

OSAGE COUNTY, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2012

OSAGE COUNTY, KANSAS
For the Year Ended December 31, 2012

BOARD OF COUNTY COMMISSIONERS

Carl F. Meyer
Chairman

Kenneth J. Kuykendall

Michael D. Pruitt

LIST OF PRINCIPAL OFFICIALS

Rhonda Beets
County Clerk
and Election

JoAnn Hamilton
County Treasurer and
Special Auto

Linda Massey
Register of Deeds

Glen Tyson
Road and Bridge
Supervisor

Stacy Berry
County Appraiser

Brandon Jones
County Attorney

Laurie Dunn
Sheriff

Leo Williams
Noxious Weed

Anne Gray
Health Administrator

OSAGE COUNTY, KANSAS

For the Year Ended December 31, 2012

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OSAGE COUNTY, KANSAS

For the Year Ended December 31, 2012

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Osage County
Lyndon, Kansas 66861

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Osage County, Kansas, a Municipality, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. 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.

Auditors' Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Osage County, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

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 the Osage County, Kansas as of December 31, 2012, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2012 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, schedule of regulatory basis receipts and expenditures-agency funds, detailed receipts, disbursements and balances-agency funds, and reconciliation of 2011 tax roll (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 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 2012 basic financial statement. The 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 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 2012 basic financial statement or to the 2012 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 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated September 25, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 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 2011 basic financial statement or to the 2011 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 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, LLC

Certified Public Accountants

August 21, 2013

OSAGE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2012

| Fund | Beginning | Prior Year | Receipts | Expenditures | Ending | Add | Ending |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | Unencumbered | | | | Unencumbered | | Encumbrances |
| | Cash | Cancelled | | | Cash | and Accounts | Cash |
| | Balance | Encumbrances | | | Balance | Payable | Balance |
| | 1-01-12 | | | | 12-31-12 | | 12-31-12 |
| GENERAL FUND: | | | | | | | |
| General Fund | \$ 316,647 | \$ - | \$ 4,106,440 | \$ 4,295,998 | \$ 127,089 | \$ 257,993 | \$ 385,082 |
| SPECIAL PURPOSE FUNDS: | | | | | | | |
| Ambulance Fund | 5,424 | - | 461,870 | 463,977 | 3,317 | - | 3,317 |
| Appraiser's Cost Fund | 27,083 | - | 306,476 | 324,152 | 9,407 | 24,216 | 33,623 |
| Diversion Fees Fund | 61,076 | - | 35,910 | 45,064 | 51,922 | 2,688 | 54,610 |
| Election Fund | 55,827 | - | 35,458 | 68,976 | 22,309 | 2,358 | 24,667 |
| Emergency 911 Fund | 80,017 | - | 67,754 | 119,093 | 28,678 | 2,811 | 31,489 |
| 911 Cell Surcharge Fund | 146,856 | - | 33,312 | - | 180,168 | - | 180,168 |
| 911 Cell Special Grant Fund | - | - | 9,894 | - | 9,894 | - | 9,894 |
| Employee Benefit Fund | 18,222 | - | 2,394,857 | 2,273,750 | 139,329 | - | 139,329 |
| Federal Owned Land Entitlement Fund | 188,357 | - | 98,184 | 285,764 | 777 | - | 777 |
| Health Fund | 120,132 | - | 147,238 | 234,528 | 32,842 | 17,783 | 50,625 |
| Noxious Weed Fund | 4,261 | - | 185,301 | 180,353 | 9,209 | 1,495 | 10,704 |
| Noxious Weed Capital Outlay Fund | 10,512 | - | 3,000 | - | 13,512 | - | 13,512 |
| Register of Deeds Technology Fund | 27,863 | - | 20,968 | 5,018 | 43,813 | - | 43,813 |
| Road and Bridge Fund | 358,917 | - | 2,765,190 | 2,407,878 | 716,229 | 153,704 | 869,933 |
| Road Machinery, Bridge Building and Equipment Fund | 384,933 | - | 260,000 | 235,935 | 408,998 | - | 408,998 |
| Lake Patrol Fund | 102,845 | - | 89,145 | 70,188 | 121,802 | 138 | 121,940 |
| Special Alcoholic Rehabilitation Fund | 2,473 | - | 13,292 | 12,863 | 2,902 | - | 2,902 |
| Special Bridge Fund (68-1135) | 33,808 | - | 143,657 | 178,449 | (984) | 18,548 | 17,564 |
| Special Levy - | | | | | | | |
| Waste Disposal Fund | 53,924 | - | 499,654 | 531,993 | 21,585 | 9,926 | 31,511 |
| Special Parks and Recreation Fund | 16,432 | - | 3,095 | - | 19,527 | - | 19,527 |
| Concealed Weapons Fund | 12,402 | - | 3,055 | 633 | 14,824 | - | 14,824 |
| Emergency Preparedness SLA Grant Fund | - | - | 1,000 | 412 | 588 | - | 588 |
| Emergency Preparedness Fund | 292 | - | - | - | 292 | - | 292 |
| Emergency Preparedness EMPG Grant Fund | 25,494 | - | - | 5,585 | 19,909 | - | 19,909 |
| TOTAL SPECIAL PURPOSE FUNDS | 1,737,150 | - | 7,578,310 | 7,444,611 | 1,870,849 | 233,667 | 2,104,516 |
| BOND AND INTEREST FUND: | | | | | | | |
| Bond and Interest Fund | 11,320 | - | 64,454 | 63,153 | 12,621 | - | 12,621 |

OSAGE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For Year Ended December 31, 2012

| Fund | Beginning Unencumbered Cash Balance 1-01-12 | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance 12-31-12 | Add Encumbrances and Accounts Payable | Ending Cash Balance 12-31-12 |
|---|---|-----------------------------------|---------------|---------------|---|---------------------------------------|------------------------------|
| CAPITAL PROJECT FUND: | | | | | | | |
| Capital Project-Bridge Bonds Fund | \$ - | \$ - | \$ 4,314,954 | \$ 43,284 | \$ 4,271,670 | \$ - | \$ 4,271,670 |
| TRUST FUNDS: | | | | | | | |
| Special Law Enforcement Trust Fund | 111,180 | - | - | 45,683 | 65,497 | 1,202 | 66,699 |
| Law Enforcement Equipment Fund | 135 | - | - | - | 135 | - | 135 |
| County Attorney's Training Fund | 1,659 | - | 2,558 | 3,182 | 1,035 | - | 1,035 |
| Registered Sex Offender Fund | 7,269 | - | 2,160 | 570 | 8,859 | - | 8,859 |
| Special Prosecutor's Trust Fund | 50,000 | - | - | 19,404 | 30,596 | 17,843 | 48,439 |
| TOTAL TRUST FUNDS | 170,243 | - | 4,718 | 68,839 | 106,122 | 19,045 | 125,167 |
| TOTAL REPORTING ENTITY (Excluding Agency Funds) | \$ 2,235,360 | \$ - | \$ 16,068,876 | \$ 11,915,885 | \$ 6,388,351 | \$ 510,705 | \$ 6,899,056 |

Composition of Cash:

| | |
|--|--------------|
| Cash on hand | \$ 15,584 |
| Checking Account - Citizens State Bank | 9,083,052 |
| Checking Account - Lyndon State Bank | 215,393 |
| Checking Account - Landmark National Bank | 246,926 |
| Checking Account - First National Bank | 27,709 |
| Checking Account - Kansas State Bank | 28,121 |
| Checking Account - First Security Bank | 72,939 |
| Checking Account - Bank of Osage City | 36,184 |
| Checking Account - Lyndon State Bank - Law Library Certificates of Deposit | 11,322 |
| | 6,001,000 |
| Total Cash | 15,738,230 |
| Less Agency Funds per Schedule 3 | (8,839,174) |
| TOTAL REPORTING ENTITY (Excluding Agency Funds) | \$ 6,899,056 |

OSAGE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

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

(b) Regulatory Basis Fund Types

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

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

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

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

Business Fund - funds financed in whole or in part by fees charged to users of the goods or services (i.e. water fund, electric fund, etc.).

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year 2012.

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, revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's disbursements accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment such as a purchase order or contract. Any unused budget expenditure authority lapse at year end.

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and the following Special Purpose Funds: Diversion Fees Fund, E911 Cell Special Grant Fund, Concealed Weapons Fund, Emergency Preparedness SLA Grant Fund, Emergency Preparedness EMPG Grant Fund, and the Capital Project – Bridge Bonds Fund.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

County Clerk does not remit game license fees daily as required in K.S.A. 32-984.

County Register of Deeds does not remit the mortgage registration fees daily to the County Treasurer as required in K.S.A. 79-3104.

Inventory of personal property, and a comprehensive inventory for all departments, was not compiled by the County Clerk, therefore the board did not view and check these inventory lists as required in K.S.A. 19-2687.

According to K.S.A. 79-2935, expenditures are to be controlled so that no indebtedness is created in excess of budgeted limits. At December 31, 2012, the Emergency 911 Fund exceeded budget by \$941.

K.S.A. 10-1113 requires no indebtedness be created for a fund in excess of available monies in that fund. At December 31, 2012, the Special Bridge Fund (68-1135) Ending Unencumbered Cash Balance was a negative \$984, in violation of cash basis law.

The quarterly financial summary for the third quarter of 2012 were not published by the County Clerk as required by K.S.A. 19-228, 19-609.

3. DEPOSITS AND INVESTMENTS

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$15,711,324 and the bank balance was \$15,741,888. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, \$1,750,000 was covered by federal depository insurance, and the remaining \$13,991,888 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.

4. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2012, were as follows:

| <u>Issue</u> | <u>Interest Rates</u> | <u>Date of Issue</u> | <u>Amount of Issue</u> | <u>Date of Final Maturity</u> | <u>Balance Beginning of Year</u> | <u>Additions</u> | <u>Reductions of Principal</u> | <u>Balance End of Year</u> | <u>Interest Paid</u> |
|--|-----------------------|----------------------|------------------------|-------------------------------|----------------------------------|---------------------|--------------------------------|----------------------------|----------------------|
| General Obligation Bonds Series 1998B | 4.50% to 6.50% | 10-01-96 | \$ 633,500 | 10-01-12 | \$ 60,000 | \$ - | \$ 60,000 | \$ - | \$ 3,150 |
| General Obligation Bonds Series 2012B | 2.00% to 2.50% | 12-03-12 | 4,260,000 | 09-01-32 | - | 4,260,000 | - | 4,260,000 | - |
| Total General Obligation Bonds | | | | | <u>60,000</u> | <u>4,260,000</u> | <u>60,000</u> | <u>4,260,000</u> | <u>3,150</u> |
| KS Transportation Revolving Fund Loan | 3.58% | 12-19-05 | 234,800 | 08-01-25 | 131,088 | - | 25,232 | 105,856 | 5,021 |
| Capital Leases: | | | | | | | | | |
| Courthouse Improvements | 4.125% | 06-23-08 | 1,104,462 | 02-01-18 | 805,992 | - | 101,660 | 704,332 | 33,247 |
| Sheriff 2009 Chev Impala (4) | 3.40% | 05-11-09 | 66,070 | 02-01-12 | 22,561 | - | 22,561 | - | 767 |
| Sheriff 2009 F-150 Pickup Truck | 3.40% | 04-06-09 | 16,946 | 02-01-12 | 5,805 | - | 5,805 | - | 197 |
| R&B 2008 Caterpillar Wheel Loader | 3.25% | 02-16-10 | 102,200 | 02-01-13 | 69,127 | - | 34,011 | 35,116 | 2,247 |
| Sheriff 2010 Pickups (2) & Chargers (7) | 3.24% | 04-19-10 | 169,378 | 02-01-13 | 113,950 | - | 56,067 | 57,883 | 3,692 |
| R&B 2009 McCormick Tractor | 3.05% | 07-12-10 | 41,773 | 02-01-13 | 27,896 | - | 13,739 | 14,157 | 851 |
| R&B 2009 & 2011 John Deere Motor Graders | 2.77% | 12-27-10 | 271,676 | 02-01-13 | 179,118 | - | 88,339 | 90,779 | 4,962 |
| Sheriff 2011 Impala's (2) & Chevy Colorado | 3.20% | 06-09-11 | 48,435 | 02-01-14 | 48,435 | - | 15,997 | 32,438 | 1,006 |
| R&B 2011 Case Backhoe/Loader | 3.07% | 06-06-11 | 83,717 | 02-01-14 | 83,717 | - | 27,646 | 56,071 | 1,690 |
| Sheriff 2011 Ford Crown Victoria | 3.20% | 06-20-11 | 19,031 | 02-01-14 | 19,031 | - | 6,297 | 12,734 | 377 |
| R&B 2011 Mack Dump Truck | 2.93% | 08-01-11 | 97,549 | 02-01-13 | 97,549 | - | 48,771 | 48,778 | 1,441 |
| Sheriff 2012 Dodge Chargers (4) | 2.89% | 03-19-12 | 70,837 | 02-01-15 | - | 70,837 | - | 70,837 | - |
| Sheriff 2012 Dodge Police Trucks (3) | 2.89% | 07-23-12 | 29,342 | 02-01-15 | - | 29,342 | - | 29,342 | - |
| Bobcat E55 Compact Excavator | 2.56% | 06-18-12 | 54,372 | 02-01-15 | - | 54,372 | - | 54,372 | - |
| Total Capital Leases | | | | | <u>1,473,181</u> | <u>154,551</u> | <u>420,893</u> | <u>1,206,839</u> | <u>50,477</u> |
| Total Contractual Indebtedness | | | | | <u>\$ 1,664,269</u> | <u>\$ 4,414,551</u> | <u>\$ 506,125</u> | <u>\$ 5,572,895</u> | <u>\$ 58,648</u> |

4. LONG-TERM DEBT (CONT.)

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

| | Year | | | | | | | | | | Total | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|--|-------|--|
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018-2022 | 2023-2027 | 2028-2032 | | | | |
| PRINCIPAL: | | | | | | | | | | | | |
| General Obligation Bonds Series 2012B | \$ 110,000 | \$ 180,000 | \$ 185,000 | \$ 185,000 | \$ 190,000 | \$ 1,005,000 | \$ 1,125,000 | \$ 1,280,000 | \$ 4,260,000 | | | |
| KS Transportation Revolving Fund Loan | 28,198 | 27,202 | 28,244 | 24,212 | - | - | - | - | 105,856 | | | |
| Capital Leases: | | | | | | | | | | | | |
| Courthouse Improvements | 106,853 | 110,220 | 114,766 | 119,500 | 124,430 | 129,563 | - | - | 704,332 | | | |
| R&B 2008 Caterpillar Wheel Loader | 35,116 | - | - | - | - | - | - | - | 35,116 | | | |
| Sheriff 2010 Pickups (2) & Chargers (7) | 57,883 | - | - | - | - | - | - | - | 57,883 | | | |
| R&B 2009 McCormick Tractor | 14,157 | - | - | - | - | - | - | - | 14,157 | | | |
| R&B 2009 & 2011 John Deere Motor Graders | 90,779 | - | - | - | - | - | - | - | 90,779 | | | |
| Sheriff 2011 Impalas (2) & Chevy Colorado | 15,962 | 16,476 | - | - | - | - | - | - | 32,438 | | | |
| R&B 2011 Case Backhoe/Loader | 27,609 | 28,492 | - | - | - | - | - | - | 56,071 | | | |
| Sheriff 2011 Ford Crown Victoria | 6,266 | 6,468 | - | - | - | - | - | - | 12,734 | | | |
| R&B 2011 Mack Dump Truck | 46,778 | - | - | - | - | - | - | - | 46,778 | | | |
| Sheriff 2012 Dodge Chargers (4) | 23,113 | 23,522 | 24,202 | - | - | - | - | - | 70,837 | | | |
| Sheriff 2012 Dodge Police Trucks (3) | 9,766 | 9,649 | 9,927 | - | - | - | - | - | 29,342 | | | |
| Bobcat E55 Compact Excavator | 18,012 | 17,950 | 18,410 | - | - | - | - | - | 54,372 | | | |
| Total Capital Leases | 453,294 | 212,747 | 167,305 | 119,500 | 124,430 | 129,563 | - | - | 1,208,839 | | | |
| TOTAL PRINCIPAL | 589,492 | 419,949 | 380,549 | 328,712 | 314,430 | 1,134,563 | 1,125,000 | 1,280,000 | 5,572,895 | | | |
| INTEREST: | | | | | | | | | | | | |
| General Obligation Bonds Series 2012B | 67,813 | 87,553 | 83,952 | 80,253 | 78,552 | 324,363 | 219,262 | 94,638 | 1,034,366 | | | |
| KS Transportation Revolving Fund Loan | 4,054 | 3,051 | 2,009 | 927 | - | - | - | - | 10,041 | | | |
| Capital Leases: | | | | | | | | | | | | |
| Courthouse Improvements | 29,054 | 24,687 | 20,141 | 15,407 | 10,477 | 5,345 | - | - | 105,111 | | | |
| R&B 2008 Caterpillar Wheel Loader | 1,141 | - | - | - | - | - | - | - | 1,141 | | | |
| Sheriff 2010 Pickups (2) & Chargers (7) | 1,675 | - | - | - | - | - | - | - | 1,675 | | | |
| R&B 2009 McCormick Tractor | 432 | - | - | - | - | - | - | - | 432 | | | |
| R&B 2009 & 2011 John Deere Motor Graders | 2,521 | - | - | - | - | - | - | - | 2,521 | | | |
| Sheriff 2011 Impalas (2) & Chevy Colorado | 1,041 | 527 | - | - | - | - | - | - | 1,568 | | | |
| R&B 2011 Case Backhoe/Loader | 1,726 | 874 | - | - | - | - | - | - | 2,600 | | | |
| Sheriff 2011 Ford Crown Victoria | 409 | 207 | - | - | - | - | - | - | 616 | | | |
| R&B 2011 Mack Dump Truck | 1,433 | - | - | - | - | - | - | - | 1,433 | | | |
| Sheriff 2012 Dodge Chargers (4) | 1,789 | 1,379 | 700 | - | - | - | - | - | 3,868 | | | |
| Sheriff 2012 Dodge Police Trucks (3) | 448 | 566 | 287 | - | - | - | - | - | 1,301 | | | |
| Bobcat E55 Compact Excavator | 869 | 831 | 471 | - | - | - | - | - | 2,271 | | | |
| Total Capital Leases | 42,738 | 29,171 | 21,599 | 15,407 | 10,477 | 5,345 | - | - | 124,737 | | | |
| TOTAL INTEREST | 114,605 | 119,775 | 107,560 | 96,587 | 87,029 | 329,708 | 219,262 | 94,638 | 1,169,194 | | | |
| TOTAL PRINCIPAL AND INTEREST | \$ 704,097 | \$ 539,724 | \$ 488,109 | \$ 425,299 | \$ 401,459 | \$ 1,464,271 | \$ 1,344,262 | \$ 1,374,638 | \$ 6,741,859 | | | |

5. DEFINED BENEFIT PENSION PLAN

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

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

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

(b) Other Employee Benefits

Vacation - Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. Vacation leave can be taken as earned.

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

| <u>Years of Service</u> | <u>Per Year</u> |
|-------------------------|-----------------|
| 0 to 1 year | 6 days |
| After 1 year | 12 days |
| After 10 years | 18 days |
| After 16 years | 21 days |

Employees are allowed to accrue up to a maximum of 240 hours of vacation leave. Employees will be allowed to accrue more than the 240 hours of annual leave, if the employee has been unable to take annual leave because he or she worked at the request of the department with approval from the County Commissioners on an emergency basis.

The County may, in the discretion of the County Commissioners, pay any employee for any part of vacation leave earned in excess of 240 hours. Such pay will be at the employee's current rate of pay. The County Commissioners are not obligated to pay for vacation leave accumulated in excess of 240 hours in any specific amount in any year, and may pay such excess accumulation over a period of years.

An employee shall be paid for all accumulated unused vacation leave upon termination after one year of employment.

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

(c) Other Employee Benefits (cont.)

Sick leave - Part-time employees shall earn sick leave at the rate of four (4) hours per month and full-time employees at the rate of one (1) day per month beginning at date of employment. Sick leave may be accumulated to a maximum of 60 days. At the end of the calendar year, an employee will be paid for unused sick leave over sixty (60) days (480 hours) at a rate of two dollars (\$2) per hour.

Upon termination of employment, an employee shall be paid for unused sick leave in excess of 30 days (240 hours) at a rate of two dollars (\$2) per hour.

(d) Deferred Compensation Plan

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

7. CLAIMS AND JUDGMENTS

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

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2011 to 2012 and there were no settlements that exceeded insurance coverage in the past three years.

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

8. INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Regulatory Authority | Amount |
|-----------------|---|----------------------|-------------------|
| Noxious Weed | Noxious Weed Capital Outlay | K.S.A. 2-1318 | \$ 3,000 |
| Road and Bridge | Road Machinery, Bridge Building & Equipment | K.S.A. 68-141g | <u>260,000</u> |
| | | | <u>\$ 263,000</u> |

9. OTHER RELATIONSHIPS

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

10. CLOSURE AND POST-CLOSURE CARE COST

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

11. SUBSEQUENT EVENTS

The Commission approved on May 6, 2013, a lease purchase agreement with First Security Bank of Overbrook for a 2013 John Deere wheel loader. The lease purchase agreement is for three years with an interest rate of 2.18% and a loan amount of \$117,694.

On May 20, 2013, the Commission approved a lease purchase agreement with First Security Bank of Overbrook for four 2013 Dodge Charger police automobiles and one 2013 Dodge pickup truck police automobile. The lease purchase agreement is for three years with an interest rate of 2.18% and a loan amount of \$95,015.

The Commission awarded the bids on June 17, 2013 for phase 1 in the amount of \$533,765 and phase 3 in the amount of \$421,661 for the bridge bond project to Ebert Construction.

On August 19, 2013, the Commission approved a lease purchase agreement with Citizens State Bank of Lyndon for a 2013 Freightliner dump truck. The lease purchase agreement is for three years with an interest rate of 2.09% and a loan amount of \$100,000.

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

OSAGE COUNTY, KANSAS
REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2012

OSAGE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

| <u>Fund</u> | <u>Certified Budget</u> | <u>Adjustment for Qualifying Budget Credits</u> | <u>Total Budget for Comparison</u> | <u>Expenditures Chargeable to Current Year</u> | <u>Variance- Favorable (Unfavorable)</u> |
|---|-----------------------------|---|--|--|--|
| GENERAL FUND: | | | | | |
| General Fund | \$ 4,467,154 | \$ - | \$ 4,467,154 | \$ 4,295,998 | \$ (171,156) |
| SPECIAL PURPOSE FUNDS: | | | | | |
| Ambulance Fund | 479,000 | - | 479,000 | 463,977 | (15,023) |
| Appraiser's Cost Fund | 335,001 | - | 335,001 | 324,152 | (10,849) |
| Election Fund | 90,000 | - | 90,000 | 68,976 | (21,024) |
| Emergency 911 Fund | 118,152 | - | 118,152 | 119,093 | 941 |
| 911 Cell Surcharge Fund | 226,576 | - | 226,576 | - | (226,576) |
| Employee Benefit Fund | 2,125,129 | - | 2,125,129 | 1,725,312 | (399,817) |
| Federal Owned Land Entitlement Fund | 379,546 | - | 379,546 | 285,764 | (93,782) |
| Health Fund | 417,692 | - | 417,692 | 234,528 | (183,164) |
| Noxious Weed Fund | 209,861 | - | 209,861 | 180,353 | (29,508) |
| Noxious Weed Capital Outlay Fund | 44,917 | - | 44,917 | - | (44,917) |
| Register of Deeds Technology Fund | 58,050 | - | 58,050 | 5,018 | (53,032) |
| Road and Bridge Fund | 2,784,647 | - | 2,784,647 | 2,407,878 | (376,769) |
| Road Machinery, Bridge Building and Equipment Fund | 365,072 | - | 365,072 | 235,935 | (129,137) |
| Lake Patrol Fund | 267,328 | - | 267,328 | 70,188 | (197,140) |
| Special Alcoholic Rehabilitation Fund | 26,936 | - | 26,936 | 12,863 | (14,073) |
| Special Bridge Fund (68-1135) | 190,253 | - | 190,253 | 178,449 | (11,804) |
| Special Levy - Waste Disposal Fund | 546,137 | - | 546,137 | 531,993 | (14,144) |
| Special Parks and Recreation Fund | 21,262 | - | 21,262 | - | (21,262) |
| Emergency Preparedness Fund | 5,000 | - | 5,000 | - | (5,000) |
| BOND AND INTEREST FUND: | | | | | |
| Bond and Interest Fund | 68,175 | - | 68,175 | 63,153 | (5,022) |
| TRUST FUND: | | | | | |
| Special Law Enforcement Trust Fund | 580,318 | - | 580,318 | 45,683 | (534,635) |

OSAGE COUNTY, KANSAS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|--|------------------------|------------------|------------------|---------------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Intergovernmental Revenue - | | | | |
| Ad valorem property tax | \$ 2,551,980 | \$ 2,445,912 | \$ 2,543,604 | \$ (97,692) |
| Back tax collections | 65,059 | 87,016 | 35,000 | 52,016 |
| Motor vehicle tax | 336,607 | 336,994 | 351,870 | (14,876) |
| Recreational vehicle tax | 10,212 | 9,308 | 11,461 | (2,153) |
| 16/20M vehicle tax | - | - | 13,906 | (13,906) |
| Local sales tax | 670,138 | 623,860 | 660,000 | (36,140) |
| Federal flood control | 8,721 | 13,937 | 10,279 | 3,658 |
| Local Alcoholic Liquor Fund | 2,684 | 3,095 | 4,040 | (945) |
| Total Taxes and Intergovernmental Revenue | 3,645,401 | 3,520,122 | 3,630,160 | (110,038) |
| Licenses and Fees - | | | | |
| Cereal malt beverage | 1,453 | - | - | - |
| Zoning fees | 9,175 | 17,887 | 20,000 | (2,113) |
| County officer's fees | 47,133 | 62,509 | 45,000 | 17,509 |
| Game license fees | - | 14 | 2,300 | (2,286) |
| Jail board | - | 80 | 5,000 | (4,920) |
| Mortgage registration fees | 100,295 | 119,706 | 110,000 | 9,706 |
| Franchise fees | - | - | 800 | (800) |
| LEPP program fees | 4,589 | - | - | - |
| Total Licenses and Fees | 162,645 | 200,196 | 183,100 | 17,096 |
| Fines, Forfeitures and Penalties - | | | | |
| Interest and penalties on taxes | 81,936 | 97,037 | 15,000 | 82,037 |
| Use of Money and Property - | | | | |
| Copies | 3,209 | 4,538 | 2,500 | 2,038 |
| Interest on idle funds | 11,825 | 12,302 | 70,000 | (57,698) |
| Total Use of Money and Property | 15,034 | 16,840 | 72,500 | (55,660) |
| Miscellaneous - | | | | |
| Wage reimbursements - | | | | |
| Special auto | 88,631 | 104,180 | 102,000 | 2,180 |
| Council on Aging | 5,509 | 5,408 | - | 5,408 |
| Special auto close out | 28,124 | - | - | - |
| School resource officer | 12,500 | - | - | - |

OSAGE COUNTY, KANSAS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|--------------------------------------|----------------|-----------|--------------|------------------------------|
| | | Actual | Budget | |
| Receipts (cont.) | | | | |
| Miscellaneous (cont.) - | | | | |
| Sheriff's fees | \$ 824 | \$ 1,489 | \$ - | \$ 1,489 |
| Vehicle rental excise tax | - | - | 20 | (20) |
| Fees for Neighborhood Revitalization | 12,021 | 44,497 | - | 44,497 |
| Miscellaneous | 43,200 | 45,701 | 27,747 | 17,954 |
| Reimbursements | 57,768 | 70,970 | 16,000 | 54,970 |
| Total Miscellaneous | 248,577 | 272,245 | 145,767 | 126,478 |
| Total Receipts | 4,153,593 | 4,106,440 | \$ 4,046,527 | \$ 59,913 |
| Expenditures | | | | |
| County Commission - | | | | |
| Personal services | 59,217 | 59,217 | \$ 59,218 | \$ (1) |
| Contractual services | 5,320 | 3,154 | 2,350 | 804 |
| Travel expense | 2,576 | 3,508 | 4,500 | (992) |
| Total County Commission | 67,113 | 65,879 | 66,068 | (189) |
| County Clerk - | | | | |
| Personal services | 123,541 | 123,537 | 122,876 | 661 |
| Contractual services | 3,313 | 2,562 | 5,000 | (2,438) |
| Commodities | 15,934 | 242 | 15,000 | (14,758) |
| Capital outlay | - | - | 4,000 | (4,000) |
| Total County Clerk | 142,788 | 126,341 | 146,876 | (20,535) |
| County Treasurer - | | | | |
| Personal services | 161,237 | 176,861 | 159,292 | 17,569 |
| Contractual services | 18,888 | 20,148 | 16,500 | 3,648 |
| Commodities | 16,324 | 16,727 | 21,000 | (4,273) |
| Total County Treasurer | 196,449 | 213,736 | 196,792 | 16,944 |
| County Attorney - | | | | |
| Personal services | 141,294 | 165,476 | 169,818 | (4,342) |
| Contractual services | 5,835 | 6,005 | 8,000 | (1,995) |
| Commodities | 6,149 | 12,333 | 5,000 | 7,333 |
| Total County Attorney | 153,278 | 183,814 | 182,818 | 996 |

OSAGE COUNTY, KANSAS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2012 | | | Variance- Over (Under) |
|--|----------------|------------|------------|------------------------------|
| | 2011 Actual | Actual | Budget | |
| Expenditures (cont.) | | | | |
| Register of Deeds - | | | | |
| Personal services | \$ 114,171 | \$ 114,479 | \$ 115,003 | \$ (524) |
| Contractual services | 2,953 | 3,851 | 5,000 | (1,149) |
| Commodities | 2,995 | 5,469 | 5,500 | (31) |
| Total Register of Deeds | 120,119 | 123,799 | 125,503 | (1,704) |
| Sheriff - | | | | |
| Personal services | 1,215,138 | 1,232,233 | 1,151,540 | 80,693 |
| Contractual services | 235,747 | 170,927 | 103,138 | 67,789 |
| Commodities | 190,143 | 179,527 | 130,000 | 49,527 |
| Capital outlay | - | - | 12,000 | (12,000) |
| Lease purchase - 2010 Pickups (2) & Chargers (7) | 59,759 | 59,759 | 59,759 | - |
| Lease purchase - 2009 F-150 pickup truck | 6,003 | 6,003 | 6,003 | - |
| Lease purchase - 2009 Chevy Impala (4) | 23,328 | 23,327 | 23,328 | (1) |
| Lease purchase - 2008 Impala & Silverado's (3) | 30,185 | - | - | - |
| Lease purchase - 2011 Chevy Impala's & Colorado | - | 17,003 | 17,003 | - |
| Lease purchase - 2011 Crown Victoria's | - | 6,675 | 6,675 | - |
| Total Sheriff | 1,760,303 | 1,695,454 | 1,509,446 | 186,008 |
| Detention Facility - | | | | |
| Personal services | 346,722 | 352,999 | 310,000 | 42,999 |
| Contractual services | 64,401 | 100,531 | 50,000 | 50,531 |
| Commodities | 79,988 | 63,581 | 81,000 | (17,419) |
| Total Detention Facility | 491,111 | 517,111 | 441,000 | 76,111 |
| Judicial - | | | | |
| Contractual services | 112,842 | 107,726 | 122,000 | (14,274) |
| Commodities | 28,178 | 20,995 | 10,000 | 10,995 |
| Capital outlay | - | - | 6,000 | (6,000) |
| Total Judicial | 141,020 | 128,721 | 138,000 | (9,279) |
| Courthouse - | | | | |
| Personal services | 58,944 | 59,764 | 59,693 | 71 |
| Contractual services | 237,781 | 220,928 | 210,000 | 10,928 |
| Commodities | 25,395 | 30,830 | 40,000 | (9,170) |
| County building maintenance | - | - | 511,787 | (511,787) |
| Juvenile detention costs | 53,360 | 55,900 | 45,000 | 10,900 |
| Capital murder trial | 144,212 | - | - | - |
| Courthouse doors | - | - | 61,862 | (61,862) |
| Lease purchase - Courthouse improvements | 134,907 | 134,907 | 134,907 | - |
| Total Courthouse | 654,599 | 502,329 | 1,063,249 | (560,920) |

OSAGE COUNTY, KANSAS
GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2012</u> | | | <u>Variance- Over (Under)</u> |
|----------------------------|------------------------|---------------|----------------|---------------------------------------|
| | <u>2011 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Expenditures (cont.) | | | | |
| Zoning - | | | | |
| Personal services | \$ - | \$ 41,820 | \$ 39,042 | \$ 2,778 |
| Contractual services | 3,509 | 11,927 | 12,666 | (739) |
| Commodities | 1,438 | 3,571 | 2,500 | 1,071 |
| Capital outlay | - | - | 1,000 | (1,000) |
| Total Zoning | <u>4,947</u> | <u>57,318</u> | <u>55,208</u> | <u>2,110</u> |
| Computer - | | | | |
| Personal Services | 26,064 | 28,339 | 28,288 | 51 |
| Commodities | 51,052 | 56,969 | 70,000 | (13,031) |
| Total Computer | <u>77,116</u> | <u>85,308</u> | <u>98,288</u> | <u>(12,980)</u> |
| Emergency Management - | | | | |
| Personal services | 35,542 | 35,920 | 34,944 | 976 |
| Contractual services | 2,217 | 3,194 | 2,500 | 694 |
| Commodities | 3,018 | 2,690 | 3,000 | (310) |
| Capital outlay | 4,500 | 3,879 | 3,792 | 87 |
| Total Emergency Management | <u>45,277</u> | <u>45,683</u> | <u>44,236</u> | <u>1,447</u> |
| County Counselor - | | | | |
| Personal services | 30,000 | - | - | - |
| Contractual services | 476 | - | - | - |
| Total County Counselor | <u>30,476</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Council on Aging - | | | | |
| Personal services | 55,514 | 58,702 | 57,387 | 1,315 |
| Contractual services | 45,137 | 36,092 | 52,310 | (16,218) |
| Travel expense | 27 | - | 500 | (500) |
| Total Council on Aging | <u>100,678</u> | <u>94,794</u> | <u>110,197</u> | <u>(15,403)</u> |
| LEPP | | | | |
| Contractual services | 1,282 | 9,988 | 4,489 | 5,499 |
| Commodities | 114 | - | - | - |
| Total LEPP | <u>1,396</u> | <u>9,988</u> | <u>4,489</u> | <u>5,499</u> |
| GIS Operations | | | | |
| Personal services | 42,521 | - | - | - |
| Contractual services | 4,258 | - | - | - |
| Commodities | 773 | - | - | - |
| Total GIS Operations | <u>47,552</u> | <u>-</u> | <u>-</u> | <u>-</u> |

OSAGE COUNTY, KANSAS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|------------------------------------|-------------------|-------------------|---------------------|------------------------------|
| | | Actual | Budget | |
| Expenditures (cont.) | | | | |
| Economic Development - | | | | |
| Personal services | \$ 47,424 | \$ 47,632 | \$ 47,632 | \$ - |
| Contractual services | 12,742 | 7,780 | 9,520 | (1,740) |
| Commodities | 3,338 | 4,020 | 2,500 | 1,520 |
| Total Economic Development | <u>63,504</u> | <u>59,432</u> | <u>59,652</u> | <u>(220)</u> |
| Historical Society - | | | | |
| Contractual services | 12,000 | 12,000 | 12,000 | - |
| Soil Conservation - | | | | |
| Contractual services | 25,000 | 25,000 | 25,000 | - |
| Special Fair - | | | | |
| Contractual services | 7,000 | 7,000 | 7,000 | - |
| Mental Health - | | | | |
| Contractual services | 64,000 | 64,000 | 64,000 | - |
| Mentally Handicapped - | | | | |
| Contractual services | 34,332 | 34,332 | 34,332 | - |
| Other - | | | | |
| Auditing and budget | 72,636 | 77,863 | 60,000 | 17,863 |
| Tax foreclosure fees | 1,982 | 4,504 | 3,000 | 1,504 |
| Resource Center Independent Living | 7,800 | 7,000 | 7,000 | - |
| Heritage Trust Fund | 4,279 | - | 4,000 | (4,000) |
| SOS | 5,000 | 5,000 | 5,000 | - |
| CASA | 4,000 | 4,000 | 4,000 | - |
| Treasurer's expense - refunds | 301 | 7,190 | - | 7,190 |
| Reimbursements | - | 138,402 | - | 138,402 |
| Total Other | <u>95,998</u> | <u>243,959</u> | <u>83,000</u> | <u>160,959</u> |
| Total Expenditures | <u>4,336,056</u> | <u>4,295,998</u> | <u>\$ 4,467,154</u> | <u>\$ (171,156)</u> |
| Receipts Over (Under) Expenditures | (182,463) | (189,558) | | |
| Unencumbered Cash, Beginning | 499,110 | 316,647 | | |
| Unencumbered Cash, Ending | <u>\$ 316,647</u> | <u>\$ 127,089</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|------------------------------------|-----------------|-----------------|-------------------|------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad valorem property tax | \$ 153,795 | \$ 436,151 | \$ 455,293 | \$ (19,142) |
| Back tax collections | 3,806 | 4,852 | 983 | 3,869 |
| Motor vehicle tax | 21,343 | 20,306 | 21,194 | (888) |
| Recreational vehicle tax | 647 | 561 | 690 | (129) |
| 16/20M vehicle tax | - | - | 838 | (838) |
| Rental excise tax | - | - | 2 | (2) |
| Total Receipts | <u>179,591</u> | <u>461,870</u> | <u>\$ 479,000</u> | <u>\$ (17,130)</u> |
| Expenditures | | | | |
| Contract payments | <u>174,167</u> | <u>463,977</u> | <u>\$ 479,000</u> | <u>\$ (15,023)</u> |
| Receipts Over (Under) Expenditures | 5,424 | (2,107) | | |
| Unencumbered Cash, Beginning | <u>-</u> | <u>5,424</u> | | |
| Unencumbered Cash, Ending | <u>\$ 5,424</u> | <u>\$ 3,317</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDAPPRAISER'S COST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|------------------------------------|------------------|-----------------|-------------------|------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad valorem property tax | \$ 208,787 | \$ 265,337 | \$ 275,917 | \$ (10,580) |
| Back tax collections | 7,376 | 8,114 | 999 | 7,115 |
| Motor vehicle tax | 38,056 | 27,796 | 28,746 | (950) |
| Recreational vehicle tax | 1,155 | 763 | 936 | (173) |
| 16/20M vehicle tax | - | - | 1,136 | (1,136) |
| Rental excise tax | - | - | 2 | (2) |
| Miscellaneous | 5,513 | 4,466 | 4,000 | 466 |
| Total Receipts | <u>260,887</u> | <u>306,476</u> | <u>\$ 311,736</u> | <u>\$ (5,260)</u> |
| Expenditures | | | | |
| Personal services | 262,428 | 270,078 | \$ 269,101 | \$ 977 |
| Contractual services | 17,282 | 27,121 | 19,400 | 7,721 |
| Commodities | 25,164 | 26,953 | 41,000 | (14,047) |
| Capital outlay | 339 | - | 5,500 | (5,500) |
| Total Expenditures | <u>305,213</u> | <u>324,152</u> | <u>\$ 335,001</u> | <u>\$ (10,849)</u> |
| Receipts Over (Under) Expenditures | (44,326) | (17,676) | | |
| Unencumbered Cash, Beginning | <u>71,409</u> | <u>27,083</u> | | |
| Unencumbered Cash, Ending | <u>\$ 27,083</u> | <u>\$ 9,407</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

DIVERSION FEES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011</u> <u>Actual</u> | <u>2012</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts | | |
| Diversion fees | \$ 43,916 | \$ 35,910 |
| Expenditures | | |
| Commodities | <u>86,085</u> | <u>45,064</u> |
| Receipts Over (Under) Expenditures | (42,169) | (9,154) |
| Unencumbered Cash, Beginning | <u>103,245</u> | <u>61,076</u> |
| Unencumbered Cash, Ending | <u>\$ 61,076</u> | <u>\$ 51,922</u> |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDELECTION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|------------------------------------|------------------|------------------|------------------|------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad valorem property tax | \$ 64,714 | \$ 21,139 | \$ 21,776 | \$ (637) |
| Back tax collections | 1,661 | 2,013 | 604 | 1,409 |
| Motor vehicle tax | 7,744 | 8,525 | 8,924 | (399) |
| Recreational vehicle tax | 235 | 236 | 291 | (55) |
| 16/20M vehicle tax | - | - | 353 | (353) |
| Rental excise tax | - | - | 1 | (1) |
| Miscellaneous | - | 3,545 | 150 | 3,395 |
| Total Receipts | <u>74,354</u> | <u>35,458</u> | <u>\$ 32,099</u> | <u>\$ 3,359</u> |
| Expenditures | | | | |
| Personal services | 10,945 | 12,292 | \$ 12,000 | \$ 292 |
| Commodities | 31,473 | 56,684 | 53,000 | 3,684 |
| Capital outlay | - | - | 25,000 | (25,000) |
| Total Expenditures | <u>42,418</u> | <u>68,976</u> | <u>\$ 90,000</u> | <u>\$ (21,024)</u> |
| Receipts Over (Under) Expenditures | 31,936 | (33,518) | | |
| Unencumbered Cash, Beginning | <u>23,891</u> | <u>55,827</u> | | |
| Unencumbered Cash, Ending | <u>\$ 55,827</u> | <u>\$ 22,309</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMERGENCY 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011 Actual</u> | <u>2012</u> | | <u>Variance- Over (Under)</u> |
|------------------------------------|------------------------|------------------|-------------------|---------------------------------------|
| | | <u>Actual</u> | <u>Budget</u> | |
| Receipts | | | | |
| 911 access fees | \$ 91,548 | \$ 67,754 | \$ 75,000 | \$ (7,246) |
| Expenditures | | | | |
| Contractual services | 68,945 | 113,505 | \$ 75,000 | \$ 38,505 |
| Commodities | 9,738 | 5,588 | 25,000 | (19,412) |
| Capital outlay | 1,000 | - | 18,152 | (18,152) |
| Total Expenditures | <u>79,683</u> | <u>119,093</u> | <u>\$ 118,152</u> | <u>\$ 941</u> |
| Receipts Over (Under) Expenditures | 11,865 | (51,339) | | |
| Unencumbered Cash, Beginning | <u>68,152</u> | <u>80,017</u> | | |
| Unencumbered Cash, Ending | <u>\$ 80,017</u> | <u>\$ 28,678</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

911 CELL SURCHARGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011 Actual</u> | <u>2012</u> | | <u>Variance- Over (Under)</u> |
|------------------------------------|------------------------|-------------------|-------------------|---------------------------------------|
| | | <u>Actual</u> | <u>Budget</u> | |
| Receipts | | | | |
| Surcharge fees | \$ 34,308 | \$ 33,312 | \$ <u>35,000</u> | \$ <u>(1,688)</u> |
| Expenditures | | | | |
| Capital outlay | <u>44,028</u> | <u>-</u> | \$ <u>226,576</u> | \$ <u>(226,576)</u> |
| Receipts Over (Under) Expenditures | (9,720) | 33,312 | | |
| Unencumbered Cash, Beginning | <u>156,576</u> | <u>146,856</u> | | |
| Unencumbered Cash, Ending | \$ <u>146,856</u> | \$ <u>180,168</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

911 CELL SPECIAL GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011</u> <u>Actual</u> | <u>2012</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts | | |
| State of Kansas | \$ 45,409 | \$ 9,894 |
| Expenditures | | |
| Contractual services | <u>45,409</u> | <u>-</u> |
| Receipts Over (Under) Expenditures | - | 9,894 |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ 9,894</u> |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDEMPLOYEE BENEFIT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|--|------------------|------------------|---------------------|------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad valorem property tax | \$ 1,025,345 | \$ 1,274,472 | \$ 1,328,247 | \$ (53,775) |
| Back tax collections | 31,400 | 34,030 | 1,002 | 33,028 |
| Motor vehicle tax | 112,475 | 134,429 | 141,129 | (6,700) |
| Recreational vehicle tax | 3,394 | 3,726 | 4,597 | (871) |
| 16/20M vehicle tax | - | - | 5,577 | (5,577) |
| Rental excise tax | - | - | 11 | (11) |
| Miscellaneous | 7,659 | 15,275 | - | 15,275 |
| Transfer from Federal Owned Land Entitlement Fund | 56,000 | - | - | - |
| Reimbursements | - | 384,487 | - | 384,487 |
| Withheld from salaries and other collections/employee contributions | 536,784 | 548,438 | 570,000 | (21,562) |
| Total Receipts | 1,773,057 | 2,394,857 | \$ 2,050,563 | \$ 344,294 |
| Expenditures | | | | |
| Social Security | 475,332 | 463,711 | \$ 550,000 | \$ (86,289) |
| Kansas Public Employees Retirement | 411,775 | 434,813 | 410,000 | 24,813 |
| Worker's compensation | 94,860 | 90,105 | 95,000 | (4,895) |
| Life insurance premiums | 72,807 | 73,724 | 80,000 | (6,276) |
| Prepaid legal services | 1,037 | 2,008 | - | 2,008 |
| Unemployment insurance | 11,037 | 6,868 | 12,000 | (5,132) |
| Medical insurance premiums | 500,316 | 639,391 | 978,129 | (338,738) |
| Miscellaneous | 8,346 | 14,692 | - | 14,692 |
| Expenditures Subject to Budget | 1,575,510 | 1,725,312 | \$ 2,125,129 | \$ (399,817) |
| Expenditures Not Subject to Budget: | | | | |
| Reimbursements from employees | 536,784 | 548,438 | | |
| Total Expenditures | 2,112,294 | 2,273,750 | | |
| Receipts Over (Under) Expenditures | (339,237) | 121,107 | | |
| Unencumbered Cash, Beginning | 357,459 | 18,222 | | |
| Unencumbered Cash, Ending | \$ 18,222 | \$ 139,329 | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDFEDERAL OWNED LAND ENTITLEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011 Actual</u> | <u>2012</u> | | <u>Variance- Over (Under)</u> |
|------------------------------------|------------------------|------------------|-------------------|---------------------------------------|
| | | <u>Actual</u> | <u>Budget</u> | |
| Receipts | | | | |
| U.S. Treasury | <u>\$ 81,343</u> | <u>\$ 98,184</u> | <u>\$ 80,000</u> | <u>\$ 18,184</u> |
| Expenditures | | | | |
| Capital outlay | 56,532 | 39,679 | \$ 379,546 | \$ (339,867) |
| Reimbursements | - | 246,085 | - | 246,085 |
| Transfer to Employee Benefit Fund | <u>56,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>112,532</u> | <u>285,764</u> | <u>\$ 379,546</u> | <u>\$ (93,782)</u> |
| Receipts Over (Under) Expenditures | (31,189) | (187,580) | | |
| Unencumbered Cash, Beginning | <u>219,546</u> | <u>188,357</u> | | |
| Unencumbered Cash, Ending | <u>\$ 188,357</u> | <u>\$ 777</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDHEALTH FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|---|-------------------|------------------|-------------------|------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad valorem property tax | \$ 54,180 | \$ 22,915 | \$ 23,700 | \$ (785) |
| Back tax collections | 2,646 | 2,453 | 696 | 1,757 |
| Motor vehicle tax | 8,310 | 7,125 | 7,434 | (309) |
| Recreational vehicle tax | 250 | 197 | 242 | (45) |
| 16/20M vehicle tax | - | - | 294 | (294) |
| Rental excise tax | - | - | 1 | (1) |
| Fees and other - | | | | |
| State reimbursements - | | | | |
| Bioterrorism/Pan flu | 18,065 | 9,067 | 15,000 | (5,933) |
| General health - formula | 11,441 | 4,796 | 5,000 | (204) |
| Child care | 8,494 | 11,574 | 10,000 | 1,574 |
| Child health | 14,864 | 13,006 | 15,000 | (1,994) |
| Family planning | 3,912 | 4,344 | 5,000 | (656) |
| Immunization programs | 4,846 | 3,727 | 5,000 | (1,273) |
| Other - | | | | |
| Topeka/Shawnee Co. health department-W.I.C. | 16,445 | 15,772 | 15,000 | 772 |
| Program fees | 45,817 | 52,262 | 150,000 | (97,738) |
| Total Receipts | <u>189,270</u> | <u>147,238</u> | <u>\$ 252,367</u> | <u>\$ (105,129)</u> |
| Expenditures | | | | |
| Personal services | 183,161 | 171,658 | \$ 149,431 | \$ 22,227 |
| Contractual services | 35,462 | 33,947 | 68,070 | (34,123) |
| Commodities | 29,723 | 28,599 | 51,500 | (22,901) |
| Capital outlay | - | - | 148,691 | (148,691) |
| Travel expense | 268 | 324 | - | 324 |
| Total Expenditures | <u>248,614</u> | <u>234,528</u> | <u>\$ 417,692</u> | <u>\$ (183,164)</u> |
| Receipts Over (Under) Expenditures | (59,344) | (87,290) | | |
| Unencumbered Cash, Beginning | <u>179,476</u> | <u>120,132</u> | | |
| Unencumbered Cash, Ending | <u>\$ 120,132</u> | <u>\$ 32,842</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDNOXIOUS WEED FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|--|----------------|----------------|-------------------|------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad valorem property tax | \$ 50,360 | \$ 50,046 | \$ 52,000 | \$ (1,954) |
| Back tax collections | 1,925 | 1,981 | 405 | 1,576 |
| Motor vehicle tax | 8,513 | 6,682 | 6,928 | (246) |
| Recreational vehicle tax | 258 | 184 | 226 | (42) |
| 16/20M vehicle tax | - | - | 274 | (274) |
| Rental excise tax | - | - | 1 | (1) |
| Chemical sales and fees | 151,287 | 126,408 | 150,000 | (23,592) |
| Total Receipts | 212,343 | 185,301 | \$ 209,834 | \$ (24,533) |
| Expenditures | | | | |
| Personal services | 21,316 | 19,869 | \$ 14,425 | \$ 5,444 |
| Contractual services | 11,585 | 9,925 | 7,500 | 2,425 |
| Commodities | 177,448 | 147,559 | 178,603 | (31,044) |
| Transfer to Noxious Weed Capital Outlay Fund | 18,584 | 3,000 | 9,333 | (6,333) |
| Total Expenditures | 228,933 | 180,353 | \$ 209,861 | \$ (29,508) |
| Receipts Over (Under) Expenditures | (16,590) | 4,948 | | |
| Unencumbered Cash, Beginning | 20,851 | 4,261 | | |
| Unencumbered Cash, Ending | \$ 4,261 | \$ 9,209 | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDNOXIOUS WEED CAPITAL OUTLAY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | | <u>2012</u> | | |
|------------------------------------|---------------|---------------|---------------|------------------|
| | <u>2011</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance-</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts | | | | |
| Transfer from Noxious Weed Fund | \$ 18,584 | \$ 3,000 | \$ 9,333 | \$ (6,333) |
| Expenditures | | | | |
| Capital outlay | 25,072 | - | \$ 44,917 | \$ (44,917) |
| Receipts Over (Under) Expenditures | (6,488) | 3,000 | | |
| Unencumbered Cash, Beginning | 17,000 | 10,512 | | |
| Unencumbered Cash, Ending | \$ 10,512 | \$ 13,512 | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

REGISTER OF DEEDS TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011 Actual</u> | <u>2012</u> | | <u>Variance- Over (Under)</u> |
|------------------------------------|------------------------|------------------|------------------|---------------------------------------|
| | | <u>Actual</u> | <u>Budget</u> | |
| Receipts | | | | |
| Fees | \$ 16,416 | \$ 20,968 | \$ 15,000 | \$ 5,968 |
| Expenditures | | | | |
| Capital outlay | <u>16,603</u> | <u>5,018</u> | <u>\$ 58,050</u> | <u>\$ (53,032)</u> |
| Receipts Over (Under) Expenditures | (187) | 15,950 | | |
| Unencumbered Cash, Beginning | <u>28,050</u> | <u>27,863</u> | | |
| Unencumbered Cash, Ending | <u>\$ 27,863</u> | <u>\$ 43,813</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2012</u> | | | Variance- Over (Under) |
|---|------------------------|-------------------|---------------------|---------------------------------------|
| | 2011 Actual | Actual | Budget | |
| Receipts | | | | |
| Ad valorem property tax | \$ 1,731,124 | \$ 1,626,971 | \$ 1,691,138 | \$ (64,167) |
| Back tax collections | 39,904 | 52,990 | 3,823 | 49,167 |
| Motor vehicle tax | 242,198 | 229,055 | 238,740 | (9,685) |
| Recreational vehicle tax | 7,354 | 6,320 | 7,776 | (1,456) |
| 16/20M vehicle tax | - | - | 9,435 | (9,435) |
| Rental excise tax | - | - | 13 | (13) |
| Special city and county highway - State fuel tax | 630,705 | 603,514 | 573,125 | 30,389 |
| Reimbursements | 282,804 | 240,330 | 59,000 | 181,330 |
| Fuel reimbursement | - | - | 125,000 | (125,000) |
| FEMA grant reimbursement | - | 6,000 | - | 6,000 |
| Miscellaneous | 10 | 10 | - | 10 |
| Total Receipts | <u>2,934,099</u> | <u>2,765,190</u> | <u>\$ 2,708,050</u> | <u>\$ 57,140</u> |
| Expenditures | | | | |
| Administration - | | | | |
| Personal services | 61,976 | 52,008 | \$ 65,127 | \$ (13,119) |
| Commodities | 36,395 | 54,133 | 45,619 | 8,514 |
| Blacktop road maintenance - | | | | |
| Personal services | 130,150 | 109,217 | 136,765 | (27,548) |
| Commodities | 571,263 | 555,771 | 575,000 | (19,229) |
| Gravel road maintenance - | | | | |
| Personal services | 303,683 | 254,839 | 319,118 | (64,279) |
| Commodities | 453,469 | 298,096 | 637,133 | (339,037) |
| Bridge construction - | | | | |
| Personal services | 92,964 | 78,012 | 97,689 | (19,677) |
| Contractual services | 31 | - | 211,900 | (211,900) |
| Maintenance shop - | | | | |
| Personal services | 30,988 | 26,003 | 32,563 | (6,560) |
| Commodities | 733,700 | 719,799 | 553,733 | 166,066 |
| Other - | | | | |
| Transfer to Road Machinery, Bridge Building and Equipment Fund | 270,000 | 260,000 | 110,000 | 150,000 |
| Total Expenditures | <u>2,684,619</u> | <u>2,407,878</u> | <u>\$ 2,784,647</u> | <u>\$ (376,769)</u> |
| Receipts Over (Under) Expenditures | 249,480 | 357,312 | | |
| Unencumbered Cash, Beginning | <u>109,437</u> | <u>358,917</u> | | |
| Unencumbered Cash, Ending | <u>\$ 358,917</u> | <u>\$ 716,229</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

ROAD MACHINERY, BRIDGE BUILDING AND EQUIPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011 Actual</u> | <u>2012</u> | | <u>Variance- Over (Under)</u> |
|--|------------------------|-------------------|-------------------|---------------------------------------|
| | | <u>Actual</u> | <u>Budget</u> | |
| Receipts | | | | |
| Transfer from Road and Bridge Fund | \$ 270,000 | \$ 260,000 | \$ 110,000 | \$ 150,000 |
| Expenditures | | | | |
| Capital outlay | 98,524 | 41,577 | \$ 141,378 | \$ (99,801) |
| Lease purchase - 2008 Cat. wheel loader | 36,258 | 36,258 | 36,258 | - |
| Lease purchase - 2009 McCormick tractor | 14,589 | 14,589 | 14,589 | - |
| Lease purchase - 2009 & 2011 John Deere grader | 93,300 | 93,300 | 93,300 | - |
| Lease purchase - 2011 backhoe loader | - | - | 29,336 | (29,336) |
| Lease purchase - 2011 Mack dump truck | - | 50,211 | 50,211 | - |
| Total Expenditures | <u>242,671</u> | <u>235,935</u> | <u>\$ 365,072</u> | <u>\$ (129,137)</u> |
| Receipts Over (Under) Expenditures | 27,329 | 24,065 | | |
| Unencumbered Cash, Beginning | <u>357,604</u> | <u>384,933</u> | | |
| Unencumbered Cash, Ending | <u>\$ 384,933</u> | <u>\$ 408,998</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

LAKE PATROL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|------------------------------------|----------------|------------|------------|------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Federal government contract | \$ 82,919 | \$ 89,145 | \$ 115,000 | \$ (25,855) |
| Expenditures | | | | |
| Personal services | 36,094 | 34,030 | \$ 19,518 | \$ 14,512 |
| Contractual services | 9,360 | 22,753 | 10,000 | 12,753 |
| Commodities | 58,976 | 13,405 | 10,000 | 3,405 |
| Capital outlay | - | - | 227,810 | (227,810) |
| Total Expenditures | 104,430 | 70,188 | \$ 267,328 | \$ (197,140) |
| Receipts Over (Under) Expenditures | (21,511) | 18,957 | | |
| Unencumbered Cash, Beginning | 124,356 | 102,845 | | |
| Unencumbered Cash, Ending | \$ 102,845 | \$ 121,802 | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL ALCOHOLIC REHABILITATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|--|----------------|-----------|-----------|------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Local Alcoholic Liquor Fund | \$ 12,461 | \$ 13,292 | \$ 15,000 | \$ (1,708) |
| Expenditures | | | | |
| Mental Health Association of East Central Kansas | 26,924 | 12,863 | \$ 26,936 | \$ (14,073) |
| Receipts Over (Under) Expenditures | (14,463) | 429 | | |
| Unencumbered Cash, Beginning | 16,936 | 2,473 | | |
| Unencumbered Cash, Ending | \$ 2,473 | \$ 2,902 | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL BRIDGE FUND (68-1135)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|------------------------------------|------------------|-----------------|-------------------|------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad valorem tax | \$ 89,102 | \$ 127,176 | \$ 132,085 | \$ (4,909) |
| Back tax collections | 3,729 | 4,189 | 447 | 3,742 |
| Motor vehicle tax | 22,608 | 11,966 | 12,214 | (248) |
| Recreational vehicle tax | 685 | 326 | 398 | (72) |
| 16/20M vehicle tax | - | - | 483 | (483) |
| Rental excise tax | - | - | 2 | (2) |
| Total Receipts | <u>116,124</u> | <u>143,657</u> | <u>\$ 145,629</u> | <u>\$ (1,972)</u> |
| Expenditures | | | | |
| Contractual services | 37,033 | 130,051 | \$ 160,000 | \$ (29,949) |
| Commodities | 83,308 | 18,145 | - | 18,145 |
| KDOT revolving loan payment | <u>30,253</u> | <u>30,253</u> | <u>30,253</u> | <u>-</u> |
| Total Expenditures | <u>150,594</u> | <u>178,449</u> | <u>\$ 190,253</u> | <u>\$ (11,804)</u> |
| Receipts Over (Under) Expenditures | (34,470) | (34,792) | | |
| Unencumbered Cash, Beginning | <u>68,278</u> | <u>33,808</u> | | |
| Unencumbered Cash, Ending | <u>\$ 33,808</u> | <u>\$ (984)</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL LEVY - WASTE DISPOSAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|------------------------------------|------------------|------------------|-------------------|------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad valorem tax | \$ 59,416 | \$ 59,059 | \$ 61,800 | \$ (2,741) |
| Back tax collections | 10 | 664 | 179 | 485 |
| Motor vehicle tax | - | 7,678 | 8,244 | (566) |
| Recreational vehicle tax | - | 216 | 269 | (53) |
| 16/20M vehicle tax | - | - | 326 | (326) |
| Dumping fees and landfill charges | 460,494 | 431,839 | 444,000 | (12,161) |
| Reimbursed expense | (180) | 198 | 15,000 | (14,802) |
| Total Receipts | <u>519,740</u> | <u>499,654</u> | <u>\$ 529,818</u> | <u>\$ (30,164)</u> |
| Expenditures | | | | |
| Personal services | 86,147 | 116,596 | \$ 63,856 | \$ 52,740 |
| Contractual services | 366,740 | 347,226 | 370,572 | (23,346) |
| Commodities | 22,151 | 38,835 | 15,000 | 23,835 |
| Capital outlay | - | - | 96,709 | (96,709) |
| Lease purchase-backhoe | - | 29,336 | - | 29,336 |
| Total Expenditures | <u>475,038</u> | <u>531,993</u> | <u>\$ 546,137</u> | <u>\$ (14,144)</u> |
| Receipts Over (Under) Expenditures | 44,702 | (32,339) | | |
| Unencumbered Cash, Beginning | <u>9,222</u> | <u>53,924</u> | | |
| Unencumbered Cash, Ending | <u>\$ 53,924</u> | <u>\$ 21,585</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|------------------------------------|------------------|------------------|-----------|------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Local Alcoholic Liquor Fund | \$ 3,250 | \$ 3,095 | \$ 4,040 | \$ (945) |
| Expenditures | | | | |
| Distribution to cities | - | - | \$ 21,262 | \$ (21,262) |
| Receipts Over (Under) Expenditures | 3,250 | 3,095 | | |
| Unencumbered Cash, Beginning | <u>13,182</u> | <u>16,432</u> | | |
| Unencumbered Cash, Ending | <u>\$ 16,432</u> | <u>\$ 19,527</u> | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

CONCEALED WEAPONS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011 Actual</u> | <u>2012 Actual</u> |
|------------------------------------|------------------------|------------------------|
| Receipts | | |
| State of Kansas | \$ 2,308 | \$ 3,055 |
| Expenditures | | |
| Commodities | <u> -</u> | <u> 633</u> |
| Receipts Over (Under) Expenditures | 2,308 | 2,422 |
| Unencumbered Cash, Beginning | <u>10,094</u> | <u>12,402</u> |
| Unencumbered Cash, Ending | <u>\$ 12,402</u> | <u>\$ 14,824</u> |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMERGENCY PREPAREDNESS SLA GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011</u> <u>Actual</u> | <u>2012</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts | | |
| State of Kansas | \$ - | \$ 1,000 |
| Expenditures | | |
| Commodities | <u>1,186</u> | <u>412</u> |
| Receipts Over (Under) Expenditures | (1,186) | 588 |
| Unencumbered Cash, Beginning | <u>1,186</u> | <u>-</u> |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ 588</u> |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMERGENCY PREPAREDNESS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|------------------------------------|----------------|--------|----------|------------------------------|
| | | Actual | Budget | |
| Receipts | \$ - | \$ - | \$ - | \$ - |
| Expenditures | | | | |
| Commodities | 4,708 | - | \$ 5,000 | \$ (5,000) |
| Receipts Over (Under) Expenditures | (4,708) | - | | |
| Unencumbered Cash, Beginning | 5,000 | 292 | | |
| Unencumbered Cash, Ending | \$ 292 | \$ 292 | | |

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMERGENCY PREPAREDNESS EMPG GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011</u> <u>Actual</u> | <u>2012</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts | | |
| State of Kansas | \$ 17,316 | \$ - |
| Expenditures | | |
| Commodities | <u>17,316</u> | <u>5,585</u> |
| Receipts Over (Under) Expenditures | - | (5,585) |
| Unencumbered Cash, Beginning | <u>25,494</u> | <u>25,494</u> |
| Unencumbered Cash, Ending | <u>\$ 25,494</u> | <u>\$ 19,909</u> |

OSAGE COUNTY, KANSAS

BOND AND INTEREST FUNDBOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|------------------------------------|------------------|------------------|------------------|------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Ad valorem property tax | \$ 1,142 | \$ 59,183 | \$ 60,695 | \$ (1,512) |
| Back tax collections | 5,964 | 4,491 | 1,006 | 3,485 |
| Motor vehicle tax | 29,827 | 773 | - | 773 |
| Recreational vehicle tax | 904 | 7 | - | 7 |
| Rental excise tax | - | - | 2 | (2) |
| Total Receipts | <u>37,837</u> | <u>64,454</u> | <u>\$ 61,703</u> | <u>\$ 2,751</u> |
| Expenditures | | | | |
| Principal | 55,000 | 60,000 | \$ 60,000 | \$ - |
| Interest | 6,038 | 3,150 | 3,150 | - |
| Commission and postage | 3 | 3 | 25 | (22) |
| Cash basis reserve | - | - | 5,000 | (5,000) |
| Total Expenditures | <u>61,041</u> | <u>63,153</u> | <u>\$ 68,175</u> | <u>\$ (5,022)</u> |
| Receipts Over (Under) Expenditures | (23,204) | 1,301 | | |
| Unencumbered Cash, Beginning | <u>34,524</u> | <u>11,320</u> | | |
| Unencumbered Cash, Ending | <u>\$ 11,320</u> | <u>\$ 12,621</u> | | |

OSAGE COUNTY, KANSAS

CAPITAL PROJECT FUND

CAPITAL PROJECT-BRIDGE BONDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011</u> <u>Actual</u> | <u>2012</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts | | |
| Bond proceeds | \$ - | \$ 4,314,954 |
| Expenditures | | |
| Contractual services | - | 43,284 |
| Receipts Over (Under) Expenditures | - | 4,271,670 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ 4,271,670</u> |

OSAGE COUNTY, KANSAS

TRUST FUNDSPECIAL LAW ENFORCEMENT TRUST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | 2011 Actual | 2012 | | Variance- Over (Under) |
|------------------------------------|----------------|-----------|------------|------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Drug control payments | \$ - | \$ - | \$ 1,400 | \$ (1,400) |
| Federal aid | - | - | 6,500 | (6,500) |
| Reimbursed expenditures | - | - | 20,500 | (20,500) |
| Drug seizure money/forfeitures | 393 | - | 200,500 | (200,500) |
| Total Receipts | 393 | - | \$ 228,900 | \$ (228,900) |
| Expenditures | | | | |
| Contractual services | 8,092 | 9,208 | \$ 5,000 | \$ 4,208 |
| Commodities | 30,639 | 36,475 | 83,862 | (47,387) |
| Capital outlay | - | - | 491,456 | (491,456) |
| Total Expenditures | 38,731 | 45,683 | \$ 580,318 | \$ (534,635) |
| Receipts Over (Under) Expenditures | (38,338) | (45,683) | | |
| Unencumbered Cash, Beginning | 149,518 | 111,180 | | |
| Unencumbered Cash, Ending | \$ 111,180 | \$ 65,497 | | |

OSAGE COUNTY, KANSAS

TRUST FUND

LAW ENFORCEMENT EQUIPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011 Actual</u> | <u>2012 Actual</u> |
|------------------------------------|------------------------|------------------------|
| Receipts | \$ - | \$ - |
| Expenditures | <u>-</u> | <u>-</u> |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | <u>135</u> | <u>135</u> |
| Unencumbered Cash, Ending | <u>\$ 135</u> | <u>\$ 135</u> |

OSAGE COUNTY, KANSAS

TRUST FUND

COUNTY ATTORNEY'S TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011</u> <u>Actual</u> | <u>2012</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts | | |
| Court fees | \$ 2,938 | \$ 2,558 |
| Expenditures | | |
| Contractual services | <u>3,718</u> | <u>3,182</u> |
| Receipts Over (Under) Expenditures | (780) | (624) |
| Unencumbered Cash, Beginning | <u>2,439</u> | <u>1,659</u> |
| Unencumbered Cash, Ending | <u>\$ 1,659</u> | <u>\$ 1,035</u> |

OSAGE COUNTY, KANSAS

TRUST FUND

REGISTERED SEX OFFENDER FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011 Actual</u> | <u>2012 Actual</u> |
|------------------------------------|------------------------|------------------------|
| Receipts | | |
| Fees | \$ 2,000 | \$ 2,160 |
| Expenditures | | |
| Commodities | <u>296</u> | <u>570</u> |
| Receipts Over (Under) Expenditures | 1,704 | 1,590 |
| Unencumbered Cash, Beginning | <u>5,565</u> | <u>7,269</u> |
| Unencumbered Cash, Ending | <u>\$ 7,269</u> | <u>\$ 8,859</u> |

OSAGE COUNTY, KANSAS

TRUST FUND

SPECIAL PROSECUTOR'S TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

| | <u>2011</u> <u>Actual</u> | <u>2012</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts | | |
| Attorney fees | \$ - | \$ - |
| Expenditures | | |
| Commodities | <u>10,633</u> | <u>19,404</u> |
| Receipts Over (Under) Expenditures | (10,633) | (19,404) |
| Unencumbered Cash, Beginning | <u>60,633</u> | <u>50,000</u> |
| Unencumbered Cash, Ending | <u>\$ 50,000</u> | <u>\$ 30,596</u> |

OSAGE COUNTY, KANSAS
AGENCY FUNDS
STATEMENT OF RECEIPTS AND CASH DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2012

| <u>Fund</u> | <u>Beginning Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending Cash Balance</u> |
|---|-----------------------------------|----------------------|----------------------|--------------------------------|
| Distributable Funds | | | | |
| Current Tax | \$ 8,696,446 | \$ 16,662,968 | \$ 17,117,822 | \$ 8,241,592 |
| Bankruptcy | 23,039 | 22,103 | 2,914 | 42,228 |
| Delinquent Real Estate Tax | 357,301 | 489,458 | 501,288 | 345,471 |
| Delinquent Personal Property Tax | 33,982 | 61,492 | 95,474 | - |
| Delinquent Personal Property - District Court | 14,407 | 106,439 | 61,091 | 59,755 |
| Federal Flood Control | - | 46,458 | 46,458 | - |
| Inheritance Tax | 44 | - | - | 44 |
| Local Alcoholic Liquor | - | 19,482 | 19,482 | - |
| Special Township and County Highway | - | 734,919 | 734,919 | - |
| Motor Vehicle Tax | 46,310 | 1,976,348 | 1,972,285 | 50,373 |
| HEMP | 4,941 | - | 40 | 4,901 |
| | <u>9,176,470</u> | <u>20,119,667</u> | <u>20,551,773</u> | <u>8,744,364</u> |
| Total Distributable Funds | | | | |
| State Funds | | | | |
| State Educational Building | \$ 2,967 | \$ 140,094 | \$ 140,478 | \$ 2,583 |
| State Institutional Building | 1,487 | 70,043 | 70,239 | 1,291 |
| State General | - | 1 | 1 | - |
| State Motor Vehicle Auto Fees | 2,350 | 1,064,452 | 1,070,793 | (3,991) |
| | <u>6,804</u> | <u>1,274,590</u> | <u>1,281,511</u> | <u>(117)</u> |
| Total State Funds | | | | |
| Subdivision Funds | | | | |
| Northeast Kansas Library Employee Benefit | \$ - | \$ 13,997 | \$ 13,997 | \$ - |
| Northeast Kansas Library General | - | 100,721 | 100,721 | - |
| School Districts | - | 6,629,148 | 6,629,148 | - |
| Fire Districts | - | 895,586 | 895,586 | - |
| Townships | - | 1,660,728 | 1,660,728 | - |
| Cities | - | 2,463,823 | 2,463,823 | - |
| Cemeteries | - | 182,164 | 182,164 | - |
| Sewer District #1 | 56,648 | 34,318 | 43,298 | 47,668 |
| Watershed District | - | 126,674 | 126,674 | - |
| Frontier Extension District | - | 182,192 | 182,192 | - |
| CDBG Grant Rural Water #6 | - | 16,870 | 16,870 | - |
| | <u>56,648</u> | <u>12,306,221</u> | <u>12,315,201</u> | <u>47,668</u> |
| Total Subdivision Funds | | | | |
| Other Agency Funds | | | | |
| Motor Vehicle Sales Tax | \$ 39,452 | \$ 429,079 | \$ 439,855 | \$ 28,676 |
| State Withholding Tax | - | 125,276 | 125,276 | - |
| Federal Withholding Tax | - | 304,745 | 304,745 | - |
| Fish and Game Licenses | 112 | 8,979 | 8,939 | 152 |
| Stray Animal | 860 | - | 860 | - |
| Driver's License Fees | 2,240 | 43,131 | 43,549 | 1,822 |
| Beer Licenses State Stamp | 1,025 | - | - | 1,025 |
| PebSCO | - | 7,978 | 7,978 | - |
| CCB Grant | 5,000 | - | - | 5,000 |
| Change Checks | - | 29,179 | 29,179 | - |
| Cash Items | (493) | 13,403 | 13,648 | (738) |
| Law Library | 18,039 | 14,468 | 21,185 | 11,322 |
| | <u>66,235</u> | <u>976,238</u> | <u>995,214</u> | <u>47,259</u> |
| Total Other Agency Funds | | | | |
| Grand Total Agency Funds | | | | |
| | <u>\$ 9,306,157</u> | <u>\$ 34,676,716</u> | <u>\$ 35,143,699</u> | <u>\$ 8,839,174</u> |

OSAGE COUNTY, KANSAS
OTHER SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2012

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2012

COUNTY TREASURER - SPECIAL AUTO FUND

| | | | |
|---------------------------------------|----|--------------|------------------|
| Cash Balance, January 1 | | \$ | 23,221 |
| Cash Receipts: | | | |
| Auto fees | \$ | 142,825 | |
| State full privilege tax | | 1,050 | |
| Sales tax fees | | 413 | |
| Interest - NOW account | | 66 | |
| Reimbursements | | <u>3,132</u> | 147,486 |
| Cash Disbursements: | | | |
| Due to County | | 23,220 | |
| Office supplies, equipment, and books | | 24,976 | |
| Postage | | 3,525 | |
| Telephone | | 840 | |
| Seminars/dues | | 1,435 | |
| Mileage reimbursement | | 1,944 | |
| Wage reimbursement to County | | 104,180 | |
| Miscellaneous | | <u>59</u> | <u>(160,179)</u> |
| Cash Balance, December 31 | | \$ | <u>10,528</u> |

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2012

DISTRICT COURT

| | | | |
|-----------------------------|------------|-------------------|--|
| Cash Balance, January 1 | | \$ 126,184 | |
| Cash Receipts: | | | |
| Fines | \$ 154,209 | | |
| PATF | 2,725 | | |
| IDSF | 643 | | |
| Indigent Defense Fee | 1,587 | | |
| Law library | 14,011 | | |
| Clerk fees | 137,040 | | |
| LETC | 18,780 | | |
| Judicial Branch Surcharge | 58,898 | | |
| Marriage licenses | 4,956 | | |
| Judgment and restitution | 307,101 | | |
| Appearance bonds | 43,240 | | |
| ADSAP | 300 | | |
| Attorney fees | 24,752 | | |
| Interest | 281 | | |
| Reinstatement fees | 11,195 | | |
| Diversion fees | 35,160 | | |
| KBI lab fees | 8,985 | | |
| Miscellaneous fees | 51,946 | 875,809 | |
| Cash Disbursements: | | | |
| Payments to State Treasurer | 389,662 | | |
| Payments to County | 80,181 | | |
| Payments to others | 276,126 | (745,969) | |
| Cash Balance, December 31 | | \$ <u>256,024</u> | |

OSAGE COUNTY, KANSAS
RECONCILIATION OF 2011 TAX ROLL
December 31, 2012

2011 Tax Roll - As Adjusted

| | | |
|--|--|-------------------|
| County Clerk's abstract of 2011 tax roll | | \$ 17,716,257 |
| Adjustments to original tax roll: | | |
| Added taxes | | 16,173 |
| Abated taxes | | <u>(64,289)</u> |
| Adjusted 2011 tax roll | | <u>17,668,141</u> |

2011 Tax Roll - Accounted For

| | | |
|---|------------------|-------------------|
| Collections during 2011 | \$ 8,614,982 | |
| Collections during 2012 | <u>8,500,229</u> | 17,115,211 |
| Neighborhood revitalization refunds | | (98,853) |
| Deduct refunds and cancellations - 2011 and 2012 | | <u>(23,266)</u> |
| Net tax roll collections | | 16,993,092 |
| Cancelled tax foreclosure taxes | 1,766 | |
| Delinquent personal property taxes for which tax warrants were issued | 101,970 | |
| Delinquent real estate taxes entered on the tax sale record | <u>572,159</u> | <u>675,895</u> |
| 2011 tax roll accounted for | | <u>17,668,987</u> |
| Difference | | <u>\$ (846)</u> |