OSBORNE COUNTY, KANSAS

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2025

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

OSBORNE COUNTY, KANSAS
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2025

TABLE OF CONTENTS

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

TABLE OF CONTENTS - (Continued)

	Page Number
Kill Creek Township Special	50
Bethany Township Special	51
Mount Ayr Township Special	52
Natoma Township Special	53
Hospital Debt Service	54
EMS - Ambulance Service	55
Waste Disposal	56
Solomon Valley E-Waste Coalition	57
Schedule of Receipts and Expenditures - Actual	
Attorney Capital Outlay	58
Appraiser Capital Outlay	58
Treasurer Capital Outlay	58
Clerk Capital Outlay	58
Emergency Management Equipment	59
Computer Capital Outlay	59
Election Capital Outlay	59
Special Machinery and Equipment	59
Special Ambulance	60
Register of Deeds Equipment	60
District Court Equipment	60
Sheriff Equipment	60
Ambulance Memorial	61
Landfill Equipment	61
Fire District No. 1 - Special Machinery and Equipment	61
Fire District No. 1 Grant	61
Fire District No. 2 - Special Machinery and Equipment	62
Fire District No. 3 - Special Machinery and Equipment	62
Fire District No. 3 Memorial	62
Fire District No. 3 Grant	63
Special Road and Bridge Improvement	63
Special Vehicle Fees	63
Prosecuting Attorney	64
Courthouse Centennial	64
ARPA Grant	64
JJA Health Grant	65
Veterans Memorial	65
WIC Grant	65
Sarver & McFadden Grants	65
Register of Deeds Technology	66
County Clerk Technology	66
County Treasurer Technology	66
Natoma Township Special Road	66
Covert Township Special Road	67
Grant Township Special Road	67
Hancock Township Special Road	67
Mount Ayr Township Special Road	67
Hawkeye Township Special Road	68
Independence Township Special Road	68
Kill Creek Township Special Road	68
Lawrence Township Special Road	68
Sumner Township Special Road	69
Victor Township Special Road	69
Winfield Township Special Road	69
Bethany Township Special Road	69
SCHEDULE 3	
Agency Funds	
Summary of Receipts and Disbursements	70

Mapes & Miller LLP
Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

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 Osborne County, Kansas, a Municipality, as of and for the year ended December 31, 2025, 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 as of December 31, 2025, 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 as of December 31, 2025, 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 24, 2026

OSBORNE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:						
General Funds						
General	$ 2,448,886	2,883,509	3,293,317	2,039,078	0	2,039,078
Special Purpose Funds						
Road and Bridge	4,533	2,116,193	2,118,898	1,828	1,212	3,040
Fair Building	14,850	13,945	13,079	15,716	0	15,716
Fair Premium	7,768	810	5,300	3,278	0	3,278
Health Nurse	1,372	172,155	171,608	1,919	0	1,919
Appraiser's Cost	82,360	128,490	154,238	56,612	0	56,612
Employee Benefits	143,237	0	314	142,923	0	142,923
Direct Election	9,813	55,635	61,359	4,089	0	4,089
Mental Health	0	38,833	38,833	0	0	0
Mental Retardation	0	13,415	13,415	0	0	0
Conservation District	0	24,950	24,950	0	0	0
Hospital Maintenance	0	421,059	421,059	0	0	0
Noxious Weed	25,538	143,135	150,625	18,048	0	18,048
Noxious Weed Capital Outlay	29,607	10,000	0	39,607	0	39,607
Special Alcohol Abuse Program	14,282	1,078	0	15,360	0	15,360
Tourism Promotion	4,443	1,939	0	6,382	0	6,382
Historical Society	356	3,127	3,000	483	0	483
Osborne County 911 Fund	53,471	89,177	69,350	73,298	0	73,298
Health Department Capital Outlay	0	0	0	0	0	0
Special Machinery and Equipment	457,033	155,497	303,900	308,630	0	308,630
Computer Capital Outlay	14,425	10,000	0	24,425	0	24,425
Election Capital Outlay	42,196	17,000	0	59,196	0	59,196
Register of Deeds Equipment	10,313	0	6,330	3,983	0	3,983
District Court Equipment	0	0	0	0	0	0
Sheriff Equipment	82,134	66,396	28,026	120,504	0	120,504
Ambulance Memorial	0	750	0	750	0	750

(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, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Fire District No. 1:						
Operating	16,595	41,630	38,372	19,853	0	19,853
Special Machinery and Equipment	176,569	6,600	0	183,169	0	183,169
Grant	12,100	1,000	0	13,100	0	13,100
Fire District No. 2:						
Operating	6,813	33,791	21,386	19,218	0	19,218
Special Machinery and Equipment	24,787	6,300	0	31,087	0	31,087
Fire District No. 3:						
Operating	10,072	52,298	31,845	30,525	0	30,525
Special Machinery and Equipment	141,118	17,275	0	158,393	0	158,393
Memorial	5,960	145	0	6,105	0	6,105
Grant	1,825	7,500	0	9,325	0	9,325
Hawkeye Township Special	0	32,582	32,582	0	0	0
Hancock Township Special	0	43,263	43,263	0	0	0
Sumner Township Special	0	66,108	66,108	0	0	0
Covert Township Special	0	35,523	35,523	0	0	0
Winfield Township Special	0	14,187	14,187	0	0	0
Independence Township Special	0	25,037	25,037	0	0	0
Grant Township Special	0	33,028	33,028	0	0	0
Lawrence Township Special	0	30,674	30,674	0	0	0
Victor Township Special	0	41,358	41,358	0	0	0
Kill Creek Township Special	0	33,577	33,577	0	0	0
Bethany Township Special	0	38,540	38,540	0	0	0
Mount Ayr Township Special	0	27,695	27,695	0	0	0
Natoma Township Special	0	30,630	30,630	0	0	0
Special Vehicle Fees	10,009	42,728	25,460	27,277	0	27,277
Prosecuting Attorney Training	5,021	212	95	5,138	0	5,138
Courthouse Centennial	500	0	0	500	0	500
ARPA Grant	21,517	0	21,507	10	0	10
JJA Health Grant	154	0	0	154	0	154
Veterans Memorial	3,589	700	0	4,289	0	4,289
WIC Grant Fund	5	0	0	5	0	5
Sarver & McFadden Grants	26,000	0	22,250	3,750	0	3,750

(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, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Register of Deeds Technology	21,878	5,492	1,035	26,335	0	26,335
County Clerk Technology	6,113	1,392	0	7,505	0	7,505
County Treasurer Technology	7,378	1,396	0	8,774	0	8,774
Special Road and Bridge Improvement	627,646	220,000	199,734	647,912	0	647,912
Treasurer Capital Outlay	8,935	0	0	8,935	0	8,935
Clerk Capital Outlay	0	7,000	0	7,000	0	7,000
Emergency Management Equipment	41,905	5,700	0	47,605	0	47,605
Attorney Capital Outlay	2,326	0	0	2,326	0	2,326
Appraiser Capital Outlay	46,099	0	0	46,099	0	46,099
Natoma Township Special Road	58,842	0	19,062	39,780	0	39,780
Covert Township Special Road	16,303	0	721	15,582	0	15,582
Grant Township Special Road	27,442	0	104	27,338	0	27,338
Hancock Township Special Road	28,183	1,283	0	29,466	0	29,466
Mount Ayr Township Special Road	26,583	0	12,392	14,191	0	14,191
Hawkeye Township Special Road	22,046	375	7,445	14,976	0	14,976
Independence Township Special Road	26,324	0	990	25,334	0	25,334
Kill Creek Township Special Road	47,485	0	4,132	43,353	0	43,353
Lawrence Township Special Road	29,213	0	4,011	25,202	0	25,202
Sumner Township Special Road	18,605	8,290	0	26,895	0	26,895
Victor Township Special Road	26,241	0	6,645	19,596	0	19,596
Winfield Township Special Road	15,084	231	4,049	11,266	0	11,266
Bethany Township Special Road	3,275	7,259	0	10,534	0	10,534
Bond and Interest Funds						
Hospital Debt Service	2,039,752	1,133,133	896,387	2,276,498	0	2,276,498
Business Funds						
EMS - Ambulance Service	28,198	735,816	552,024	211,990	0	211,990
Special Ambulance	69,116	0	0	69,116	0	69,116
Waste Disposal	28,315	251,348	259,707	19,956	1,142	21,098
Solomon Valley E-Waste Coalation	48,605	6,000	2,960	51,645	0	51,645
Landfill Equipment	66,700	10,000	0	76,700	0	76,700
Total Reporting Entity (Excluding Agency Funds)	**$ 7,297,843**	**9,424,189**	**9,462,116**	**7,259,916**	**2,354**	**7,262,270**

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, 2025

Cash on Hand		
County Treasurer	$	1,300
Sheriff		500
The Peoples Bank - Osborne, Kansas		
Checking Accounts		63,468
Money Market Accounts		1,860,237
State Bank of Downs - Downs, Kansas		
Money Market Account		2,075,095
Sunflower Bank N.A. - Osborne, Kansas		
Checking Accounts		1,329,603
NOW Account		23,327
Money Market Account		7,466,148
Certificate of Deposit		1,031,852
Southwind Bank - Natoma, Kansas		
Checking Account		91,963
Money Market Account		1,840,196
Total Cash		15,783,689
Less Agency Funds per Schedule 3		(8,521,419)
Total Reporting Entity (Excluding Agency Funds)	**$**	**7,262,270**

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 2025:

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

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

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

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

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

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

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal

year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regularly basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Budgetary Information

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

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the public hearing shall be 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 Road & Bridge, Health Nurse, Waste Disposal, Hawkeye Township, Hancock Township, Sumner Township, Covert Township, Independence Township, Grant Township, Victor Township, Bethany Township, Mt Ayr Township, and Natoma Township funds were amended in this manner during the year ended December 31, 2025.

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 Fair Premium fund has 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, 2025.

At December 31, 2025, the County's carrying amount of deposits was $15,781,889 and the bank balance was $15,527,117. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,388,734 was covered by federal depository insurance, and $14,138,383 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, 2025, 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.kspers.gov 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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from Osborne County, Kansas, were $250,333 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the county's proportionate share of the collective net pension liability reported by KPERS was $1,902,351. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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, 2025.

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	10,000
General	Computer Capital Outlay	K.S.A. 19-119	10,000
General	Sheriff Equipment	K.S.A. 19-119	60,000
General	Clerk Capital Outlay	K.S.A. 19-119	7,000
General	Emergency Management Equipment	K.S.A. 19-119	5,700
Election	Election Capital Outlay	K.S.A. 19-119	17,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	10,000
Road and Bridge	Special Machinery & Equipment	K.S.A. 68-141g	155,497
Road and Bridge	Special Road & Bridge Improvement	K.S.A. 68-590	220,000
Special Vehicle Fees	General	K.S.A. 8-145	10,009
Fire District No. 1 - Operating	Fire District No. 1 - Special Machinery & Equipment	K.S.A. 19-3623e	6,600
Fire District No. 2 - Special Machinery & Equipment	Fire District No. 2 - Operating	K.S.A. 19-3623e	6,300
Fire District No. 3 - Operating	Fire District No. 3 - Special Machinery & Equipment	K.S.A. 19-3623e	10,000
Hancock Township Special	Hancock Township Special Road	K.S.A. 68-589	1,283
Hawkeye Township Special	Hawkeye Township Special Road	K.S.A. 68-590	375
Sumner Township Special	Sumner Township Special Road	K.S.A. 68-590	8,290
Winfield Township Special	Winfield Township Special Road	K.S.A. 68-590	231
Bethany Township Special	Bethany Township Special Road	K.S.A. 68-590	7,259

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 $78,676. 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 2025. 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 $424,345. This liability is based on the use of 29.83 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $998,144 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 2025. The County expects the landfill to continue to operate for approximately fifty-six years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

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

10. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through August 24, 2026, 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, 2025, 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	455,960	15,559,569	440,427
Finance Leases:									
Rock Grinder	5.03%	04/01/24	546,840	12/30/28	317,478	0	108,962	208,516	16,150
2 Western Star 49X Tractors	4.88%	12/22/25	284,250	07/01/32	0	284,250	0	284,250	0
Total Finance Leases					317,478	284,250	108,962	492,766	16,150
Total Contractual Indebtedness					**$16,333,007**	**284,250**	**564,922**	**16,052,335**	**456,577**

11. **Long-term Debt**

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

	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	2046-2050	Total
PRINCIPAL										
General Obligation Bonds:										
General Obligation Bonds Series 2020	469,782	482,701	495,975	508,475	523,597	2,841,020	3,253,909	3,726,432	3,257,678	15,559,569
Finance Leases:										
Rock Grinder	114,622	93,894	0	0	0	0	0	0	0	208,516
2 Western Star 49X Tractors	40,575	35,878	37,625	39,514	41,469	89,189	0	0	0	284,250
Total Finance Leases	155,197	129,772	37,625	39,514	41,469	89,189	0	0	0	492,766
Total Principal	**624,979**	**612,473**	**533,600**	**547,989**	**565,066**	**2,930,209**	**3,253,909**	**3,726,432**	**3,257,678**	**16,052,335**
INTEREST										
General Obligation Bonds:										
General Obligation Bonds Series 2020	427,888	414,969	400,594	389,119	374,072	1,646,307	1,233,013	761,400	236,799	5,884,161
Finance Leases:										
Rock Grinder	10,490	4,724								15,214
2 Western Star 49X Tractors	7,359	12,056	10,309	8,420	6,465	6,679	0	0	0	51,288
Total Finance Leases	17,849	16,780	10,309	8,420	6,465	6,679	0	0	0	66,502
Total Interest	**445,737**	**431,749**	**410,903**	**397,539**	**380,537**	**1,652,986**	**1,233,013**	**761,400**	**236,799**	**5,950,663**
Total Principal and Interest	**$ 1,070,716**	**1,044,222**	**944,503**	**945,528**	**945,603**	**4,583,195**	**4,486,922**	**4,487,832**	**3,494,477**	**22,002,998**

OSBORNE COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025

OSBORNE COUNTY, KANSAS

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2025

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	$ 4,139,930	33,947	4,173,877	3,293,317	(880,560)
Special Purpose Funds					
Road and Bridge	1,761,104	362,012	2,123,116	2,118,898	(4,218)
Fair Building	14,037	0	14,037	13,079	(958)
Fair Premium	5,000	0	5,000	5,300	300
Health Nurse	193,450	13,751	207,201	171,608	(35,593)
Appraiser's Cost	168,416	0	168,416	154,238	(14,178)
Employee Benefits	71,562	0	71,562	314	(71,248)
Direct Election	68,298	0	68,298	61,359	(6,939)
Mental Health	37,913	0	37,913	38,833	*
Mental Retardation	13,000	0	13,000	13,415	*
Conservation District	25,000	0	25,000	24,950	(50)
Hospital Maintenance	429,572	0	429,572	421,059	(8,513)
Noxious Weed	200,375	0	200,375	150,625	(49,750)
Noxious Weed Capital Outlay	23,054	0	23,054	0	(23,054)
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	3,000	0
Osborne County 911 Fund	168,060	0	168,060	69,350	(98,710)
Health Department Capital Outlay	23,496	0	23,496	0	(23,496)
Fire District No. 1 - Operating	44,233	0	44,233	38,372	(5,861)
Fire District No. 2 - Operating	34,987	0	34,987	21,386	(13,601)
Fire District No. 3 - Operating	57,790	0	57,790	31,845	(25,945)
Hawkeye Township Special	32,600	0	32,600	32,582	(18)
Hancock Township Special	43,500	0	43,500	43,263	(237)
Sumner Township Special	66,605	0	66,605	66,108	(497)
Covert Township Special	36,000	0	36,000	35,523	(477)
Winfield Township Special	15,050	0	15,050	14,187	(863)
Independence Township Special	25,500	0	25,500	25,037	(463)
Grant Township Special	33,100	0	33,100	33,028	(72)
Lawrence Township Special	32,794	0	32,794	30,674	(2,120)
Victor Township Special	41,500	0	41,500	41,358	(142)
Kill Creek Township Special	34,000	0	34,000	33,577	(423)
Bethany Township Special	38,700	0	38,700	38,540	(160)
Mount Ayr Township Special	27,900	0	27,900	27,695	(205)
Natoma Township Special	30,700	0	30,700	30,630	(70)
Bond and Interest Funds					
Hospital Debt Service	1,254,994	0	1,254,994	896,387	(358,607)
Business Funds					
EMS - Ambulance Service	716,200	0	716,200	552,024	(164,176)
Waste Disposal	275,000	0	275,000	259,707	(15,293)
Solomon Valley E-Waste Coalation	35,000	0	35,000	2,960	(32,040)

* 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, 2025

Receipts:	Actual	Budget	Variance Over (Under)
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 2,061,823	2,038,729	23,094
Delinquent Tax	34,007	0	34,007
Motor Vehicle Tax	132,817	119,530	13,287
Recreational Vehicle Tax	3,139	2,717	422
16/20M Tax	21,759	17,992	3,767
Commerical Vehicle Tax	5,691	6,135	(444)
Watercraft Tax	0	1,671	(1,671)
Intangible Tax	26,080	19,594	6,486
Local Retailers Sales Tax	116,867	115,000	1,867
Comp Use Tax	44,956	34,500	10,456
Housing Authority Distribution	1,107	950	157
Intergovernmental			
Mineral Production	2,423	3,500	(1,077)
Licenses, Fees and Permits			
County Officer Fees	40,141	30,000	10,141
Drivers License Fees	458	500	(42)
Antique Fees	1,855	1,550	305
Diversion Fees	1,500	1,500	0
Attorney Fees	1,060	1,250	(190)
Other Fees and Permits	580	0	580
Charges for Services			
Copy Machine	1,759	2,900	(1,141)
Publication Costs	6,804	4,500	2,304
County Farm Income	30,428	8,500	21,928
Miscellaneous	17,095	0	17,095
Interest on Idle Funds	234,241	127,500	106,741
Interest on Delinquent Tax	52,068	33,700	18,368
Interest on Motor Vehicle	895	400	495
Reimbursed Expenses	33,947	0	33,947
Transfer from Special Vehicle Fees	10,009	0	10,009
Total Receipts	$ 2,883,509	**2,572,618**	**310,891**

OSBORNE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	$ 137,721	157,500	(19,779)
County Clerk	106,863	124,700	(17,837)
County Treasurer	168,511	170,000	(1,489)
County Attorney	86,566	85,050	1,516
Register of Deeds	80,615	76,430	4,185
Sheriff - Department Operations	885,485	948,290	(62,805)
Unified Court - Operating	40,119	44,500	(4,381)
Unified Court - Attorney Fees	23,320	31,000	(7,680)
CASA	0	5,000	(5,000)
Custodian & Courthouse General	136,126	129,900	6,226
Audit	50,862	48,530	2,332
Emergency Management	27,390	32,100	(4,710)
Computer Operations	0	50,000	(50,000)
IT Department	31,453	32,300	(847)
Copy Machine	0	1,500	(1,500)
Major Building Repairs	67,459	114,827	(47,368)
NWK Area Agency on Aging	4,500	4,500	0
Options	0	1,000	(1,000)
Carnegie Historical Library	0	1,110	(1,110)
GIS Mapping	103	13,500	(13,397)
Solomon Valley Transportation	7,500	7,500	0
Transfer to Multi-Year Capital Improvement	0	353,193	(353,193)
Transfer to Sheriff Equipment	60,000	0	60,000
Transfer to Emergency Management Equipment	5,700	0	5,700
Transfer to Computer Capital Outlay	10,000	0	10,000
Transfer to Clerk Capital Outlay	7,000	0	7,000
Employee Benefits:			
Social Security/Medicare	178,477	187,500	(9,023)
State Retirement	250,333	240,000	10,333
Employee Health Insurance	920,574	1,210,000	(289,426)
Unemployment Insurance	2,859	15,000	(12,141)
Workers' Compensation	3,781	55,000	(51,219)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expense	0	33,947	(33,947)
Total Expenditures	3,293,317	**4,173,877**	**(880,560)**
Receipts Over (Under) Expenditures	(409,808)		
Unencumbered Cash, Beginning	2,448,886		
Unencumbered Cash, Ending	**$ 2,039,078**		

OSBORNE COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Over)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,043,523	1,032,137	11,386
Delinquent Tax	10,926	0	10,926
Motor Vehicle Tax	47,440	42,693	4,747
Recreational Vehicle Tax	1,121	970	151
16/20M Tax	7,470	6,426	1,044
Commercial Vehicle Tax	2,033	2,191	(158)
Watercraft Tax	0	597	(597)
Housing Authority Distribution	560	0	560
Intergovernmental			
Special City County Highway	266,803	288,925	(22,122)
State Equalization	1,680	0	1,680
Kansas Department of Transportation	40,885	0	40,885
Sale of Equipment	60,000	0	60,000
Miscellaneous	0	70,007	(70,007)
Reimbursed Expenses	633,752	312,625	321,127
Total Receipts	2,116,193	**1,756,571**	**359,622**
Expenditures:			
Personal Services	855,063	863,000	(7,937)
Commodities	546,866	425,000	121,866
Contractual Services	202,890	330,000	(127,110)
Capital Outlay	13,470	28,600	(15,130)
Lease Payments	125,112	14,504	110,608
Transfer to Special Machinery and Equipment	155,497	50,000	105,497
Transfer to Special Road and Bridge Improvement	220,000	50,000	170,000
Adjustment for Qualifying Budget Credits:			
KDOT Reimbursement	0	40,885	(40,885)
Reimbursed Expenses	0	321,127	(321,127)
Total Expenditures	2,118,898	**2,123,116**	**(4,218)**
Receipts Over (Under) Expenditures	(2,705)		
Unencumbered Cash, Beginning	4,533		
Unencumbered Cash, Ending	**$ 1,828**		

OSBORNE COUNTY, KANSAS
FAIR BUILDING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 12,940	12,821	119
Delinquent Tax	156	0	156
Motor Vehicle Tax	712	641	71
Recreational Vehicle Tax	17	15	2
16/20M Tax	82	96	(14)
Commerical Vehicle Tax	31	33	(2)
Watercraft Tax	0	9	(9)
Housing Authority Distribution	7	0	7
Total Receipts	13,945	**13,615**	**330**
Expenditures:			
Appropriations	13,079	**14,037**	**(958)**
Receipts Over (Under) Expenditures	866		
Unencumbered Cash, Beginning	14,850		
Unencumbered Cash, Ending	**$ 15,716**		

OSBORNE COUNTY, KANSAS
FAIR PREMIUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 10	0	10
Delinquent Tax	149	0	149
Motor Vehicle Tax	510	459	51
Recreational Vehicle Tax	12	10	2
16/20M Tax	107	69	38
Commercial Vehicle Tax	22	24	(2)
Watercraft Tax	0	6	(6)
Total Receipts	810	**568**	**242**
Expenditures:			
Appropriations	5,300	**5,000**	**300**
Receipts Over (Under) Expenditures	(4,490)		
Unencumbered Cash, Beginning	7,768		
Unencumbered Cash, Ending	**$ 3,278**		

OSBORNE COUNTY, KANSAS
HEALTH NURSE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 40,186	39,731	455
Delinquent Tax	501	0	501
Motor Vehicle Tax	2,187	1,969	218
Recreational Vehicle Tax	52	45	7
16/20M Tax	339	296	43
Commercial Vehicle Tax	94	101	(7)
Watercraft Tax	0	28	(28)
Housing Authority Distribution	22	0	22
Charges for Services			
Patient Fees	66,123	75,000	(8,877)
Grants			
WIC	7,165	14,500	(7,335)
Immunization	2,989	2,200	789
Bioterrorism	8,590	10,000	(1,410)
Other	41,602	20,000	21,602
Transfer from Health Capital Outlay	0	28,208	(28,208)
Miscellaneous	2,200	0	2,200
Reimbursed Expense	105	0	105
Total Receipts	172,155	**192,078**	**(19,923)**
Expenditures:			
Personal Services	91,568	94,000	(2,432)
Commodities	24,954	52,250	(27,296)
Contractual Services	54,226	46,700	7,526
Capital Outlay	860	500	360
Adjustment for Qualifying Budget Credits:			
Excess Grants	0	13,646	(13,646)
Reimbursed Expenses	0	105	(105)
Total Expenditures	171,608	**207,201**	**(35,593)**
Receipts Over (Under) Expenditures	547		
Unencumbered Cash, Beginning	1,372		
Unencumbered Cash, Ending	**$ 1,919**		

OSBORNE COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 116,459	115,142	1,317
Delinquent Tax	1,679	0	1,679
Motor Vehicle Tax	5,858	5,270	588
Recreational Vehicle Tax	138	120	18
16/20M Tax	1,181	793	388
Commercial Vehicle Tax	251	270	(19)
Watercraft Tax	0	74	(74)
Housing Authority Distribution	63	0	63
Charges for Services	400	0	400
Miscellaneous	2,461	0	2,461
Total Receipts	128,490	**121,669**	**6,821**
Expenditures:			
Personal Services	127,052	137,166	(10,114)
Commodities	2,596	6,250	(3,654)
Contractual Services	24,590	23,000	1,590
Capital Outlay	0	2,000	(2,000)
Total Expenditures	154,238	**168,416**	**(14,178)**
Receipts Over (Under) Expenditures	(25,748)		
Unencumbered Cash, Beginning	82,360		
Unencumbered Cash, Ending	**$ 56,612**		

OSBORNE COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts	$ 0	**0**	**0**
Expenditures:			
Refund of Taxes	314	**71,562**	**(71,248)**
Receipts Over (Under) Expenditures	(314)		
Unencumbered Cash, Beginning	143,237		
Unencumbered Cash, Ending	**$ 142,923**		

OSBORNE COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 51,572	50,976	596
Delinquent Tax	613	250	363
Motor Vehicle Tax	2,844	2,558	286
Recreational Vehicle Tax	67	58	9
16/20M Tax	339	385	(46)
Commercial Vehicle Tax	122	131	(9)
Watercraft Tax	0	36	(36)
Housing Authority Distribution	28	0	28
Miscellaneous	50	0	50
Total Receipts	55,635	**54,394**	**1,241**
Expenditures:			
Personal Services	16,120	10,348	5,772
Commodities	1,065	7,200	(6,135)
Contractual Services	27,174	46,050	(18,876)
Capital Outlay	0	2,700	(2,700)
Transfer to Election Capital Outlay	17,000	2,000	15,000
Total Expenditures	61,359	**68,298**	**(6,939)**
Receipts Over (Under) Expenditures	(5,724)		
Unencumbered Cash, Beginning	9,813		
Unencumbered Cash, Ending	**$ 4,089**		

OSBORNE COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 35,961	35,536	425
Delinquent Tax	462	0	462
Motor Vehicle Tax	1,948	1,753	195
Recreational Vehicle Tax	46	40	6
16/20M Tax	314	264	50
Commercial Vehicle Tax	83	90	(7)
Watercraft Tax	0	25	(25)
Housing Authority Distribution	19	0	19
Total Receipts	38,833	**37,708**	**1,125**
Expenditures:			
Appropriations	38,833	**37,913**	**920**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

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

OSBORNE COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 12,419	12,249	170
Delinquent Tax	162	0	162
Motor Vehicle Tax	674	607	67
Recreational Vehicle Tax	16	14	2
16/20M Tax	108	91	17
Commercial Vehicle Tax	29	31	(2)
Watercraft Tax	0	8	(8)
Housing Authority Distribution	7	0	7
Total Receipts	13,415	**13,000**	**415**
Expenditures:			
Appropriations	13,415	**13,000**	**415**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 23,469	23,199	270
Delinquent Tax	239	0	239
Motor Vehicle Tax	997	897	100
Recreational Vehicle Tax	24	20	4
16/20M Tax	165	135	30
Commercial Vehicle Tax	43	46	(3)
Watercraft Tax	0	13	(13)
Housing Authority Distribution	13	0	13
Total Receipts	24,950	**24,310**	**640**
Expenditures:			
Appropriations	24,950	**25,000**	**(50)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 390,176	401,158	(10,982)
Delinquent Tax	5,055	5,200	(145)
Motor Vehicle Tax	20,833	18,743	2,090
Recreational Vehicle Tax	492	426	66
16/20M Tax	3,401	2,821	580
Commercial Vehicle Tax	893	962	(69)
Watercraft Tax	0	262	(262)
Housing Authority Distribution	209	0	209
Total Receipts	421,059	**429,572**	**(8,513)**
Expenditures:			
Appropriations	421,059	**429,572**	**(8,513)**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 97,542	96,278	1,264
Delinquent Tax	1,245	0	1,245
Motor Vehicle Tax	5,208	4,686	522
Recreational Vehicle Tax	123	107	16
16/20M Tax	848	705	143
Commercial Vehicle Tax	223	240	(17)
Watercraft Tax	0	66	(66)
Housing Authority Distribution	52	0	52
Charges for Services and Reimbursements	37,894	65,816	(27,922)
Total Receipts	143,135	**167,898**	**(24,763)**
Expenditures:			
Personal Services	92,404	90,900	1,504
Commodities	36,200	90,400	(54,200)
Contractual Services	9,021	13,275	(4,254)
Capital Outlay	3,000	5,800	(2,800)
Transfer to Noxious Weed Capital Outlay	10,000	0	10,000
Total Expenditures	150,625	**200,375**	**(49,750)**
Receipts Over (Under) Expenditures	(7,490)		
Unencumbered Cash, Beginning	25,538		
Unencumbered Cash, Ending	**$ 18,048**		

OSBORNE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Sale of Equipment	$ 10,000	**0**	**10,000**
Expenditures:			
Capital Outlay	0	**23,054**	**(23,054)**
Receipts Over (Under) Expenditures	10,000		
Unencumbered Cash, Beginning	29,607		
Unencumbered Cash, Ending	**$ 39,607**		

OSBORNE COUNTY, KANSAS
SPECIAL ALCOHOL ABUSE PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental	$ 1,078	**495**	**583**
Expenditures:			
Contractual Services	0	**7,508**	**(7,508)**
Receipts Over (Under) Expenditures	1,078		
Unencumbered Cash, Beginning	14,282		
Unencumbered Cash, Ending	**$ 15,360**		

OSBORNE COUNTY, KANSAS
TOURISM PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
State of Kansas	$ 1,939	**3,600**	**(1,661)**
Expenditures:			
Contractual Services	0	**7,800**	**(7,800)**
Receipts Over (Under) Expenditures	1,939		
Unencumbered Cash, Beginning	4,443		
Unencumbered Cash, Ending	**$ 6,382**		

OSBORNE COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 2,927	2,835	92
Delinquent Tax	27	0	27
Motor Vehicle Tax	146	133	13
Recreational Vehicle Tax	3	3	0
16/20M Tax	16	20	(4)
Commercial Vehicle Tax	6	7	(1)
Watercraft Tax	0	2	(2)
Housing Authority Distribution	2	0	2
Total Receipts	3,127	**3,000**	**127**
Expenditures:			
Appropriations	3,000	**3,000**	**0**
Receipts Over (Under) Expenditures	127		
Unencumbered Cash, Beginning	356		
Unencumbered Cash, Ending	**$ 483**		

OSBORNE COUNTY, KANSAS
OSBORNE COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursed Expense	$ 19,202	0	19,202
911 Tax	69,975	60,000	9,975
Total Receipts	89,177	**60,000**	**29,177**
Expenditures:			
Contractual Services	69,350	**168,060**	**(98,710)**
Receipts Over (Under) Expenditures	19,827		
Unencumbered Cash, Beginning	53,471		
Unencumbered Cash, Ending	**$ 73,298**		

OSBORNE COUNTY, KANSAS
HEALTH DEPARTMENT CAPITAL OUTLAY
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts	$ 0	**0**	**0**
Expenditures:			
Capital Outlay	0	8,916	(8,916)
Transfer to Health Nurse	0	14,580	(14,580)
Total Expenditures	0	**23,496**	**(23,496)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 38,539	39,335	(796)
Delinquent Tax	197	0	197
Motor Vehicle Tax	1,633	1,453	180
Recreational Vehicle Tax	46	27	19
16/20M Tax	453	351	102
Commerical Vehicle Tax	103	54	49
Watercraft Tax	0	29	(29)
Miscellaneous	281	0	281
Reimbursed Expense	378	0	378
Total Receipts	41,630	**41,249**	**381**
Expenditures:			
Commodities	5,353	12,500	(7,147)
Contractual Services	26,419	11,000	15,419
Transfer to OFD #1 Special Machinery and Equipment	6,600	20,733	(14,133)
Total Expenditures	38,372	**44,233**	**(5,861)**
Receipts Over (Under) Expenditures	3,258		
Unencumbered Cash, Beginning	16,595		
Unencumbered Cash, Ending	**$ 19,853**		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 31,895	32,632	(737)
Delinquent Tax	67	0	67
Motor Vehicle Tax	1,432	248	1,184
Recreational Vehicle Tax	28	0	28
16/20M Tax	132	38	94
Commercial Vehicle Tax	167	0	167
Miscellaneous	70	0	70
Total Receipts	33,791	**32,918**	**873**
Expenditures:			
Commodities	1,467	4,000	(2,533)
Contractual Services	13,619	23,987	(10,368)
Transfer to OFD #2 Special Machinery & Equipment	6,300	7,000	(700)
Total Expenditures	21,386	**34,987**	**(13,601)**
Receipts Over (Under) Expenditures	12,405		
Unencumbered Cash, Beginning	6,813		
Unencumbered Cash, Ending	**$ 19,218**		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 48,802	49,450	(648)
Delinquent Tax	580	0	580
Motor Vehicle Tax	1,577	1,472	105
Recreational Vehicle Tax	52	32	20
16/20M Tax	529	417	112
Commercial Vehicle Tax	34	38	(4)
Watercraft Tax	0	12	(12)
Miscellaneous	474	0	474
Reimbursed Expense	250	0	250
Total Receipts	52,298	**51,421**	**877**
Expenditures:			
Commodities	5,068	15,500	(10,432)
Contractual Services	16,777	16,500	277
Transfer to OFD #3 Special Machinery & Equipment	10,000	25,790	(15,790)
Total Expenditures	31,845	**57,790**	**(25,945)**
Receipts Over (Under) Expenditures	20,453		
Unencumbered Cash, Beginning	10,072		
Unencumbered Cash, Ending	**$ 30,525**		

OSBORNE COUNTY, KANSAS
HAWKEYE TOWNSHIP SPECIAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 29,143	28,400	743
Delinquent Tax	228	0	228
Motor Vehicle Tax	961	937	24
Recreational Vehicle Tax	52	42	10
16/20M Tax	76	73	3
Watercraft Tax	0	4	(4)
Intangible Tax	692	330	362
State of Kansas	1,430	1,424	6
Total Receipts	32,582	**31,210**	**1,372**
Expenditures:			
Contractual Services	32,207	32,600	(393)
Transfer to Hawkeye Township Special Road	375	0	375
Total Expenditures	32,582	**32,600**	**(18)**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 41,037	39,087	1,950
Delinquent Tax	26	0	26
Motor Vehicle Tax	119	198	(79)
Recreational Vehicle Tax	11	9	2
16/20M Tax	666	595	71
Intangible Tax	238	0	238
State of Kansas	1,166	1,100	66
Total Receipts	43,263	**40,989**	**2,274**
Expenditures:			
Contractual Services	41,980	43,500	(1,520)
Transfer to Hancock Township Special Road	1,283	0	1,283
Total Expenditures	43,263	**43,500**	**(237)**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 60,738	58,299	2,439
Delinquent Tax	833	0	833
Motor Vehicle Tax	1,939	1,876	63
Recreational Vehicle Tax	53	23	30
16/20M Tax	915	578	337
Commercial Vehicle Tax	133	145	(12)
Watercraft Tax	0	33	(33)
Intangible Tax	77	650	(573)
Miscellaneous	3	0	3
State of Kansas	1,417	1,400	17
Total Receipts	66,108	**63,004**	**3,104**
Expenditures:			
Contractual Services	57,818	64,478	(6,660)
Transfer to Sumner Township Special Road	8,290	2,127	6,163
Total Expenditures	66,108	**66,605**	**(497)**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 33,397	31,806	1,591
Delinquent Tax	138	0	138
Motor Vehicle Tax	425	430	(5)
Recreational Vehicle Tax	30	10	20
16/20M Tax	144	134	10
Watercraft Tax	0	3	(3)
Intangible Tax	217	114	103
State of Kansas	1,172	1,130	42
Total Receipts	35,523	**33,627**	**1,896**
Expenditures:			
Contractual Services	35,523	**36,000**	**(477)**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 12,438	13,854	(1,416)
Delinquent Tax	40	0	40
Motor Vehicle Tax	533	309	224
16/20M Tax	88	65	23
Watercraft	0	1	(1)
Intangible Tax	313	56	257
State of Kansas	775	740	35
Total Receipts	14,187	**15,025**	**(838)**
Expenditures:			
Contractual Services	13,956	15,050	(1,094)
Transfer to Winfield Township Special Road	231	0	231
Total Expenditures	14,187	**15,050**	**(863)**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 22,641	21,892	749
Delinquent Tax	13	0	13
Motor Vehicle Tax	604	512	92
Recreational Vehicle Tax	21	18	3
16/20M Tax	241	205	36
Watercraft Tax	0	6	(6)
Intangible Tax	461	1,417	(956)
State of Kansas	1,056	1,000	56
Total Receipts	25,037	**25,050**	**(13)**
Expenditures:			
Contractual Services	25,037	**25,500**	**(463)**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 29,194	28,531	663
Delinquent Tax	689	0	689
Motor Vehicle Tax	857	645	212
Recreational Vehicle Tax	32	31	1
16/20M Tax	807	631	176
Watercraft Tax	0	6	(6)
Intangible Tax	173	117	56
State of Kansas	1,276	1,259	17
Total Receipts	33,028	**31,220**	**1,808**
Expenditures:			
Contractual Services	33,028	**33,100**	**(72)**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 26,769	26,043	726
Motor Vehicle Tax	539	436	103
Recreational Vehicle Tax	17	6	11
16/20M Tax	241	193	48
Watercraft Tax	0	3	(3)
Intangible Tax	1,743	1,255	488
State of Kansas	1,365	1,330	35
Total Receipts	30,674	**29,266**	**1,408**
Expenditures:			
Contractual Services	30,674	**32,794**	**(2,120)**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 39,324	36,969	2,355
Motor Vehicle Tax	535	277	258
16/20M Tax	236	157	79
Watercraft Tax	0	2	(2)
State of Kansas	1,263	1,250	13
Total Receipts	41,358	**38,655**	**2,703**
Expenditures:			
Contractual Services	41,358	**41,500**	**(142)**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 30,369	30,780	(411)
Delinquent Tax	212	0	212
Motor Vehicle Tax	63	74	(11)
16/20M Tax	191	77	114
Intangible Tax	1,525	1,005	520
State of Kansas	1,217	1,300	(83)
Total Receipts	33,577	**33,236**	**341**
Expenditures:			
Contractual Services	33,577	**34,000**	**(423)**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 34,018	34,684	(666)
Delinquent Tax	380	0	380
Motor Vehicle Tax	1,400	1,456	(56)
Recreational Vehicle Tax	30	18	12
16/20M Tax	114	102	12
Commercial Vehicle Tax	37	70	(33)
Watercraft Tax	0	14	(14)
Intangible Tax	1,285	767	518
State of Kansas	1,276	1,230	46
Total Receipts	38,540	**38,341**	**199**
Expenditures:			
Contractual Services	31,281	38,700	(7,419)
Transfer to Bethany Township Special Road	7,259	0	7,259
Total Expenditures	38,540	**38,700**	**(160)**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 24,931	25,020	(89)
Delinquent Tax	214	0	214
Motor Vehicle Tax	630	675	(45)
Recreational Vehicle Tax	36	13	23
16/20M Tax	227	205	22
Watercraft Tax	0	1	(1)
Intangible Tax	201	54	147
State of Kansas	1,456	1,400	56
Total Receipts	27,695	**27,368**	**327**
Expenditures:			
Contractual Services	27,695	**27,900**	**(205)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 16,352	17,474	(1,122)
Delinquent Tax	621	0	621
Motor Vehicle Tax	933	624	309
Recreational Vehicle Tax	28	30	(2)
16/20M Tax	408	296	112
Commercial Vehicle Tax	19	18	1
Watercraft Tax	0	2	(2)
Intangible Tax	543	0	543
Miscellaneous	10,908	10,908	0
State of Kansas	818	0	818
Total Receipts	30,630	**29,352**	**1,278**
Expenditures:			
Contractual Services	30,630	**30,700**	**(70)**
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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 634,265	625,807	8,458
Deliquent Tax	8,062	0	8,062
Motor Vehicle Tax	33,854	30,458	3,396
Recreational Vehicle Tax	800	692	108
16/20M Tax	5,527	4,584	943
Commercial Vehicle Tax	1,450	1,563	(113)
Watercraft Tax	0	426	(426)
Housing Authority Distribution	340	0	340
Reimbursement from Osborne County Memorial Hospital	448,835	448,835	0
Total Receipts	1,133,133	**1,112,365**	**20,768**
Expenditures:			
Principal	455,960	469,782	(13,822)
Interest	440,427	427,888	12,539
Cash Basis Reserve	0	357,324	(357,324)
Total Expenditures	896,387	**1,254,994**	**(358,607)**
Receipts Over (Under) Expenditures	236,746		
Unencumbered Cash, Beginning	2,039,752		
Unencumbered Cash, Ending	**$ 2,276,498**		

OSBORNE COUNTY, KANSAS
EMS - AMBULANCE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared receipts			
Ad Valorem Property Tax	$ 672,681	665,459	7,222
Delinquent Tax	5,900	0	5,900
Motor Vehicle Tax	21,461	0	21,461
Recreational Vehicle Tax	507	439	68
16/20M Tax	4,926	2,907	2,019
Commercial Vehicle Tax	920	991	(71)
Watercraft Tax	0	270	(270)
Housing Authority Distribution	361	0	361
Donations	564	0	564
Miscellaneous	89	0	89
Charges for Services	3,657	0	3,657
City of Osborne EMS Service	24,750	0	24,750
Transfer from Special Ambulance	0	46,134	(46,134)
Total Receipts	735,816	**716,200**	**19,616**
Expenditures:			
Contractual Services	552,024	**716,200**	**(164,176)**
Receipts Over (Under) Expenditures	183,792		
Unencumbered Cash, Beginning	28,198		
Unencumbered Cash, Ending	**$ 211,990**		

OSBORNE COUNTY, KANSAS
WASTE DISPOSAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Special Assessments	$ 203,450	239,000	(35,550)
Collections	42,775	13,300	29,475
Recycle Material Sold	4,813	4,600	213
Sale of Equipment	310	0	310
Total Receipts	251,348	**256,900**	**(5,552)**
Expenditures:			
Personal Services	67,310	70,000	(2,690)
Commodities	75,973	31,700	44,273
Contractual Services	106,424	36,890	69,534
Capital Outlay	0	11,500	(11,500)
Transfer to Landfill Equipment	10,000	124,910	(114,910)
Total Expenditures	259,707	**275,000**	**(15,293)**
Receipts Over (Under) Expenditures	(8,359)		
Unencumbered Cash, Beginning	28,315		
Unencumbered Cash, Ending	**$ 19,956**		

OSBORNE COUNTY, KANSAS
SOLOMON VALLEY E-WASTE COALITION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Membership Dues	$ 4,000	8,000	(4,000)
Reimbursed Expense	2,000	0	2,000
Total Receipts	6,000	**8,000**	**(2,000)**
Expenditures:			
Commodities	830	7,230	(6,400)
Contractual Services	2,130	1,700	430
Capital Outlay	0	20,070	(20,070)
Transer to E-Waste Equipment	0	6,000	(6,000)
Total Expenditures	2,960	**35,000**	**(32,040)**
Receipts Over (Under) Expenditures	3,040		
Unencumbered Cash, Beginning	48,605		
Unencumbered Cash, Ending	**$ 51,645**		

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Attorney Capital Outlay	Appraiser Capital Outlay	Treasurer Capital Outlay	Clerk Capital Outlay
Receipts:				
Transfer from General	$ 0	0	0	7,000
Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	0	0	0	7,000
Unencumbered Cash, Beginning	2,326	46,099	8,935	0
Unencumbered Cash, Ending	**$ 2,326**	**46,099**	**8,935**	**7,000**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Emergency Management Equipment	Computer Capital Outlay	Election Capital Outlay	Special Machinery and Equipment
Receipts:				
Transfer from Road & Bridge	$ 0	0	0	155,497
Transfer from General	5,700	10,000	0	0
Transfer from Election	0	0	17,000	0
Total Receipts	5,700	10,000	17,000	155,497
Expenditures:				
Capital Outlay	0	0	0	303,900
Receipts Over (Under) Expenditures	5,700	10,000	17,000	(148,403)
Unencumbered Cash, Beginning	41,905	14,425	42,196	457,033
Unencumbered Cash, Ending	**$ 47,605**	**24,425**	**59,196**	**308,630**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Special Ambulance	Register of Deeds Equipment	District Court Equipment	Sheriff Equipment
Receipts:				
Miscellaneous	$ 0	0	0	3,576
Reimbursed Expense	0	0	0	1,020
VIN Fees	0	0	0	1,800
Transfer from General Fund	0	0	0	60,000
Total Receipts	0	0	0	66,396
Expenditures:				
Capital Outlay	0	6,330	0	28,026
Receipts Over (Under) Expenditures	0	(6,330)	0	38,370
Unencumbered Cash, Beginning	69,116	10,313	0	82,134
Unencumbered Cash, Ending	**$ 69,116**	**3,983**	**0**	**120,504**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Ambulance Memorial	Landfill Equipment	Fire District No. 1 Special Machinery and Equipment	Fire District No. 1 Grant
Receipts:				
Donations	$ 750	0	0	1,000
Transfer from OFD No. 1 - General	0	0	6,600	0
Transfer from Waste Disposal	0	10,000	0	0
Total Receipts	750	10,000	6,600	1,000
Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	750	10,000	6,600	1,000
Unencumbered Cash, Beginning	0	66,700	176,569	12,100
Unencumbered Cash, Ending	**$ 750**	**76,700**	**183,169**	**13,100**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Fire District No. 2 Special Machinery and Equipment	Fire District No. 3 Special Machinery and Equipment	Fire District No. 3 Memorial
Receipts:			
Donations	$ 0	7,275	145
Transfer from OFD No. 2 - General	6,300	0	0
Transfer from OFD No. 3 - General	0	10,000	0
Total Receipts	6,300	17,275	145
Expenditures	0	0	0
Receipts Over (Under) Expenditures	6,300	17,275	145
Unencumbered Cash, Beginning	24,787	141,118	5,960
Unencumbered Cash, Ending	**$ 31,087**	**158,393**	**6,105**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Fire District No. 3 Grant	Special Road and Bridge Improvement	Special Vehicle Fees
Receipts:			
Miscellaneous	$ 0	0	1,611
Donations	7,500	0	0
Motor Vehicle Fees	0	0	40,960
Reimbursed Expense	0	0	157
Transfer from Road and Bridge	0	220,000	0
Total Receipts	7,500	220,000	42,728
Expenditures:			
Personal Services	0	0	6,915
Commodities	0	175,334	3,313
Contractual Services	0	24,400	4,542
Capital Outlay	0	0	681
Transfer to General	0	0	10,009
Total Expenditures	0	199,734	25,460
Receipts Over (Under) Expenditures	7,500	20,266	17,268
Unencumbered Cash, Beginning	1,825	627,646	10,009
Unencumbered Cash, Ending	**$ 9,325**	**647,912**	**27,277**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Prosecuting Attorney Fund	Courthouse Centennial	ARPA Grant
Receipts:			
Fees from District Court	$ 212	0	0
Federal Aid	0	0	0
Total Receipts	212	0	0
Expenditures:			
Procecutor's Training	95	0	0
Grant Expenses - County	0	0	21,507
Total Expenditures	95	0	21,507
Receipts Over (Under) Expenditures	117	0	(21,507)
Unencumbered Cash, Beginning	5,021	500	21,517
Unencumbered Cash, Ending	**$ 5,138**	**500**	**10**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	JJA Health Grant	Veterans Memorial	WIC Grant	Sarver & McFadden Grants
Receipts:				
Donations	$ 0	700	0	0
Expenditures:				
Project Expenditures	0	0	0	22,250
Receipts Over (Under) Expenditures	0	700	0	(22,250)
Unencumbered Cash, Beginning	154	3,589	5	26,000
Unencumbered Cash, Ending	**$ 154**	**4,289**	**5**	**3,750**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Natoma Township Special Road
Receipts:				
Recording Fees	$ 5,492	1,373	1,373	0
Interest on Idle Funds	0	19	23	0
Transfer from Natoma Township Special	0	0	0	0
Total Receipts	5,492	1,392	1,396	0
Expenditures:				
Technology Expenditures	1,035	0	0	0
Contractual Services	0	0	0	19,062
Total Expenditures	1,035	0	0	19,062
Receipts Over (Under) Expenditures	4,457	1,392	1,396	(19,062)
Unencumbered Cash, Beginning	21,878	6,113	7,378	58,842
Unencumbered Cash, Ending	**$ 26,335**	**7,505**	**8,774**	**39,780**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Covert Township Special Road	Grant Township Special Road	Hancock Township Special Road	Mount Ayr Special Road
Receipts:				
Transfer from Covert Township Special	$ 0	0	0	0
Transfer from Grant Township Special	0	0	0	0
Transfer from Hancock Township Special	0	0	1,283	0
Transfer from Mount Ayr Township Special	0	0	0	0
Total Receipts	0	0	1,283	0
Expenditures:				
Contractual Services	721	104	0	12,392
Receipts Over (Under) Expenditures	(721)	(104)	1,283	(12,392)
Unencumbered Cash, Beginning	16,303	27,442	28,183	26,583
Unencumbered Cash, Ending	**$ 15,582**	**27,338**	**29,466**	**14,191**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Hawkeye Township Special Road	Independence Township Special Road	Kill Creek Township Special Road	Lawrence Township Special Road
Receipts:				
Transfer from Hawkeye Township Special	$ 375	0	0	0
Transfer from Independence Township Special	0	0	0	0
Transfer from Kill Creek Township Special	0	0	0	0
Transfer from Lawrence Township Special	0	0	0	0
Total Receipts	375	0	0	0
Expenditures:				
Contractual Services	7,445	990	4,132	4,011
Receipts Over (Under) Expenditures	(7,070)	(990)	(4,132)	(4,011)
Unencumbered Cash, Beginning	22,046	26,324	47,485	29,213
Unencumbered Cash, Ending	**$ 14,976**	**25,334**	**43,353**	**25,202**

OSBORNE COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Sumner Township Special Road	Victor Township Special Road	Winfield Township Special Road	Bethany Township Special Road
Receipts:				
Transfer from Sumner Township Special	$ 8,290	0	0	0
Transfer from Victor Township Special	0	0	0	0
Transfer from Winfield Township Special	0	0	231	0
Transfer from Bethany Township Special	0	0	0	7,259
Total Receipts	8,290	0	231	7,259
Expenditures:				
Contractual Services	0	6,645	4,049	0
Receipts Over (Under) Expenditures	8,290	(6,645)	(3,818)	7,259
Unencumbered Cash, Beginning	18,605	26,241	15,084	3,275
Unencumbered Cash, Ending	**$ 26,895**	**19,596**	**11,266**	**10,534**

OSBORNE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 7,835,201	12,005,346	11,740,490	8,100,057
Real Estate Redemptions	161,482	187,303	161,092	187,693
Partial Payment	19,986	28,505	38,526	9,965
Advance Tax	185	0	0	185
Motor Vehicle Tax	156,258	559,910	593,620	122,548
Recreational Vehicle	2,040	13,410	13,471	1,979
Commercial Motor Vehicle Tax	617	120,086	117,119	3,584
Excise Tax	0	1	0	1
Residential Use Tax	0	5,938	5,369	569
Escrow Account	17	11,235	7,008	4,244
LAVTR	30	0	0	30
Sales and Compensating Use Tax	27,357	308,784	315,290	20,851
Foreclosure Sales	5,250	32,287	31,317	6,220
Motor Vehicle License Fees	0	428,791	428,772	19
Neighborhood Revitalization	0	117,922	117,788	134
Total Distributable Funds	8,208,423	13,819,518	13,569,862	8,458,079
State Funds:				
State Education Building	0	70,959	70,959	0
Institutional Building	0	35,480	35,480	0
Total State Funds	0	106,439	106,439	0
Subdivision Funds:				
Unified School Districts	501	3,167,337	3,167,072	766
Cemeteries	0	47,623	47,529	94
Townships	0	315,135	315,135	0
Cities	(33)	1,635,821	1,636,937	(1,149)
Regional Library	0	79,339	79,339	0
Irrigation District	5,418	435,547	440,728	237
Extension District	0	136,538	136,538	0
Watershed Districts	0	533	533	0
Fire Districts	0	103,053	102,710	343
Hospital Sales Tax	0	621,535	566,233	55,302
Total Tax Accounts	$ 5,886	6,542,461	6,492,754	55,593

OSBORNE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 629	2,878	2,868	639
Clerk of District Court				
Court Trust	958	5,000	5,758	200
Register of Deeds	0	41,497	41,444	53
County Treasurer:				
Heritage Trust	1,770	2,746	0	4,516
District Meeting	42	0	0	42
Cash Over & Short	3,398	9,617	11,153	1,862
Employee Cafeteria Plan	1,607	8,850	10,022	435
Cereal Malt Beverage Stamp	0	25	25	0
Drivers Licenses	0	10,419	10,419	0
Total County Officer Accounts	8,404	81,032	81,689	7,747
Total Agency Funds	**$ 8,222,713**	**20,549,450**	**20,250,744**	**8,521,419**