	172,450	149,823	(22,627)
Employee Benefits	71,886	0	71,886	0	(71,886)
Direct Election	78,700	0	78,700	72,333	(6,367)
Mental Health	38,800	0	38,800	38,772	*
Mental Retardation	13,500	0	13,500	13,344	*
Conservation District	21,500	0	21,500	21,210	(290)
Hospital Maintenance	422,429	0	422,429	412,945	(9,484)
Noxious Weed	200,375	0	200,375	181,474	(18,901)
Noxious Weed Capital Outlay	25,000	0	25,000	21,500	(3,500)
Special Alcohol Abuse Program	7,508	0	7,508	0	(7,508)
Tourism Promotion	7,800	0	7,800	0	(7,800)
Historical Society	3,000	0	3,000	2,469	(531)
Osborne County 911 Fund	168,060	0	168,060	348,287	180,227
Health Department Capital Outlay	45,198	0	45,198	45,198	0
Fire District No. 1 - Operating	46,986	0	46,986	37,183	(9,803)
Fire District No. 2 - Operating	37,056	0	37,056	28,371	(8,685)
Fire District No. 3 - Operating	63,290	0	63,290	52,992	(10,298)
Hawkeye Township Special	34,178	0	34,178	32,530	(1,648)
Hancock Township Special	43,760	0	43,760	41,990	(1,770)
Sumner Township Special	66,538	0	66,538	65,701	(837)
Covert Township Special	36,588	0	36,588	36,136	(452)
Winfield Township Special	17,050	0	17,050	15,850	(1,200)
Independence Township Special	25,735	0	25,735	25,093	(642)
Grant Township Special	32,152	0	32,152	31,536	(616)
Lawrence Township Special	31,806	0	31,806	30,819	(987)
Victor Township Special	40,741	0	40,741	40,299	(442)
Kill Creek Township Special	34,000	0	34,000	33,268	(732)
Bethany Township Special	26,766	0	26,766	25,987	(779)
Mount Ayr Township Special	25,468	0	25,468	25,285	(183)
Natoma Township Special	5,000	0	5,000	4,796	(204)
Bond and Interest Funds					
Hospital Debt Service	1,796,555	0	1,796,555	1,240	(1,795,315)
Business Funds					
EMS - Ambulance Service	608,650	0	608,650	577,294	(31,356)
Waste Disposal	280,000	0	280,000	247,548	(32,452)
Solomon Valley E-Waste Coalation	47,000	0	47,000	25,257	(21,743)

* Exempt from Budget Law

OSBORNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Receipts:	Actual	Budget	Variance Over (Under)
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 2,434,521	2,418,457	16,064
Delinquent Tax	27,609	0	27,609
Motor Vehicle Tax	140,593	118,167	22,426
Recreational Vehicle Tax	3,592	2,762	830
16/20M Tax	22,689	18,012	4,677
Commerical Vehicle Tax	6,352	5,580	772
Watercraft Tax	0	1,369	(1,369)
Intangible Tax	16,802	12,438	4,364
Local Retailers Sales Tax	113,609	115,000	(1,391)
Comp Use Tax	39,817	31,500	8,317
Housing Authority Distribution	1,186	1,000	186
Intergovernmental			
Mineral Production	1,522	1,000	522
Licenses, Fees and Permits			
County Officer Fees	43,229	35,000	8,229
Drivers License Fees	498	370	128
Antique Fees	1,880	1,550	330
Diversion Fees	2,262	1,500	762
Attorney Fees	973	1,460	(487)
Other Fees and Permits	1,575	400	1,175
Charges for Services			
Copy Machine	2,220	2,900	(680)
Publication Costs	6,616	4,500	2,116
County Farm Income	24,855	8,500	16,355
Miscellaneous	12,790	0	12,790
Interest on Idle Funds	166,383	27,500	138,883
Interest on Delinquent Tax	44,015	33,700	10,315
Interest on Motor Vehicle	460	400	60
Reimbursed Expenses	33,722	0	33,722
Transfer from Special Vehicle	24,150	0	24,150
Total Receipts	3,173,920	**2,843,065**	**330,855**

OSBORNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	$ 216,964	155,000	61,964
County Clerk	116,311	124,700	(8,389)
County Treasurer	154,701	156,663	(1,962)
County Attorney	77,597	80,450	(2,853)
Register of Deeds	76,749	71,100	5,649
Sheriff - Department Operations	917,675	937,675	(20,000)
Unified Court - Operating	17,915	41,500	(23,585)
Unified Court - Attorney Fees	26,399	33,000	(6,601)
CASA	0	2,500	(2,500)
Custodian & Courthouse General	132,299	129,900	2,399
Audit	58,041	46,935	11,106
Emergency Management	22,484	31,380	(8,896)
Computer Operations	109,285	50,000	59,285
IT Department	32,914	29,080	3,834
Copy Machine	0	1,500	(1,500)
Major Building Repairs	9,199	230,568	(221,369)
NWK Area Agency on Aging	4,500	4,500	0
Options	0	1,000	(1,000)
Carnegie Historical Library	1,110	1,110	0
GIS Mapping	3,850	13,500	(9,650)
Transfer to Multi-Year Capital Improvement	0	346,184	(346,184)
Transfer to Health Nurse	19,547	0	19,547
Transfer to Sheriffs Equipment	15,000	0	15,000
Transfer to Computer Capital Outlay	2,097	0	2,097
Employee Benefits:			
Social Security/Medicare	179,367	178,500	867
State Retirement	233,941	240,000	(6,059)
Employee Health Insurance	783,677	1,210,000	(426,323)
Unemployment Insurance	2,685	15,000	(12,315)
Workers' Compensation	116,069	55,000	61,069
Adjustment for Qualifying Budget Credits:			
Reimbursed Expense	0	33,722	(33,722)
Total Expenditures	3,330,376	**4,220,467**	**(890,091)**
Receipts Over (Under) Expenditures	(156,456)		
Unencumbered Cash, Beginning	2,605,342		
Unencumbered Cash, Ending	**$ 2,448,886**		

OSBORNE COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Over)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 869,527	863,801	5,726
Delinquent Tax	8,714	0	8,714
Motor Vehicle Tax	48,265	40,566	7,699
Recreational Vehicle Tax	1,233	949	284
16/20M Tax	6,956	6,184	772
Commercial Vehicle Tax	2,181	1,915	266
Watercraft Tax	0	470	(470)
Housing Authority Distribution	424	0	424
Intergovernmental			
Special City County Highway	266,201	261,640	4,561
State Equalization	1,307	0	1,307
Kansas Department of Transportation	291,873	0	291,873
Miscellaneous	42	250,000	(249,958)
Sale of Equipment	202,680	0	202,680
Transfer from Special Road and Bridge Improvement	174,145	0	174,145
Reimbursed Expenses	568,881	0	568,881
Total Receipts	2,442,429	**1,425,525**	**1,016,904**
Expenditures:			
Personal Services	766,756	720,000	46,756
Commodities	525,517	466,000	59,517
Contractual Services	264,473	280,925	(16,452)
Capital Outlay	255,724	18,600	237,124
Transfer to Special Machinery and Equipment	312,713	50,000	262,713
Transfer to Special Road and Bridge Improvement	312,713	50,000	262,713
Adjustment for Qualifying Budget Credits:			
KDOT Reimbursement	0	291,873	(291,873)
Reimbursed Expenses	0	568,881	(568,881)
Total Expenditures	2,437,896	**2,446,279**	**(8,383)**
Receipts Over (Under) Expenditures	4,533		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 4,533**		

OSBORNE COUNTY, KANSAS
FAIR BUILDING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 13,048	12,971	77
Delinquent Tax	128	0	128
Motor Vehicle Tax	532	447	85
Recreational Vehicle Tax	14	10	4
16/20M Tax	116	68	48
Commerical Vehicle Tax	24	21	3
Watercraft Tax	0	5	(5)
Housing Authority Distribution	6	0	6
Miscellaneous	45	0	45
Total Receipts	13,913	**13,522**	**391**
Expenditures:			
Appropriations	0	**14,900**	**(14,900)**
Receipts Over (Under) Expenditures	13,913		
Unencumbered Cash, Beginning	937		
Unencumbered Cash, Ending	**$ 14,850**		

OSBORNE COUNTY, KANSAS
FAIR PREMIUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 9,353	9,287	66
Delinquent Tax	127	0	127
Motor Vehicle Tax	689	579	110
Recreational Vehicle Tax	18	14	4
16/20M Tax	113	88	25
Commercial Vehicle Tax	31	27	4
Watercraft Tax	0	7	(7)
Housing Authority Distribution	5	0	5
Total Receipts	10,336	**10,002**	**334**
Expenditures:			
Appropriations	18,000	26,000	(8,000)
Total Expenditures	18,000	**26,000**	**(8,000)**
Receipts Over (Under) Expenditures	(7,664)		
Unencumbered Cash, Beginning	15,432		
Unencumbered Cash, Ending	**$ 7,768**		

OSBORNE COUNTY, KANSAS
HEALTH NURSE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 40,088	39,845	243
Delinquent Tax	413	0	413
Motor Vehicle Tax	2,192	1,843	349
Recreational Vehicle Tax	56	43	13
16/20M Tax	342	281	61
Commercial Vehicle Tax	99	87	12
Watercraft Tax	0	21	(21)
Housing Authority Distribution	20	0	20
Charges for Services			
Patient Fees	47,678	75,000	(27,322)
Grants			
WIC	17,001	14,500	2,501
Immunization	2,482	2,200	282
Bioterrorism	10,813	10,000	813
Other	17,000	20,000	(3,000)
Transfer from General	19,547	8,684	10,863
Transfer from Health Capital Outlay	45,198	23,496	21,702
Reimbursed Expense	2,913	0	2,913
Total Receipts	205,842	**196,000**	**9,842**
Expenditures:			
Personal Services	87,703	90,000	(2,297)
Commodities	74,295	61,500	12,795
Contractual Services	43,129	43,200	(71)
Capital Outlay	126	1,300	(1,174)
Adjustment for Qualifying Budget Credits:			
Excess Grants	0	596	(596)
Reimbursed Expenses	0	2,913	(2,913)
Total Expenditures	205,253	**199,509**	**5,744**
Receipts Over (Under) Expenditures	589		
Unencumbered Cash, Beginning	783		
Unencumbered Cash, Ending	**$ 1,372**		

OSBORNE COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 107,344	106,638	706
Delinquent Tax	1,398	0	1,398
Motor Vehicle Tax	7,634	6,416	1,218
Recreational Vehicle Tax	195	150	45
16/20M Tax	1,425	978	447
Commercial Vehicle Tax	345	303	42
Watercraft Tax	0	74	(74)
Housing Authority Distribution	52	0	52
Charges for Services	600	0	600
Miscellaneous	4,070	0	4,070
Total Receipts	123,063	**114,559**	**8,504**
Expenditures:			
Personal Services	118,993	136,200	(17,207)
Commodities	1,691	5,000	(3,309)
Contractual Services	18,739	29,250	(10,511)
Capital Outlay	0	2,000	(2,000)
Transfer to Appraiser Capital Outlay	10,400	0	10,400
Total Expenditures	149,823	**172,450**	**(22,627)**
Receipts Over (Under) Expenditures	(26,760)		
Unencumbered Cash, Beginning	109,120		
Unencumbered Cash, Ending	**$ 82,360**		

OSBORNE COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	$ (211)	0	(211)
Payroll Deductions	0	0	0
Total Receipts	(211)	**0**	**(211)**
Expenditures:			
Employee Health Insurance	0	71,886	(71,886)
Total Expenditures	0	**71,886**	**(71,886)**
Receipts Over (Under) Expenditures	(211)		
Unencumbered Cash, Beginning	143,448		
Unencumbered Cash, Ending	**$ 143,237**		

OSBORNE COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 52,135	51,750	385
Delinquent Tax	470	250	220
Motor Vehicle Tax	2,188	1,839	349
Recreational Vehicle Tax	56	43	13
16/20M Tax	453	280	173
Commercial Vehicle Tax	99	87	12
Watercraft Tax	0	21	(21)
Housing Authority Distribution	25	0	25
Reimbursed Expense	12,816	12,816	0
Total Receipts	68,242	**67,086**	**1,156**
Expenditures:			
Personal Services	10,070	10,320	(250)
Commodities	4,108	3,700	408
Contractual Services	58,155	62,180	(4,025)
Capital Outlay	0	500	(500)
Transfer to Election Capital Outlay	0	2,000	(2,000)
Total Expenditures	72,333	**78,700**	**(6,367)**
Receipts Over (Under) Expenditures	(4,091)		
Unencumbered Cash, Beginning	13,904		
Unencumbered Cash, Ending	**$ 9,813**		

OSBORNE COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 35,705	35,463	242
Delinquent Tax	368	0	368
Motor Vehicle Tax	2,029	1,705	324
Recreational Vehicle Tax	52	40	12
16/20M Tax	304	260	44
Commercial Vehicle Tax	92	80	12
Watercraft Tax	0	20	(20)
Housing Authority Distribution	17	0	17
Total Receipts	38,567	**37,568**	**999**
Expenditures:			
Appropriations	38,772	**38,800**	**(28)**
Receipts Over (Under) Expenditures	(205)		
Unencumbered Cash, Beginning	205		
Unencumbered Cash, Ending	**$ 0**		

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

OSBORNE COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 12,346	12,273	73
Delinquent Tax	133	0	133
Motor Vehicle Tax	700	588	112
Recreational Vehicle Tax	18	14	4
16/20M Tax	109	90	19
Commercial Vehicle Tax	32	28	4
Watercraft Tax	0	7	(7)
Housing Authority Distribution	6	0	6
Total Receipts	13,344	**13,000**	**344**
Expenditures:			
Appropriations	13,344	**13,500**	**(156)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

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

OSBORNE COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 18,265	18,148	117
Delinquent Tax	193	0	193
Motor Vehicle Tax	1,066	896	170
Recreational Vehicle Tax	27	21	6
16/20M Tax	166	137	29
Commercial Vehicle Tax	48	42	6
Watercraft Tax	0	10	(10)
Housing Authority Distribution	9	0	9
Total Receipts	19,774	**19,254**	**520**
Expenditures:			
Appropriations	21,210	**21,500**	**(290)**
Receipts Over (Under) Expenditures	(1,436)		
Unencumbered Cash, Beginning	1,436		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 381,889	392,507	(10,618)
Delinquent Tax	4,023	5,200	(1,177)
Motor Vehicle Tax	21,978	18,411	3,567
Recreational Vehicle Tax	562	431	131
16/20M Tax	3,314	2,807	507
Commercial Vehicle Tax	993	869	124
Watercraft Tax	0	213	(213)
Housing Authority Distribution	186	0	186
Total Receipts	412,945	**420,438**	**(7,493)**
Expenditures:			
Appropriations	412,945	**422,429**	**(9,484)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 95,461	94,692	769
Delinquent Tax	1,001	0	1,001
Motor Vehicle Tax	5,476	4,603	873
Recreational Vehicle Tax	140	108	32
16/20M Tax	829	702	127
Commercial Vehicle Tax	247	217	30
Watercraft Tax	0	53	(53)
Housing Authority Distribution	47	0	47
Charges for Services and Reimbursements	44,977	73,643	(28,666)
Total Receipts	148,178	**174,018**	**(25,840)**
Expenditures:			
Personal Services	87,107	86,384	723
Commodities	73,098	94,366	(21,268)
Contractual Services	11,269	14,625	(3,356)
Capital Outlay	0	0	0
Transfer to Noxious Weed Capital Outlay	10,000	5,000	5,000
Total Expenditures	181,474	**200,375**	**(18,901)**
Receipts Over (Under) Expenditures	(33,296)		
Unencumbered Cash, Beginning	58,834		
Unencumbered Cash, Ending	**$ 25,538**		

OSBORNE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Sale of Equipment	$ 0	0	0
Transfer from Noxious Weed	10,000	5,000	5,000
Total Receipts	10,000	**5,000**	**5,000**
Expenditures:			
Capital Outlay	21,500	**25,000**	**(3,500)**
Receipts Over (Under) Expenditures	(11,500)		
Unencumbered Cash, Beginning	41,107		
Unencumbered Cash, Ending	**$ 29,607**		

OSBORNE COUNTY, KANSAS
SPECIAL ALCOHOL ABUSE PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental	$ 434	**673**	**(239)**
Expenditures:			
Contractual Services	0	**7,508**	**(7,508)**
Receipts Over (Under) Expenditures	434		
Unencumbered Cash, Beginning	13,848		
Unencumbered Cash, Ending	**$ 14,282**		

OSBORNE COUNTY, KANSAS
TOURISM PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
State of Kansas	$ 2,652	3,600	(948)
Expenditures:			
Contractual Services	0	**7,800**	**(7,800)**
Receipts Over (Under) Expenditures	2,652		
Unencumbered Cash, Beginning	1,791		
Unencumbered Cash, Ending	**$ 4,443**		

OSBORNE COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 2,674	2,683	(9)
Delinquent Tax	20	0	20
Motor Vehicle Tax	106	89	17
Recreational Vehicle Tax	3	2	1
16/20M Tax	17	14	3
Commercial Vehicle Tax	5	4	1
Watercraft Tax	0	1	(1)
Total Receipts	2,825	**2,793**	**32**
Expenditures:			
Appropriations	2,469	**3,000**	**(531)**
Receipts Over (Under) Expenditures	356		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 356**		

OSBORNE COUNTY, KANSAS
OSBORNE COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursement from General	$ 0	0	0
911 Tax	64,929	60,000	4,929
Total Receipts	64,929	**60,000**	**4,929**
Expenditures:			
Contractual Services	348,287	**168,060**	**180,227**
Receipts Over (Under) Expenditures	(283,358)		
Unencumbered Cash, Beginning	336,829		
Unencumbered Cash, Ending	**$ 53,471**		

OSBORNE COUNTY, KANSAS
HEALTH DEPARTMENT CAPITAL OUTLAY
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from Health Nurse	$ 0	0	0
Expenditures:			
Capital Outlay	0	45,198	(45,198)
Transfer to Health Nurse	45,198	0	45,198
Total Expenditures	45,198	**45,198**	**0**
Receipts Over (Under) Expenditures	(45,198)		
Unencumbered Cash, Beginning	45,198		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
FIRE DISTRICT NO. 1
OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 38,346	39,423	(1,077)
Delinquent Tax	219	0	219
Motor Vehicle Tax	1,680	1,451	229
Recreational Vehicle Tax	54	37	17
16/20M Tax	472	344	128
Commerical Vehicle Tax	118	50	68
Watercraft Tax	0	22	(22)
Donations	7,000	0	7,000
Total Receipts	47,889	**41,327**	**6,562**
Expenditures:			
Commodities	9,927	12,500	(2,573)
Contractual Services	21,736	11,000	10,736
Transfer to OFD #1 Special Machinery and Equipment	5,520	23,486	(17,966)
Total Expenditures	37,183	**46,986**	**(9,803)**
Receipts Over (Under) Expenditures	10,706		
Unencumbered Cash, Beginning	5,889		
Unencumbered Cash, Ending	**$ 16,595**		

OSBORNE COUNTY, KANSAS
FIRE DISTRICT NO. 2
OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 32,245	33,400	(1,155)
Delinquent Tax	282	0	282
Motor Vehicle Tax	1,482	1,229	253
Recreational Vehicle Tax	23	34	(11)
16/20M Tax	142	192	(50)
Commercial Vehicle Tax	140	162	(22)
Watercraft Tax	0	4	(4)
Total Receipts	34,314	**35,021**	**(707)**
Expenditures:			
Commodities	2,368	4,000	(1,632)
Contractual Services	23,674	26,056	(2,382)
Transfer to OFD #2 Special Machinery & Equipment	2,329	7,000	(4,671)
Total Expenditures	28,371	**37,056**	**(8,685)**
Receipts Over (Under) Expenditures	5,943		
Unencumbered Cash, Beginning	870		
Unencumbered Cash, Ending	**$ 6,813**		

OSBORNE COUNTY, KANSAS
FIRE DISTRICT NO. 3
OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 48,645	49,443	(798)
Delinquent Tax	320	0	320
Motor Vehicle Tax	1,402	1,184	218
Recreational Vehicle Tax	51	44	7
16/20M Tax	538	402	136
Commercial Vehicle Tax	34	43	(9)
Watercraft Tax	0	9	(9)
Reimbursed Expense	50	0	50
Total Receipts	51,040	**51,125**	**(85)**
Expenditures:			
Commodities	33,582	15,500	18,082
Contractual Services	12,210	23,000	(10,790)
Capital Outlay	0	0	0
Transfer to OFD #3 Special Machinery & Equipment	7,200	24,790	(17,590)
Total Expenditures	52,992	**63,290**	**(10,298)**
Receipts Over (Under) Expenditures	(1,952)		
Unencumbered Cash, Beginning	12,024		
Unencumbered Cash, Ending	**$ 10,072**		

OSBORNE COUNTY, KANSAS
HAWKEYE TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 29,508	28,298	1,210
Delinquent Tax	47	0	47
Motor Vehicle Tax	1,091	779	312
Recreational Vehicle Tax	48	75	(27)
16/20M Tax	81	108	(27)
Watercraft Tax	0	4	(4)
Intangible Tax	330	330	0
State of Kansas	1,425	1,424	1
Total Receipts	32,530	**31,018**	**1,512**
Expenditures:			
Contractual Services	32,530	34,178	(1,648)
Transfer to Hawkeye Township Special Road	0	0	0
Total Expenditures	32,530	**34,178**	**(1,648)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
HANCOCK TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 39,687	39,087	600
Delinquent Tax	73	0	73
Motor Vehicle Tax	248	383	(135)
Recreational Vehicle Tax	40	38	2
16/20M Tax	780	534	246
Watercraft Tax	0	13	(13)
State of Kansas	1,162	1,100	62
Total Receipts	41,990	**41,155**	**835**
Expenditures:			
Contractual Services	41,990	43,760	(1,770)
Transfer to Hancock Township Special Road	0	0	0
Total Expenditures	41,990	**43,760**	**(1,770)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
SUMNER TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 60,589	58,295	2,294
Delinquent Tax	203	0	203
Motor Vehicle Tax	1,956	1,527	429
Recreational Vehicle Tax	49	51	(2)
16/20M Tax	850	541	309
Commercial Vehicle Tax	137	172	(35)
Watercraft Tax	0	29	(29)
Intangible Tax	501	650	(149)
Miscellaneous	4	0	4
State of Kansas	1,412	1,400	12
Total Receipts	65,701	**62,665**	**3,036**
Expenditures:			
Contractual Services	65,697	66,538	(841)
Transfer to Sumner Township Special Road	4	0	4
Total Expenditures	65,701	**66,538**	**(837)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
COVERT TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 33,398	36,588	(3,190)
Delinquent Tax	0	0	0
Motor Vehicle Tax	496	409	87
16/20M Tax	162	212	(50)
Watercraft Tax	0	3	(3)
Intangible Tax	114	114	0
Miscellaneous	798	0	798
State of Kansas	1,168	1,130	38
Total Receipts	36,136	**38,456**	**(2,320)**
Expenditures:			
Contractual Services	31,477	36,588	(5,111)
Transfer to Covert Township Special Road	4,659	0	4,659
Total Expenditures	36,136	**36,588**	**(452)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
WINFIELD TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 14,464	13,854	610
Delinquent Tax	23	0	23
Motor Vehicle Tax	454	312	142
Recreational Vehicle Tax	0	6	(6)
16/20M Tax	81	81	0
Watercraft	0	1	(1)
Intangible Tax	56	56	0
State of Kansas	772	740	32
Total Receipts	15,850	**15,050**	**800**
Expenditures:			
Contractual Services	15,850	17,050	(1,200)
Transfer to Winfield Township Special Road	0	0	0
Total Expenditures	15,850	**17,050**	**(1,200)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
INDEPENDENCE TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 22,658	21,892	766
Delinquent Tax	7	0	7
Motor Vehicle Tax	665	574	91
Recreational Vehicle Tax	41	14	27
16/20M Tax	252	306	(54)
Watercraft Tax	0	5	(5)
Intangible Tax	417	1,417	(1,000)
State of Kansas	1,053	1,000	53
Total Receipts	25,093	**25,208**	**(115)**
Expenditures:			
Contractual Services	25,093	25,735	(642)
Transfer to Independence Township Special Road	0	0	0
Total Expenditures	25,093	**25,735**	**(642)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
GRANT TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 28,620	28,530	90
Delinquent Tax	95	0	95
Motor Vehicle Tax	601	733	(132)
Recreational Vehicle Tax	52	0	52
16/20M Tax	780	598	182
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	2	(2)
Intangible Tax	117	117	0
State of Kansas	1,271	1,220	51
Total Receipts	31,536	**31,200**	**336**
Expenditures:			
Contractual Services	28,806	32,152	(3,346)
Transfer to Grant Township Special Road	2,730	0	2,730
Total Expenditures	31,536	**32,152**	**(616)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
LAWRENCE TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 27,348	26,042	1,306
Delinquent Tax	23	0	23
Motor Vehicle Tax	438	384	54
Recreational Vehicle Tax	7	6	1
16/20M Tax	243	270	(27)
Watercraft Tax	0	3	(3)
Intangible Tax	1,399	1,255	144
State of Kansas	1,361	1,330	31
Total Receipts	30,819	**29,290**	**1,529**
Expenditures:			
Contractual Services	24,096	31,806	(7,710)
Transfer to Lawrence Township Special Road	6,723	0	6,723
Total Expenditures	30,819	**31,806**	**(987)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
VICTOR TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 38,579	36,962	1,617
Motor Vehicle Tax	280	252	28
Recreational Vehicle Tax	0	170	(170)
16/20M Tax	182	118	64
Watercraft Tax	0	2	(2)
State of Kansas	1,258	1,200	58
Total Receipts	40,299	**38,704**	**1,595**
Expenditures:			
Contractual Services	35,198	40,741	(5,543)
Transfer to Victor Township Special Road	5,101	0	5,101
Total Expenditures	40,299	**40,741**	**(442)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
KILL CREEK TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 30,551	30,779	(228)
Delinquent Tax	271	0	271
Motor Vehicle Tax	70	74	(4)
16/20M Tax	135	153	(18)
Intangible Tax	1,028	1,005	23
State of Kansas	1,213	1,300	(87)
Total Receipts	33,268	**33,311**	**(43)**
Expenditures:			
Contractual Services	33,001	34,000	(999)
Transfer to Kill Creek Township Special Road	267	0	267
Total Expenditures	33,268	**34,000**	**(732)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
BETHANY TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 21,679	22,424	(745)
Delinquent Tax	476	0	476
Motor Vehicle Tax	1,592	1,542	50
Recreational Vehicle Tax	32	19	13
16/20M Tax	126	154	(28)
Commercial Vehicle Tax	44	34	10
Watercraft Tax	0	11	(11)
Intangible Tax	767	767	0
State of Kansas	1,271	1,230	41
Total Receipts	25,987	**26,181**	**(194)**
Expenditures:			
Contractual Services	24,735	26,766	(2,031)
Transfer to Bethany Township Special Road	1,252	0	1,252
Total Expenditures	25,987	**26,766**	**(779)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
MOUNT AYR TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 17,854	18,183	(329)
Delinquent Tax	1,002	0	1,002
Motor Vehicle Tax	529	343	186
Recreational Vehicle Tax	25	25	0
16/20M Tax	250	42	208
Commercial Vehicle Tax	0	320	(320)
Watercraft Tax	0	1	(1)
Intangible Tax	54	54	0
Miscellaneous	4,000	0	4,000
State of Kansas	1,451	1,400	51
Transfer of funds from Mount Ayr Township	0	0	0
Total Receipts	25,165	**20,368**	**4,797**
Expenditures:			
Contractual Services	25,285	25,468	(183)
Transfer to Mount Ayr Township Special Road	0	0	0
Total Expenditures	25,285	**25,468**	**(183)**
Receipts Over (Under) Expenditures	(120)		
Unencumbered Cash, Beginning	120		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
NATOMA TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 1,430	1,555	(125)
Delinquent Tax	0	192	(192)
Motor Vehicle Tax	548	548	0
Recreational Vehicle Tax	21	20	1
16/20M Tax	4	5	(1)
Miscellaneous	295	2,680	(2,385)
State of Kansas	425	0	425
Transfer of funds from Natoma Township	2,073	0	2,073
Total Receipts	4,796	**5,000**	**(204)**
Expenditures:			
Contractual Services	4,457	5,000	(543)
Transfer to Natoma Township Special Road	339	0	339
Total Expenditures	4,796	**5,000**	**(204)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

OSBORNE COUNTY, KANSAS
HOSPITAL DEBT SERVICE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 620,657	615,500	5,157
Deliquent Tax	6,096	0	6,096
Motor Vehicle Tax	35,713	29,918	5,795
Recreational Vehicle Tax	912	700	212
16/20M Tax	5,386	4,561	825
Commercial Vehicle Tax	1,613	1,412	201
Watercraft Tax	0	346	(346)
Housing Authority Distribution	302	0	302
Reimbursement from Osborne County Memorial Hospital	448,194	448,797	(603)
Total Receipts	1,118,873	**1,101,234**	**17,639**
Expenditures:			
Principal	0	455,960	(455,960)
Interest	1,240	441,634	(440,394)
Cash Basis Reserve	0	898,961	(898,961)
Total Expenditures	1,240	**1,796,555**	**(1,795,315)**
Receipts Over (Under) Expenditures	1,117,633		
Unencumbered Cash, Beginning	922,119		
Unencumbered Cash, Ending	**$ 2,039,752**		

OSBORNE COUNTY, KANSAS
EMS - AMBULANCE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 393,321	390,781	2,540
Delinquent Tax	4,595	0	4,595
Motor Vehicle Tax	31,829	26,752	5,077
Recreational Vehicle Tax	813	626	187
16/20M Tax	4,664	4,078	586
Commercial Vehicle Tax	1,438	1,263	175
Watercraft Tax	0	310	(310)
Housing Authority Distribution	192	0	192
Charges for Services	4,740	0	4,740
City of Osborne EMS Service	24,750	0	24,750
Transfer from Special Ambulance	0	42,982	(42,982)
Total Receipts	466,342	**466,792**	**(450)**
Expenditures:			
Contractual Services	577,294	584,000	(6,706)
Capital Outlay	0	24,650	(24,650)
Total Expenditures	577,294	**608,650**	**(31,356)**
Receipts Over (Under) Expenditures	(110,952)		
Unencumbered Cash, Beginning	139,150		
Unencumbered Cash, Ending	**$ 28,198**		

OSBORNE COUNTY, KANSAS
WASTE DISPOSAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Special Assessments	$ 198,422	196,750	1,672
Collections	28,538	13,500	15,038
Recycle Material Sold	3,409	4,600	(1,191)
Transfer from Landfill Equipment	0	31,248	(31,248)
Sale of Equipment	15,300	0	15,300
Total Receipts	245,669	**246,098**	**(429)**
Expenditures:			
Personal Services	63,355	70,000	(6,645)
Commodities	46,931	31,700	15,231
Contractual Services	117,262	41,890	75,372
Capital Outlay	0	11,500	(11,500)
Transfer to Landfill Equipment	20,000	124,910	(104,910)
Total Expenditures	247,548	**280,000**	**(32,452)**
Receipts Over (Under) Expenditures	(1,879)		
Unencumbered Cash, Beginning	30,194		
Unencumbered Cash, Ending	**$ 28,315**		

OSBORNE COUNTY, KANSAS
SOLOMON VALLEY E-WASTE COALITION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Membership Dues	$ 11,000	8,000	3,000
Sale of Equipment	8,200	0	8,200
Total Receipts	19,200	**8,000**	**11,200**
Expenditures:			
Commodities	875	6,500	(5,625)
Contractual Services	1,723	2,430	(707)
Capital Outlay	22,659	20,070	2,589
Transer to E-Waste Equipment	0	18,000	(18,000)
Total Expenditures	25,257	**47,000**	**(21,743)**
Receipts Over (Under) Expenditures	(6,057)		
Unencumbered Cash, Beginning	54,662		
Unencumbered Cash, Ending	**$ 48,605**		

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Attorney Capital Outlay	Appraiser Capital Outlay	Treasurer Capital Outlay	Emergency Management Equipment
Receipts:				
Transfer from General	$ 0	0	0	0
Transfer from Appraiser's Cost	0	10,400	0	0
Total Receipts	0	10,400	0	0
Expenditures:				
Capital Outlay	0	0	0	569
Total Expenditures	0	0	0	569
Receipts Over (Under) Expenditures	0	10,400	0	(569)
Unencumbered Cash, Beginning	2,326	35,699	8,935	42,474
Unencumbered Cash, Ending	**$ 2,326**	**46,099**	**8,935**	**41,905**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Computer Capital Outlay	Election Capital Outlay	Special Machinery and Equipment	Special Ambulance
Receipts:				
Transfer from Road & Bridge	$ 0	0	312,713	0
Transfer from General	2,097	0	0	0
Transfer from Election	0	0	0	0
Transfer from EMS - Ambulance Service	0	0	0	0
Transfer from Special Vehicle	12,328	0	0	0
Total Receipts	14,425	0	312,713	0
Expenditures:				
Capital Outlay	0	0	822,254	0
Transfer to EMS - Ambulance Service	0	0	0	0
Total Expenditures	0	0	822,254	0
Receipts Over (Under) Expenditures	14,425	0	(509,541)	0
Unencumbered Cash, Beginning	0	42,196	966,574	69,116
Unencumbered Cash, Ending	**$ 14,425**	**42,196**	**457,033**	**$ 69,116**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Register of Deeds Equipment	District Court Equipment	Sheriff Equipment
Receipts:			
Miscellaneous	$ 0	0	359
Sale of Equipment	0	0	14,000
VIN Fees	0	0	3,940
Transfer from General Fund	0	0	15,000
Total Receipts	0	0	33,299
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	0	0	59,095
Total Expenditures	0	0	59,095
Receipts Over (Under) Expenditures	0	0	(25,796)
Unencumbered Cash, Beginning	10,313	0	107,930
Unencumbered Cash, Ending	**$ 10,313**	**0**	**82,134**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Landfill Equipment	Fire District No. 1 Special Machinery and Equipment	Fire District No. 1 Grant
Receipts:			
Donations	$ 0	0	0
Transfer from OFD No. 1 - General	0	5,520	0
Transfer from OFD No. 2 - General	0	0	0
Transfer from Waste Disposal	20,000	0	0
Total Receipts	20,000	5,520	0
Expenditures:			
Transfer to OFD No. 2 - General	0	0	0
Capital Outlay	87,200	0	0
Total Expenditures	87,200	0	0
Receipts Over (Under) Expenditures	(67,200)	5,520	0
Unencumbered Cash, Beginning	133,900	171,049	12,100
Unencumbered Cash, Ending	**66,700**	**176,569**	**12,100**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Fire District No. 2 Special Machinery and Equipment	Fire District No. 3 Special Machinery and Equipment	Fire District No. 3 Memorial
Receipts:			
Donations	$ 0	5,549	500
Transfer from OFD No. 2 - General	2,329	0	0
Transfer from OFD No. 3 - General	0	7,200	0
Total Receipts	2,329	12,749	500
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	0	0	0
Total Expenditures	0	0	0
Receipts Over (Under) Expenditures	2,329	12,749	500
Unencumbered Cash, Beginning	22,458	128,369	5,460
Unencumbered Cash, Ending	**$ 24,787**	**141,118**	**5,960**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Fire District No. 3 Grant	Special Road and Bridge Improvement	Special Vehicle Fees
Receipts:			
Miscellaneous	$ 0	0	715
Motor Vehicle Fees	0	0	41,106
Transfer from Road and Bridge	0	312,713	0
Total Receipts	0	312,713	41,821
Expenditures:			
Personal Services	0	0	13,224
Commodities	0	206,754	2,891
Contractual Services	0	341,263	3,369
Capital Outlay	0	0	0
Transfer to Road and Bridge	0	174,145	0
Transfer to Computer Capital Outlay	0	0	12,328
Transfer to General	0	0	24,150
Total Expenditures	0	722,162	55,962
Receipts Over (Under) Expenditures	0	(409,449)	(14,141)
Unencumbered Cash, Beginning	1,825	1,037,095	24,150
Unencumbered Cash, Ending	**$ 1,825**	**627,646**	**10,009**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Prosecuting Attorney Fund	Courthouse Centennial	ARPA Grant
Receipts:			
Fees from District Court	$ 201	0	0
Federal Aid	0	0	0
Total Receipts	201	0	0
Expenditures:			
Procecutor's Training	95	0	0
Grant Expenses - County	0	0	160,482
Total Expenditures	95	0	160,482
Receipts Over (Under) Expenditures	106	0	(160,482)
Unencumbered Cash, Beginning	4,915	500	181,999
Unencumbered Cash, Ending	**$ 5,021**	**500**	**21,517**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	JJA Health Grant	Veterans Memorial	WIC Grant	Sarver & McFadden Grants
Receipts:				
Grants	$ 0	0	18,339	26,000
Miscellaneous	0	0	0	0
Total Receipts	0	0	18,339	26,000
Expenditures:				
Project Expenditures	0	0	18,339	0
Receipts Over (Under) Expenditures	0	0	0	26,000
Unencumbered Cash, Beginning	154	3,589	5	0
Unencumbered Cash, Ending	**$ 154**	**3,589**	**5**	**26,000**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Natoma Township Special Road
Receipts:				
Recording Fees	$ 6,002	1,501	1,501	0
Interest on Idle Funds	0	15	19	0
Transfer from Natoma Township Special	0	0	0	339
Transfer of funds from Natoma Township	0	0	0	63,047
Total Receipts	6,002	1,516	1,520	63,386
Expenditures:				
Technology Expenditures	0	0	0	0
Contractual Services	0	0	0	4,544
Total Expenditures	0	0	0	4,544
Receipts Over (Under) Expenditures	6,002	1,516	1,520	58,842
Unencumbered Cash, Beginning	15,876	4,597	5,858	0
Unencumbered Cash, Ending	**$ 21,878**	**6,113**	**7,378**	**58,842**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Covert Township Special Road	Grant Township Special Road	Hancock Township Special Road	Mount Ayr Special Road
Receipts:				
Transfer from Covert Township Special	$ 4,659	0	0	0
Transfer from Grant Township Special	0	2,730	0	0
Transfer from Hancock Township Special	0	0	0	0
Transfer from Mount Ayr Township Special	0	0	0	0
Total Receipts	4,659	2,730	0	0
Expenditures:				
Contractual Services	0	0	7,257	9,859
Capital Outlay	0	0	0	0
Total Expenditures	0	0	7,257	9,859
Receipts Over (Under) Expenditures	4,659	2,730	(7,257)	(9,859)
Unencumbered Cash, Beginning	11,644	24,712	35,440	36,442
Unencumbered Cash, Ending	**$ 16,303**	**27,442**	**28,183**	**26,583**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Hawkeye Township Special Road	Independence Township Special Road	Kill Creek Township Special Road	Lawrence Township Special Road
Receipts:				
Transfer from Hawkeye Township Special	$ 0	0	0	0
Transfer from Independence Township Special	0	0	0	0
Transfer from Kill Creek Township Special	0	0	267	0
Transfer from Lawrence Township Special	0	0	0	6,723
Total Receipts	0	0	267	6,723
Expenditures:				
Contractual Services	551	14,324	0	0
Capital Outlay	0	0	0	0
Total Expenditures	551	14,324	0	0
Receipts Over (Under) Expenditures	(551)	(14,324)	267	6,723
Unencumbered Cash, Beginning	22,597	40,648	47,218	22,490
Unencumbered Cash, Ending	**$ 22,046**	**26,324**	**47,485**	**29,213**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Sumner Township Special Road	Victor Township Special Road	Winfield Township Special Road	Bethany Township Special Road
Receipts:				
Transfer from Sumner Township Special	$ 4	0	0	0
Transfer from Victor Township Special	0	5,101	0	0
Transfer from Winfield Township Special	0	0	0	0
Transfer from Bethany Township Special	0	0	0	1,252
Total Receipts	4	5,101	0	1,252
Expenditures:				
Contractual Services	11,568	0	3,116	1,599
Capital Outlay	0	0	0	0
Total Expenditures	11,568	0	3,116	1,599
Receipts Over (Under) Expenditures	(11,564)	5,101	(3,116)	(347)
Unencumbered Cash, Beginning	30,169	21,140	18,200	3,622
Unencumbered Cash, Ending	**$ 18,605**	**26,241**	**15,084**	**3,275**

OSBORNE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	7,780,260	11,378,809	11,323,869	7,835,200
Real Estate Redemptions	138,757	161,977	139,252	161,482
Partial Payment	12,869	29,318	22,201	19,986
Advance Tax	185	0	0	185
Motor Vehicle Tax	144,894	650,824	639,460	156,258
Recreational Vehicle	3,305	14,466	15,731	2,040
Commercial Motor Vehicle Tax	2,616	49,602	51,601	617
Residential Use Tax	0	4,574	4,574	0
Escrow Account	17	0	0	17
LAVTR	30	0	0	30
Sales and Compensating Use Tax	12,447	317,541	302,631	27,357
Foreclosure Sales	0	5,250	0	5,250
Motor Vehicle License Fees	0	425,893	425,893	0
Neighborhood Revitalization	0	115,344	115,344	0
Total Distributable Funds	8,095,380	13,153,598	13,040,556	8,208,422
State Funds:				
State Education Building	0	69,568	69,568	0
Institutional Building	0	34,784	34,784	0
Total State Funds	0	104,352	104,352	0
Subdivision Funds:				
Unified School Districts	881	3,007,763	3,008,143	501
Cemeteries	31	46,947	46,978	0
Townships	0	342,895	342,895	0
Cities	0	1,583,027	1,583,060	(33)
Regional Library	0	81,123	81,123	0
Irrigation District	0	417,567	412,149	5,418
Extension District	0	99,084	99,084	0
Watershed Districts	0	585	585	0
Fire Districts	0	115,896	115,896	0
Hospital Sales Tax	0	586,487	586,487	0
Total Tax Accounts	912	6,281,374	6,276,400	5,886

OSBORNE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 629	5,840	5,840	629
Clerk of District Court				
Court Trust	959	22,953	22,954	958
Register of Deeds	80	54,639	54,719	0
County Treasurer:				
Heritage Trust	618	3,001	1,849	1,770
Bond Supervision Fee	145	0	145	0
District Meeting	0	1,444	1,402	42
Cash Over & Short	764	6,698	4,064	3,398
Employee Cafeteria Plan	2,334	11,520	12,247	1,607
Cereal Malt Beverage Stamp	0	25	25	0
Drivers Licenses	0	11,744	11,744	0
Total County Officer Accounts	5,529	117,864	114,989	8,404
Total Agency Funds	**$ 8,101,821**	**19,657,188**	**19,536,297**	**8,222,713**