

**OSBORNE COUNTY, KANSAS**

Osborne, Kansas

Financial Statement with Independent Auditor's Report

For the Year Ended December 31, 2012

**MAPES & MILLER LLP**

Certified Public Accountants

Norton, Kansas

# OSBORNE COUNTY, KANSAS

Osborne, Kansas

Financial Statement with Independent Auditor's Report  
For the Year Ended December 31, 2012

## TABLE OF CONTENTS

	<u>Page Number</u>
Independent Auditor's Report	1
<u>Financial Section</u>	
STATEMENT 1	
Summary of Receipts, Expenditures and Unencumbered Cash	3
Composition of Cash	6
Notes to the Financial Statement	7
<u>Regulatory-Required Supplementary Information</u>	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	15
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget	
General	16
All Special Revenue Funds:	
Road and Bridge	18
Fair Building	19
Fair Premium	20
Health Nurse	21
Courthouse Remodel and Repair	22
Appraiser's Cost	23
Employee Benefits	24
Direct Election	25
Mental Health	26
Mental Health Building	27
Mental Retardation	28
Conservation District	29
Hospital Maintenance	30
Noxious Weed	31
Noxious Weed Capital Outlay	32
Special Alcohol Abuse Program	33
Tourism Promotion	34
Historical Society	35
Wireless E-911	36
Osborne County 911	37
Health Department Capital Outlay	38
Fire District No. 1 - Operating	39
Fire District No. 2 - Operating	40
Fire District No. 3 – Operating	41
Hawkeye Township Special	42
Hancock Township Special	43
Sumner Township Special	44
Covert Township Special	45
Winfield Township Special	46
Independence Township Special	47

TABLE OF CONTENTS - (Continued)

	<u>Page Number</u>
Grant Township Special	48
EMS - Ambulance Service	49
Solid Waste	50
Solomon Valley E-Waste Coalition	51
Schedule of Receipts and Expenditures - Actual	
Attorney Capital Outlay	52
Appraiser Capital Outlay	52
Treasurer Capital Outlay	52
Computer Capital Outlay	53
Special Machinery and Equipment	53
GIS Equipment	53
County Clerk Equipment	54
Register of Deeds Equipment	54
District Court Equipment	54
Sheriff Equipment	54
Special Ambulance	55
Landfill Equipment	55
Fire District No. 1 - Special Machinery and Equipment	55
Fire District No. 2 - Special Machinery and Equipment	55
Fire District No. 3 - Special Machinery and Equipment	56
Fire District No. 3 Memorial	56
Wireless E-911 Grant	56
Special Road and Bridge Improvement	56
Special Vehicle Fees	57
Prosecuting Attorney Fund	57
FD & EMS Pager Grant	57
Fire District No. 3 Grant	57
Courthouse Centennial	58
American Heart Association Grant	58
WIC Grant	58
JJA Health Grant	59
Veterans Memorial	59
Family Planning	59
Ambulance Grant	60
Ambulance Memorial	60
Register of Deeds Technology	60
Micro Loan Grant	60
SCHEDULE 3	
Agency Funds	
Summary of Receipts and Disbursements	61

# MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

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To the Board of County Commissioners  
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We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Osborne, Osborne, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

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### 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.

230 Main St.  
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### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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.

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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.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Osborne County, Kansas, 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 the accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Osborne County, Kansas, as of December 31, 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 Osborne 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 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 cash receipts and expenditures-actual and budget and regulatory basis summary of cash receipts and cash disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

## Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas  
July 8, 2013

OSBORNE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	\$ 731,274	0	1,151,773	1,372,682	510,365	36,445	546,810
Special Purpose Funds							
Road and Bridge	5,678	0	1,547,141	1,544,793	8,026	0	8,026
Fair Building	533	0	11,947	12,300	180	0	180
Fair Premium	435	0	7,350	7,500	285	0	285
Health Nurse	68,119	0	179,425	157,126	90,418	822	91,240
Courthouse Remodel and Repair	3	0	63	60	6	0	6
Appraiser's Cost	9,445	0	91,338	92,540	8,243	0	8,243
Employee Benefits	551,463	0	805,737	925,447	431,753	1,687	433,440
Direct Election	15,380	0	40,026	43,692	11,714	0	11,714
Mental Health	0	0	31,829	31,829	0	0	0
Mental Health Building	0	0	0	0	0	0	0
Mental Retardation	0	0	13,157	13,157	0	0	0
Conservation District	450	0	15,881	16,000	331	0	331
Hospital Maintenance	5,401	0	179,636	180,997	4,040	60,981	65,021
Noxious Weed	2,976	0	224,834	223,593	4,217	0	4,217
Noxious Weed Capital Outlay	17,235	0	5,000	7,386	14,849	0	14,849
Special Alcohol Abuse Program	1,296	0	191	200	1,287	0	1,287
Tourism Promotion	4,961	0	3,409	1,395	6,975	0	6,975
Historical Society	82	0	1,946	2,000	28	0	28
Wireless 911	40,003	0	1,549	0	41,552	0	41,552
Osborne County 911 Fund	0	0	40,029	0	40,029	0	40,029
Health Department Capital Outlay	69,662	0	0	0	69,662	0	69,662

(Continued)

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

OSBORNE COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2012

Funds	Beginning	Prior Year	Receipts	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Cash Balance
Special Machinery and Equipment	\$ 276,353	0	196,000	210,700	261,653	0	261,653
Computer Capital Outlay	101,456	0	14,000	16,580	98,876	14,580	113,456
County Clerk Equipment	50	0	0	0	50	0	50
Register of Deeds Equipment	3,618	0	10,000	0	13,618	0	13,618
District Court Equipment	37,111	0	0	6,478	30,633	0	30,633
GIS Equipment	5,060	0	0	0	5,060	0	5,060
Sheriff Equipment	28,322	0	31,926	36,634	23,614	0	23,614
Wireless E-911 Grant	11,045	0	13,417	0	24,462	0	24,462
Fire District No. 1:							
Operating	8,110	0	29,428	35,683	1,855	0	1,855
Special Machinery and Equipment	40,696	0	17,250	5,393	52,553	0	52,553
Fire District No. 2:							
Operating	5,378	0	20,783	23,200	2,961	0	2,961
Special Machinery and Equipment	28,532	0	1,258	11,458	18,332	0	18,332
Fire District No. 3:							
Operating	2,738	0	23,977	20,348	6,367	0	6,367
Special Machinery and Equipment	6,481	0	0	4,337	2,144	1,138	3,282
Memorial	2,006	0	0	0	2,006	0	2,006
Grant	20,047	0	0	0	20,047	0	20,047
Hawkeye Township Special	57	0	39,746	31,446	8,357	0	8,357
Hancock Township Special	10	0	37,896	37,575	331	0	331
Sumner Township Special	24	0	56,283	31,328	24,979	0	24,979
Covert Township Special	20,854	0	29,202	18,400	31,656	0	31,656
Winfield Township Special	18,526	0	15,815	34,266	75	0	75
Independence Township Special	77	0	38,197	32,111	6,163	0	6,163
Grant Township Special	7,963	0	38,096	18,576	27,483	0	27,483
Special Vehicle Fees	2,731	0	46,233	45,430	3,534	0	3,534
Prosecuting Attorney Training	3,200	0	239	119	3,320	0	3,320
FD & EMS Pager Grant	0	0	31,245	31,245	0	0	0
American Heart Association Grant	1,000	0	0	0	1,000	0	1,000

(Continued)

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

**OSBORNE COUNTY, KANSAS**

STATEMENT 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Page 3

Regulatory Basis

For the Year Ended December 31, 2012

Funds	Beginning	Prior Year	Receipts	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	Payable	Cash Balance
Ambulance Memorial	\$ 5,980	0	785	5,281	1,484	0	1,484
Ambulance Grant	0	0	145,491	145,491	0	0	0
WIC Grant Fund	2,074	0	264,777	266,850	1	0	1
JJA Health Grant	154	0	0	0	154	0	154
Veterans Memorial	3,589	0	0	0	3,589	0	3,589
Family Planning	0	0	98	98	0	0	0
Register of Deeds Technology	27,518	0	6,062	4,350	29,230	0	29,230
Courthouse Centennial	6,008	0	378	0	6,386	0	6,386
Special Road and Bridge Improvement	429,373	0	250,000	279,260	400,113	0	400,113
Treasurer Capital Outlay	6,935	0	3,000	0	9,935	0	9,935
Attorney Capital Outlay	859	0	0	0	859	0	859
Appraiser Capital Outlay	14,332	0	3,500	0	17,832	0	17,832
Business Funds							
EMS - Ambulance Service	43,762	0	487,521	462,438	68,845	1,582	70,427
Special Ambulance	170,201	0	0	84,688	85,513	0	85,513
Solid Waste	66,576	0	208,519	248,559	26,536	3,299	29,835
Solomon Valley E-Waste Coalation	60,571	0	10,000	10,125	60,446	2,022	62,468
Landfill Equipment	34,500	0	25,000	0	59,500	0	59,500
Trust Funds							
Micro Loan Grant	33,743	0	4,729	168	38,304	0	38,304
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,062,016</u>	<u>0</u>	<u>6,453,112</u>	<u>6,791,312</u>	<u>2,723,816</u>	<u>122,556</u>	<u>2,846,372</u>

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

**OSBORNE COUNTY, KANSAS**  
 Composition of Cash  
 Regulatory Basis  
For the Year Ended December 31, 2012

STATEMENT 1  
 Page 4

Cash on Hand		
County Treasurer	\$	1,504
Sheriff		500
The Farmers Bank - Osborne, Kansas		
Checking Accounts		61,550
Money Market Account		1,477,234
Money Market Account		29,230
State Bank of Downs - Downs, Kansas		
Money Market Account		1,616,947
Sunflower Bank N.A. - Osborne, Kansas		
Checking Accounts		454,930
NOW Account		22,655
Savings Account		8,444
Money Market Account		2,221,152
Downs National Bank - Downs, Kansas		
Money Market Account		1,080,446
United National Bank - Natoma, Kansas		
Checking Account		131,298
Money Market Account		694,244
		<hr/>
Total Cash		7,800,134
Less Agency Funds per Schedule 3		<hr/> (4,953,762)
Total Reporting Entity (Excluding Agency Funds)	\$	<hr/> <b>2,846,372</b> <hr/>

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

**OSBORNE COUNTY, KANSAS**  
Notes to the Financial Statement  
December 31, 2012

1. **Summary of Significant Accounting Policies**

Financial Reporting Entity

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

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

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2012:

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 specific purposes.

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

Trust fund – funds used to report assets held in trust for 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 (payroll clearing fund, county treasurer tax collection accounts, etc.)

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

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 regularly basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

#### Budgetary Information

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

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

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. The Road & Bridge, EMS-Ambulance, Direct Election, Noxious Weed, Fair Building, Solid Waste, Noxious Weed Capital Outlay, Fire District No. 3, Hancock Township, Winfield Township, and Independence Township were amended in this manner during the year ended December 31, 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 accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for trust funds and the following special purpose and business funds:

	Statutory Authority for Exemption
Special Purpose Funds:	
Mental Health	K.S.A. 19-4007
Mental Retardation	K.S.A. 19-4007
Fire District No. 1 - Special Machinery and Equipment	K.S.A. 19-119
Fire District No. 2 - Special Machinery and Equipment	K.S.A. 19-119
Fire District No. 3 - Special Machinery and Equipment	K.S.A. 19-119
Fire District No. 3 - Memorial	K.S.A. 79-2925
Special Machinery and Equipment	K.S.A. 68-141g
Special Road & Bridge Improvements	K.S.A. 68-590
Computer Capital Outlay	K.S.A. 19-119
District Court Equipment	K.S.A. 19-119
GIS Equipment	K.S.A. 19-119
Sheriff Equipment	K.S.A. 19-119
Register of Deeds Equipment	K.S.A. 19-119
County Clerk Equipment	K.S.A. 19-119
Special Vehicle Fees	K.S.A. 8-145
Prosecuting Attorney Fund	K.S.A. 28-170a
Courthouse Remodel and Repair	K.S.A. 19-120
American Heart Association Grant	K.S.A. 79-2925
Ambulance Memorial	K.S.A. 79-2925
Ambulance Grant	K.S.A. 12-1663
WIC Grant	K.S.A. 12-1663
Family Planning	K.S.A. 12-1663
JJA Health Grant	K.S.A. 12-1663
Wireless E-911 Grant	K.S.A. 12-1663
FD & EMS Pager Grant	K.S.A. 12-1663
Fire District #3 Grant	K.S.A. 12-16,111
Veterans Memorial	K.S.A. 79-2925
Register of Deeds Technology	K.S.A. 28-115(a)
Courthouse Centennial	K.S.A. 79-2925
Treasurer Capital Outlay	K.S.A. 19-119
Attorney Capital Outlay	K.S.A. 19-119
Appraiser Capital Outlay	K.S.A. 19-119
County Health Capital Outlay	K.S.A. 65-204
Business Funds:	
Special Ambulance	K.S.A. 12-110d
Landfill Equipment	K.S.A. 65-204

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

## 2. Deposits and Investments

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$7,798,130 and the bank balance was \$7,939,244. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,754,751 was covered by federal depository insurance and \$6,184,493 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2012, the County held no investments except for certificates of deposit which are considered as a component of deposits.

## 3. Defined Benefit Pension Plan

Plan Description. Osborne County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by 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 South Kansas, Suite 100, Topeka, Kansas 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. State law provides that the employer contribution rate 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.

4. **Other Long-Term Obligations from Operations**

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

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

Compensated Absences. The County's compensated absence policy permits employees, after having completed six full months of continuous employment, accumulate one working day a month to be credited to their vacation leave with a total accumulation of time not to exceed thirty days. An employee who leaves Osborne County after one year of continuous employment will be paid the unused balance of vacation leave credited to his record. The cost of accumulated vacation pay as of December 31, 2012 was \$94,302.

Each employee is entitled to one day of sick leave for each month worked. This time may be accumulated to one hundred twenty days. Any employee leaving County employment after age sixty-two or upon retirement will be paid half of their accumulated sick leave. The cost of accumulated sick leave as of December 31, 2012 was \$130,779.

5. **Special Items**

Revolving Loan Fund. Osborne County was awarded a \$100,000 Community Development Block Grant from the Kansas Department of Commerce and Housing in 2001 for the purpose of establishing a Micro-loan Revolving Loan Fund to provide loans to businesses in Osborne County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans as of December 31, 2012 was \$68,531. Loan balances which did not receive any payments during 2012 was \$54,220.

6. **Interfund Transactions**

Operating transfers were as follows:

From	To	Authority	Amount
General	Sheriff Equipment	K.S.A. 19-119	\$ 30,851
General	Computer Capital Outlay	K.S.A. 19-119	1,500
General	Register of Deeds Equipment	K.S.A. 19-119	10,000
Solid Waste	Landfill Equipment	K.S.A. 19-119	25,000
Appraiser's Cost	Computer Capital Outlay	K.S.A. 19-119	3,500
Appraiser's Cost	Appraiser Capital Outlay	K.S.A. 19-119	3,500
Road and Bridge	Special Machinery & Equipment	K.S.A. 68-141g	196,000
Road and Bridge	Special Road and Bridge Improvement	K.S.A. 68-590	250,000
Special Vehicle	General	K.S.A. 8-145	2,731
Special Vehicle	Computer Capital Outlay	K.S.A. 19-119	9,000
Special Vehicle	Treasurer's Capital Outlay	K.S.A. 19-119	3,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	5,000
Fire District No. 1 - Operating	Fire District No. 1 - Special Machinery & Equipment	K.S.A. 19-3623e	17,000

7. **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pools currently operating as common risk management and insurance programs for 66 participating members.

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

The County has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for 59 participating members.

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

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

8. **Claims and Judgments**

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

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

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

**Permit No. 0184**

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

The estimate of closure and postclosure care liability at year-end would be \$149,178. This liability is based on the use of 100.00 percent of the estimated capacity of the landfill. These amounts are based on what it would cost to perform the remaining closure and postclosure care in 2012. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and postclosure care cost.

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

#### **Permit No. 0761**

State and federal laws and regulations require that the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste Fund in this financial statement, the County is incurring a liability based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and post-closure care liability at year-end would be \$146,469. This liability is based on the use of 35.41 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$267,149 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2012. The County expects the landfill to continue to operate for approximately twenty years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

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

REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION

**OSBORNE COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

SCHEDULE 1  
 Page 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Fund Types:</b>					
General Funds					
General	\$ 1,527,328	14,438	1,541,766	1,372,682	(169,084)
Special Purpose Funds					
Road and Bridge	1,089,000	493,846	1,582,846	1,544,793	(38,053)
Fair Building	12,487	0	12,487	12,300	(187)
Fair Premium	7,500	0	7,500	7,500	0
Health Nurse	194,080	30,702	224,782	157,126	(67,656)
Courthouse Remodel and Repair	0	0	0	60	*
Appraiser's Cost	95,830	0	95,830	92,540	(3,290)
Employee Benefits	1,097,600	0	1,097,600	925,447	(172,153)
Direct Election	56,000	0	56,000	43,692	(12,308)
Mental Health	32,000	0	32,000	31,829	*
Mental Health Building	2,356	0	2,356	0	(2,356)
Mental Retardation	13,000	0	13,000	13,157	*
Conservation District	16,000	0	16,000	16,000	0
Hospital Maintenance	181,000	0	181,000	180,997	(3)
Noxious Weed	224,081	0	224,081	223,593	(488)
Noxious Weed Capital Outlay	10,970	0	10,970	7,386	(3,584)
Special Alcohol Abuse Program	750	0	750	200	(550)
Tourism Promotion	5,190	0	5,190	1,395	(3,795)
Historical Society	2,000	0	2,000	2,000	0
Wireless 911	24,371	0	24,371	0	(24,371)
Osborne County 911 Fund	0	0	0	0	0
Health Department Capital Outlay	0	0	45,709	0	(45,709)
Fire District No. 1 - Operating	39,267	0	39,267	35,683	(3,584)
Fire District No. 2 - Operating	24,365	0	24,365	23,200	(1,165)
Fire District No. 3 - Operating	27,000	1,500	28,500	20,348	(8,152)
Hawkeye Township Special	37,698	0	37,698	31,446	(6,252)
Hancock Township Special	38,237	0	38,237	37,575	(662)
Sumner Township Special	41,576	0	41,576	31,328	(10,248)
Covert Township Special	30,302	0	30,302	18,400	(11,902)
Winfield Township Special	35,063	0	35,063	34,266	(797)
Independence Township Special	38,396	0	38,396	32,111	(6,285)
Grant Township Special	34,196	0	34,196	18,576	(15,620)
Business Funds					
EMS - Ambulance Service	528,731	19,625	548,356	462,438	(85,918)
Solid Waste	279,120	590	279,710	248,559	(31,151)
Solomon Valley E-Waste Coalition	63,000	0	63,000	10,125	(52,875)

\* Exempt from Budget Law

**OSBORNE COUNTY, KANSAS**  
**GENERAL FUND**

SCHEDULE 2

Page 1

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 593,905	592,602	1,303
Delinquent Tax	7,699	2,400	5,299
Motor Vehicle Tax	71,528	65,584	5,944
Recreational Vehicle Tax	1,039	968	71
16/20M Tax	11,986	9,405	2,581
Intangible Tax	24,753	30,000	(5,247)
Local Retailers Sales Tax	124,604	100,000	24,604
Comp Use Tax	19,486	10,000	9,486
Housing Authority Distribution	253	0	253
Intergovernmental			
Mineral Production	8,337	2,000	6,337
Licenses, Fees and Permits			
Mortgage Registration	44,447	19,640	24,807
County Officer Fees	14,140	14,000	140
Drivers License Fees	588	400	188
Antique Fees	1,685	1,300	385
Sheriff VIN and Report Fees	5,072	3,000	2,072
Diversion Fees	1,895	800	1,095
Attorney Fees	2,794	5,000	(2,206)
Other Fees and Permits	2,312	0	2,312
Charges for Services			
911	3,906	19,000	(15,094)
Copy Machine	1,458	1,500	(42)
Publication Costs	3,049	3,000	49
Downs Police Service	82,500	82,500	0
Jail Care	55,500	30,000	25,500
Miscellaneous			
County Farm Income	10,705	10,000	705
Miscellaneous	12,135	6,500	5,635
Interest on Idle Funds	16,403	30,000	(13,597)
Interest on Delinquent Tax	11,783	10,000	1,783
Interest on Motor Vehicle	642	500	142
Reimbursed Expenses	14,438	0	14,438
Transfer from Special Vehicle	2,731	0	2,731
	<u>1,151,773</u>	<u>1,050,099</u>	<u>101,674</u>
Total Cash Receipts			

**OSBORNE COUNTY, KANSAS**  
**GENERAL FUND**

SCHEDULE 2

Page 2

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	\$ 103,174	105,000	(1,826)
County Clerk	72,061	75,679	(3,618)
County Treasurer	107,631	110,740	(3,109)
County Attorney	61,947	62,327	(380)
Register of Deeds	51,616	60,430	(8,814)
Sheriff - Department Operations	684,883	635,928	48,955
Jail Care-Transfer to Sheriff Capital Outlay	30,851	30,000	851
Unified Court - Operating	18,387	25,000	(6,613)
Unified Court - Attorney Fees	6,069	25,000	(18,931)
CASA	2,500	2,500	0
Homicide Investigation and Trial	20	0	20
Courthouse General	58,486	83,190	(24,704)
Audit	30,695	29,300	1,395
Emergency Management	14,971	43,900	(28,929)
Computer Operations	49,389	32,984	16,405
Copy Machine	1,912	2,500	(588)
Major Building Repairs	14,155	40,000	(25,845)
911 Expenses	2,090	45,000	(42,910)
NWK Area Agency on Aging	4,000	4,000	0
NKDSUS	0	900	(900)
Web-Site	6,117	2,900	3,217
GIS Mapping	40,228	35,050	5,178
Economic Development	0	75,000	(75,000)
Transfer to Register of Deeds Equipment	10,000	0	10,000
Transfer to Computer Capital Outlay	1,500	0	1,500
Adjustment for Qualifying Budget Credits:			
Reimbursed Expense	0	14,438	(14,438)
 Total Expenditures	 1,372,682	 1,541,766	 (169,084)
 Cash Receipts Over (Under) Expenditures	 (220,909)		
Unencumbered Cash, Beginning	731,274		
 Unencumbered Cash, Ending	 \$ 510,365		

**OSBORNE COUNTY, KANSAS**  
**ROAD AND BRIDGE FUND**

SCHEDULE 2

Page 3

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Over)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 708,619	707,149	1,470
Delinquent Tax	7,476	2,500	4,976
Motor Vehicle Tax	85,147	82,734	2,413
Recreational Vehicle Tax	1,262	1,221	41
16/20M Tax	12,274	11,864	410
Housing Authority Distribution	302	0	302
Intergovernmental			
Special City County Highway	232,790	233,532	(742)
Miscellaneous	5,425	0	5,425
Sales of Equipment	148,000	0	148,000
Reimbursed Expenses	345,846	0	345,846
Total Cash Receipts	1,547,141	1,039,000	508,141
Expenditures:			
Personal Services	540,601	500,000	40,601
Commodities	452,144	337,425	114,719
Contractual Services	95,371	60,435	34,936
Capital Outlay	10,677	41,140	(30,463)
Transfer to Special Machinery and Equipment	196,000	0	196,000
Transfer to Special Road and Bridge Improvement	250,000	150,000	100,000
Adjustment for Qualifying Budget Credits:			
Sale of Equipment	0	148,000	(148,000)
Reimbursed Expenses	0	345,846	(345,846)
Total Expenditures	1,544,793	1,582,846	(38,053)
Cash Receipts Over (Under) Expenditures	2,348		
Unencumbered Cash, Beginning	5,678		
Unencumbered Cash, Ending	\$ 8,026		

**OSBORNE COUNTY, KANSAS  
FAIR BUILDING FUND**

SCHEDULE 2

Page 4

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 10,758	10,706	52
Delinquent Tax	81	45	36
Motor Vehicle Tax	949	908	41
Recreational Vehicle Tax	14	13	1
16/20M Tax	141	130	11
Housing Authority Distribution	4	0	4
Total Cash Receipts	11,947	11,802	145
Expenditures:			
Appropriations	12,300	12,487	(187)
Cash Receipts Over (Under) Expenditures	(353)		
Unencumbered Cash, Beginning	533		
Unencumbered Cash, Ending	\$ 180		

**OSBORNE COUNTY, KANSAS**  
**FAIR PREMIUM FUND**

SCHEDULE 2

Page 5

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 6,379	6,362	17
Delinquent Tax	65	33	32
Motor Vehicle Tax	776	744	32
Recreational Vehicle Tax	12	11	1
16/20M Tax	115	107	8
Housing Authority Distribution	3	107	(104)
Total Cash Receipts	7,350	7,364	(14)
Expenditures:			
Appropriations	7,500	7,500	0
Total Expenditures	7,500	7,500	0
Cash Receipts Over (Under) Expenditures	(150)		
Unencumbered Cash, Beginning	435		
Unencumbered Cash, Ending	\$ 285		

**OSBORNE COUNTY, KANSAS  
HEALTH NURSE FUND**

SCHEDULE 2

Page 6

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 56,698	56,556	142
Delinquent Tax	586	520	66
Motor Vehicle Tax	6,707	6,475	232
Recreational Vehicle Tax	99	96	3
16/20M Tax	983	929	54
Housing Authority Distribution	24	0	24
Charges for Services			
Patient Fees	58,473	59,111	(638)
WIC Administration	2,084	3,000	(916)
Grants			
WIC	16,079	7,000	9,079
Immunization	1,286	750	536
Bioterrorism	7,411	0	7,411
Kan Be Healthy	7,644	4,500	3,144
Maternal Infant	3,819	2,800	1,019
Other	12,988	7,000	5,988
Reimbursed Expenses	4,544	0	4,544
Total Cash Receipts	179,425	148,737	30,688
Expenditures:			
Personal Services	90,609	93,130	(2,521)
Commodities	30,365	39,150	(8,785)
Contractual Services	36,152	54,800	(18,648)
Capital Outlay	0	7,000	(7,000)
Adjustment for Qualifying Budget Credits:			
Excess Grants	0	26,158	(26,158)
Reimbursed Expenses	0	4,544	(4,544)
Total Expenditures	157,126	224,782	(67,656)
Cash Receipts Over (Under) Expenditures	22,299		
Unencumbered Cash, Beginning	68,119		
Unencumbered Cash, Ending	\$ 90,418		

**OSBORNE COUNTY, KANSAS**  
**COURTHOUSE REMODEL AND REPAIR FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Delinquent Tax	\$ 63	<u>0</u>	<u>63</u>
 Expenditures:			
Contractual Services	<u>60</u>	<u>0</u>	<u>60</u>
 Cash Receipts Over (Under) Expenditures	3		
Unencumbered Cash, Beginning	<u>3</u>		
 Unencumbered Cash, Ending	<u>\$ 6</u>		

\*Exempt from Budget Law per K.S.A. 19-120

**OSBORNE COUNTY, KANSAS**  
**APPRAISER'S COST FUND**

SCHEDULE 2

Page 8

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 80,066	79,864	202
Delinquent Tax	825	157	668
Motor Vehicle Tax	8,218	7,283	935
Recreational Vehicle Tax	118	107	11
16/20M Tax	1,484	1,044	440
Housing Authority Distribution	34	0	34
Charges for Services	375	0	375
Miscellaneous	218	0	218
	<u>91,338</u>	<u>88,455</u>	<u>2,883</u>
Expenditures:			
Personal Services	72,952	71,480	1,472
Commodities	2,692	6,250	(3,558)
Contractual Services	9,837	15,600	(5,763)
Capital Outlay	59	2,000	(1,941)
Transfer to Computer Capital Outlay	3,500	0	3,500
Transfer to Appraiser Capital Outlay	3,500	500	3,000
	<u>92,540</u>	<u>95,830</u>	<u>(3,290)</u>
Cash Receipts Over (Under) Expenditures	(1,202)		
Unencumbered Cash, Beginning	9,445		
	<u>\$ 8,243</u>		

**OSBORNE COUNTY, KANSAS  
EMPLOYEE BENEFITS FUND**

SCHEDULE 2

Page 9

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 643,543	642,269	1,274
Delinquent Tax	6,708	1,281	5,427
Motor Vehicle Tax	81,195	78,391	2,804
Recreational Vehicle Tax	1,201	1,157	44
16/20M Tax	11,921	11,241	680
Housing Authority Distribution	274	0	274
Payroll Deductions	59,066	60,000	(934)
Reimbursements	1,829	0	1,829
Total Cash Receipts	805,737	794,339	11,398
Expenditures:			
Social Security	146,662	135,000	11,662
State Retirement	151,611	148,500	3,111
Workers' Compensation	63,100	52,000	11,100
Unemployment Insurance	6,918	5,100	1,818
Employee Health Insurance	557,156	757,000	(199,844)
Total Expenditures	925,447	1,097,600	(172,153)
Cash Receipts Over (Under) Expenditures	(119,710)		
Unencumbered Cash, Beginning	551,463		
Unencumbered Cash, Ending	<b>\$ 431,753</b>		

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## DIRECT ELECTION FUND

Page 10

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 37,231	37,081	150
Delinquent Tax	235	104	131
Motor Vehicle Tax	1,753	936	817
Recreational Vehicle Tax	22	14	8
16/20M Tax	580	134	446
Housing Authority Distribution	16	0	16
Miscellaneous	<u>189</u>	<u>0</u>	<u>189</u>
 Total Cash Receipts	 <u>40,026</u>	 <u>38,269</u>	 <u>1,757</u>
Expenditures:			
Personal Services	6,200	6,200	0
Commodities	6,231	7,000	(769)
Contractual Services	<u>31,261</u>	<u>42,800</u>	<u>(11,539)</u>
 Total Expenditures	 <u>43,692</u>	 <u>56,000</u>	 <u>(12,308)</u>
Cash Receipts Over (Under) Expenditures	(3,666)		
Unencumbered Cash, Beginning	<u>15,380</u>		
 Unencumbered Cash, Ending	 <u>\$ 11,714</u>		

**OSBORNE COUNTY, KANSAS**  
**MENTAL HEALTH FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 28,169	28,088	81
Delinquent Tax	220	142	78
Motor Vehicle Tax	3,060	3,255	(195)
Recreational Vehicle Tax	47	48	(1)
16/20M Tax	321	467	(146)
Housing Authority Distribution	12	0	12
Total Cash Receipts	31,829	32,000	(171)
Expenditures:			
Appropriations	31,829	32,000	(171)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

**OSBORNE COUNTY, KANSAS**  
**MENTAL HEALTH BUILDING**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue	\$ 0	0	0
Expenditures:			
Appropriations	0	2,356	(2,356)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

**OSBORNE COUNTY, KANSAS  
MENTAL RETARDATION FUND**

SCHEDULE 2

Page 13

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 11,506	11,452	54
Delinquent Tax	117	86	31
Motor Vehicle Tax	1,315	1,262	53
Recreational Vehicle Tax	19	19	0
16/20M Tax	195	181	14
Housing Authority Distribution	5	0	5
Total Cash Receipts	13,157	13,000	157
Expenditures:			
Appropriations	13,157	13,000	157
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

**OSBORNE COUNTY, KANSAS**  
**CONSERVATION DISTRICT FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 13,834	13,791	43
Delinquent Tax	145	90	55
Motor Vehicle Tax	1,629	1,565	64
Recreational Vehicle Tax	24	23	1
16/20M Tax	243	224	19
Housing Authority Distribution	6	0	6
Total Cash Receipts	15,881	15,693	188
Expenditures:			
Appropriations	16,000	16,000	0
Cash Receipts Over (Under) Expenditures	(119)		
Unencumbered Cash, Beginning	450		
Unencumbered Cash, Ending	<b>\$ 331</b>		

**OSBORNE COUNTY, KANSAS**  
**HOSPITAL MAINTENANCE FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 156,588	156,365	223
Delinquent Tax	1,649	724	925
Motor Vehicle Tax	18,332	17,606	726
Recreational Vehicle Tax	271	260	11
16/20M Tax	2,730	2,525	205
Housing Authority Distribution	66	0	66
Total Cash Receipts	179,636	177,480	2,156
Expenditures:			
Appropriations	180,997	181,000	(3)
Cash Receipts Over (Under) Expenditures	(1,361)		
Unencumbered Cash, Beginning	5,401		
Unencumbered Cash, Ending	\$ 4,040		

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## NOXIOUS WEED FUND

Page 16

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 75,950	75,757	193
Delinquent Tax	761	235	526
Motor Vehicle Tax	8,744	8,364	380
Recreational Vehicle Tax	129	123	6
16/20M Tax	1,317	1,199	118
Housing Authority Distribution	32	0	32
Charges for Services and Reimbursements	<u>137,901</u>	<u>128,403</u>	<u>9,498</u>
Total Cash Receipts	<u>224,834</u>	<u>214,081</u>	<u>10,753</u>
Expenditures:			
Personal Services	55,755	62,165	(6,410)
Commodities	156,013	149,416	6,597
Contractual Services	6,825	10,500	(3,675)
Transfer to Noxious Weed Capital Outlay	<u>5,000</u>	<u>2,000</u>	<u>3,000</u>
Total Expenditures	<u>223,593</u>	<u>224,081</u>	<u>(488)</u>
Cash Receipts Over (Under) Expenditures	1,241		
Unencumbered Cash, Beginning	<u>2,976</u>		
Unencumbered Cash, Ending	<u>\$ 4,217</u>		

**OSBORNE COUNTY, KANSAS**  
**NOXIOUS WEED CAPITAL OUTLAY FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Transfer from Noxious Weed	\$ 5,000	2,000	3,000
Expenditures:			
Capital Outlay	7,386	10,970	(3,584)
Cash Receipts Over (Under) Expenditures	(2,386)		
Unencumbered Cash, Beginning	17,235		
Unencumbered Cash, Ending	\$ 14,849		

\* Exempt from Budget Law per K.S.A. 2-1318.

OSBORNE COUNTY, KANSAS

SPECIAL ALCOHOL ABUSE PROGRAM FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Intergovernmental	<u>\$ 191</u>	<u>149</u>	<u>42</u>
Expenditures:			
Contractual Services	<u>200</u>	<u>750</u>	<u>(550)</u>
Cash Receipts Over (Under) Expenditures	(9)		
Unencumbered Cash, Beginning	<u>1,296</u>		
Unencumbered Cash, Ending	<u>\$ 1,287</u>		

OSBORNE COUNTY, KANSAS

TOURISM PROMOTION FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
State of Kansas	\$ 3,409	4,000	(591)
Expenditures:			
Contractual Services	1,395	5,190	(3,795)
Cash Receipts Over (Under) Expenditures	2,014		
Unencumbered Cash, Beginning	<u>4,961</u>		
Unencumbered Cash, Ending	<u>\$ 6,975</u>		

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## HISTORICAL SOCIETY FUND

Page 20

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 1,684	1,675	9
Delinquent Tax	17	15	2
Motor Vehicle Tax	208	193	15
Recreational Vehicle Tax	3	3	0
16/20M Tax	33	28	5
Housing Authority Distribution	<u>1</u>	<u>0</u>	<u>1</u>
Total Cash Receipts	<u>1,946</u>	<u>1,914</u>	<u>32</u>
Expenditures:			
Appropriations	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	(54)		
Unencumbered Cash, Beginning	<u>82</u>		
Unencumbered Cash, Ending	<u><u>\$ 28</u></u>		

OSBORNE COUNTY, KANSAS

WIRELESS E-911 FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Wireless 911 Tax	<u>\$ 1,549</u>	<u>9,000</u>	<u>(7,451)</u>
Expenditures:			
Contractual Services	<u>0</u>	<u>24,371</u>	<u>(24,371)</u>
Cash Receipts Over (Under) Expenditures	1,549		
Unencumbered Cash, Beginning	<u>40,003</u>		
Unencumbered Cash, Ending	<u>\$ 41,552</u>		

OSBORNE COUNTY, KANSAS

OSBORNE COUNTY 911 FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Wireless 911 Tax	<u>\$ 40,029</u>	<u>0</u>	<u>40,029</u>
Expenditures:			
Contractual Services	<u>0</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	40,029		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 40,029</u>		

**OSBORNE COUNTY, KANSAS**  
**HEALTH DEPARTMENT CAPITAL OUTLAY**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Transfer from Health Nurse	<u>\$ 0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Contractual	<u>0</u>	<u>45,709</u>	<u>(45,709)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>69,662</u>		
Unencumbered Cash, Ending	<u>\$ 69,662</u>		

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## FIRE DISTRICT NO. 1

Page 24

## OPERATING FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 25,871	25,880	(9)
Delinquent Tax	173	286	(113)
Motor Vehicle Tax	2,526	2,120	406
Recreational Vehicle Tax	53	53	0
16/20M Tax	755	688	67
Miscellaneous	<u>50</u>	<u>0</u>	<u>50</u>
Total Cash Receipts	<u>29,428</u>	<u>29,027</u>	<u>401</u>
Expenditures:			
Commodities	8,082	12,500	(4,418)
Contractual Services	10,601	11,000	(399)
Transfer to Special Machinery and Equipment	<u>17,000</u>	<u>15,767</u>	<u>1,233</u>
Total Expenditures	<u>35,683</u>	<u>39,267</u>	<u>(3,584)</u>
Cash Receipts Over (Under) Expenditures	(6,255)		
Unencumbered Cash, Beginning	<u>8,110</u>		
Unencumbered Cash, Ending	<u>\$ 1,855</u>		

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## FIRE DISTRICT NO. 2

Page 25

## OPERATING FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 18,719	18,287	432
Delinquent Tax	507	0	507
Motor Vehicle Tax	1,270	979	291
Recreational Vehicle Tax	21	30	(9)
16/20M Tax	<u>266</u>	<u>305</u>	<u>(39)</u>
Total Cash Receipts	<u>20,783</u>	<u>19,601</u>	<u>1,182</u>
Expenditures:			
Commodities	4,289	7,000	(2,711)
Contractual Services	18,911	12,158	6,753
Capital Outlay	<u>0</u>	<u>5,207</u>	<u>(5,207)</u>
Total Expenditures	<u>23,200</u>	<u>24,365</u>	<u>(1,165)</u>
Cash Receipts Over (Under) Expenditures	(2,417)		
Unencumbered Cash, Beginning	<u>5,378</u>		
Unencumbered Cash, Ending	<u>\$ 2,961</u>		

**OSBORNE COUNTY, KANSAS**  
**FIRE DISTRICT NO. 3**  
**OPERATING FUND**

SCHEDULE 2

Page 26

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 21,024	21,159	(135)
Delinquent Tax	51	0	51
Motor Vehicle Tax	823	871	(48)
Recreational Vehicle Tax	17	16	1
16/20M Tax	247	197	50
Reimbursements	300	0	300
Miscellaneous	15	0	15
Federal Aid	1,500	0	1,500
Total Cash Receipts	23,977	22,243	1,734
Expenditures:			
Commodities	8,756	6,500	2,256
Contractual Services	8,152	12,500	(4,348)
Capital Outlay	3,440	0	3,440
Lease Agreement	0	8,000	(8,000)
Adjustment for Qualifying Budget Credits:			
Federal Aid	0	1,500	(1,500)
Total Expenditures	20,348	28,500	(8,152)
Cash Receipts Over (Under) Expenditures	3,629		
Unencumbered Cash, Beginning	2,738		
Unencumbered Cash, Ending	\$ 6,367		

**OSBORNE COUNTY, KANSAS**  
**HAWKEYE TOWNSHIP SPECIAL**

SCHEDULE 2

Page 27

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 25,349	25,333	16
Delinquent Tax	74	0	74
Motor Vehicle Tax	2,173	1,681	492
Recreational Vehicle Tax	149	58	91
16/20M Tax	572	580	(8)
Intangible Tax	273	682	(409)
State of Kansas	1,240	1,380	(140)
FEMA Assistance	9,916	0	9,916
Total Cash Receipts	39,746	29,714	10,032
Expenditures:			
Contractual Services	31,446	37,698	(6,252)
Cash Receipts Over (Under) Expenditures	8,300		
Unencumbered Cash, Beginning	57		
Unencumbered Cash, Ending	\$ 8,357		

**OSBORNE COUNTY, KANSAS**  
**HANCOCK TOWNSHIP SPECIAL**

SCHEDULE 2

Page 28

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 23,818	23,932	(114)
Motor Vehicle Tax	1,373	1,473	(100)
Recreational Vehicle Tax	30	41	(11)
16/20M Tax	608	456	152
Intangible Tax	146	90	56
State of Kansas	1,011	1,100	(89)
FEMA Assistance	10,910	0	10,910
Total Cash Receipts	37,896	27,092	10,804
Expenditures:			
Contractual Services	37,575	38,237	(662)
Cash Receipts Over (Under) Expenditures	321		
Unencumbered Cash, Beginning	10		
Unencumbered Cash, Ending	\$ 331		

OSBORNE COUNTY, KANSAS

SUMNER TOWNSHIP SPECIAL

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 34,281	34,395	(114)
Delinquent Tax	87	210	(123)
Motor Vehicle Tax	2,174	2,870	(696)
Recreational Vehicle Tax	3	36	(33)
16/20M Tax	623	406	217
Intangible Tax	344	750	(406)
State of Kansas	1,229	1,385	(156)
FEMA Assistance	17,142	0	17,142
Reimbursed Expense	<u>400</u>	<u>0</u>	<u>400</u>
Total Cash Receipts	<u>56,283</u>	<u>40,052</u>	<u>16,231</u>
Expenditures:			
Contractual Services	<u>31,328</u>	<u>41,576</u>	<u>(10,248)</u>
Cash Receipts Over (Under) Expenditures	24,955		
Unencumbered Cash, Beginning	<u>24</u>		
Unencumbered Cash, Ending	<u>\$ 24,979</u>		

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## COVERT TOWNSHIP SPECIAL

Page 30

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 22,609	22,589	20
Delinquent Tax	125	0	125
Motor Vehicle Tax	761	414	347
16/20M Tax	403	130	273
Intangible Tax	201	280	(79)
State of Kansas	1,016	1,134	(118)
FEMA Assistance	<u>4,087</u>	<u>0</u>	<u>4,087</u>
Total Cash Receipts	<u>29,202</u>	<u>24,547</u>	<u>4,655</u>
Expenditures:			
Contractual Services	<u>18,400</u>	<u>30,302</u>	<u>(11,902)</u>
Cash Receipts Over (Under) Expenditures	10,802		
Unencumbered Cash, Beginning	<u>20,854</u>		
Unencumbered Cash, Ending	<u>\$ 31,656</u>		

**OSBORNE COUNTY, KANSAS**  
**WINFIELD TOWNSHIP SPECIAL**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 10,982	10,981	1
Motor Vehicle Tax	576	314	262
Recreational Vehicle Tax	11	0	11
16/20M Tax	440	350	90
Intangible Tax	861	500	361
State of Kansas	672	700	(28)
FEMA Assistance	2,273	0	2,273
Total Cash Receipts	15,815	15,270	2,970
Expenditures:			
Contractual Services	34,266	35,063	(797)
Cash Receipts Over (Under) Expenditures	(18,451)		
Unencumbered Cash, Beginning	18,526		
Unencumbered Cash, Ending	\$ 75		

**OSBORNE COUNTY, KANSAS**  
**INDEPENDENCE TOWNSHIP SPECIAL**

SCHEDULE 2

Page 32

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 23,772	22,434	1,338
Delinquent Tax	17	0	17
Motor Vehicle Tax	929	1,011	(82)
Recreational Vehicle Tax	17	27	(10)
16/20M Tax	891	759	132
Intangible Tax	960	1,000	(40)
State of Kansas	916	900	16
FEMA Assistance	10,695	0	10,695
Total Cash Receipts	38,197	26,131	12,066
Expenditures:			
Contractual Services	32,111	38,396	(6,285)
Cash Receipts Over (Under) Expenditures	6,086		
Unencumbered Cash, Beginning	77		
Unencumbered Cash, Ending	\$ 6,163		

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## GRANT TOWNSHIP SPECIAL

Page 33

## Schedule of Cash Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 22,361	23,099	(738)
Delinquent Tax	6	0	6
Motor Vehicle Tax	1,253	1,144	109
Recreational Vehicle Tax	28	47	(19)
16/20M Tax	699	617	82
Intangible Tax	113	500	(387)
State of Kansas	1,106	1,100	6
FEMA Assistance	<u>12,530</u>	<u>0</u>	<u>12,530</u>
Total Cash Receipts	<u>38,096</u>	<u>26,507</u>	<u>11,589</u>
Expenditures:			
Contractual Services	<u>18,576</u>	<u>34,196</u>	<u>(15,620)</u>
Cash Receipts Over (Under) Expenditures	19,520		
Unencumbered Cash, Beginning	<u>7,963</u>		
Unencumbered Cash, Ending	<u>\$ 27,483</u>		

**OSBORNE COUNTY, KANSAS**  
**EMS - AMBULANCE SERVICE FUND**

SCHEDULE 2

Page 34

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 253,932	253,147	785
Delinquent Tax	1,445	134	1,311
Motor Vehicle Tax	17,516	17,657	(141)
Recreational Vehicle Tax	263	261	2
16/20M Tax	2,252	2,532	(280)
Housing Authority Distribution	108	0	108
Charges for Services	147,380	175,000	(27,620)
City of Osborne EMS Service	27,000	0	27,000
City of Downs EMS Service	18,000	0	18,000
Reimbursed Expenses	19,625	0	19,625
Total Cash Receipts	487,521	448,731	38,790
Expenditures:			
Personal Services	342,324	273,490	68,834
Commodities	50,695	90,700	(40,005)
Contractual Services	50,112	89,041	(38,929)
Capital Outlay	19,307	75,500	(56,193)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	0	19,625	(19,625)
Total Expenditures	462,438	548,356	(85,918)
Cash Receipts Over (Under) Expenditures	25,083		
Unencumbered Cash, Beginning	43,762		
Unencumbered Cash, Ending	\$ 68,845		

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## SOLID WASTE FUND

Page 35

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Special Assessments	\$ 172,765	173,000	(235)
Collections	12,750	48,120	(35,370)
Recycle Material Sold	21,865	2,500	19,365
Miscellaneous	549	0	549
Reimbursed Expense	<u>590</u>	<u>0</u>	<u>590</u>
Total Cash Receipts	<u>208,519</u>	<u>223,620</u>	<u>(15,101)</u>
Expenditures:			
Personal Services	69,616	75,000	(5,384)
Commodities	16,309	31,900	(15,591)
Contractual Services	136,684	42,625	94,059
Capital Outlay	950	66,750	(65,800)
Transfer to Landfill Equipment	25,000	62,845	(37,845)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>590</u>	<u>(590)</u>
Total Expenditures	<u>248,559</u>	<u>279,710</u>	<u>(31,151)</u>
Cash Receipts Over (Under) Expenditures	(40,040)		
Unencumbered Cash, Beginning	<u>66,576</u>		
Unencumbered Cash, Ending	<u>\$ 26,536</u>		

**OSBORNE COUNTY, KANSAS**  
**SOLOMON VALLEY E-WASTE COALITION**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Membership Dues	\$ 10,000	8,000	2,000
Collections	0	33,944	(33,944)
Total Cash Receipts	10,000	41,944	(31,944)
Expenditures:			
Commodities	4,659	0	4,659
Contractual Services	3,445	63,000	(59,555)
Capital Outlay	2,021	0	2,021
Total Expenditures	10,125	63,000	(52,875)
Cash Receipts Over (Under) Expenditures	(125)		
Unencumbered Cash, Beginning	60,571		
Unencumbered Cash, Ending	\$ 60,446		

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<b>Attorney Capital Outlay</b>	<b>Appraiser Capital Outlay</b>	<b>Treasurer Capital Outlay</b>
Cash Receipts:			
Transfer from Special Vehicle	\$ 0	0	3,000
Transfer from Appraiser's Cost	0	3,500	0
Total Cash Receipts	0	3,500	3,000
Expenditures:			
Capital Outlay	0	0	0
Total Expenditures	0	0	0
Cash Receipts Over (Under) Expenditures	0	3,500	3,000
Unencumbered Cash, Beginning	859	14,332	6,935
Unencumbered Cash, Ending	<b>\$ 859</b>	<b>17,832</b>	<b>9,935</b>

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<b>Computer Capital Outlay</b>	<b>Special Machinery and Equipment</b>	<b>GIS Equipment</b>
Cash Receipts:			
Transfer from Road & Bridge	\$ 0	196,000	0
Transfer from General	1,500	0	0
Transfer from Special Vehicle	9,000	0	0
Transfer from Appraiser's Cost	3,500	0	0
Total Cash Receipts	14,000	196,000	0
Expenditures:			
Capital Outlay	16,580	210,700	0
Transfer to General	0	0	0
Total Expenditures	16,580	210,700	0
Cash Receipts Over (Under) Expenditures	(2,580)	(14,700)	0
Unencumbered Cash, Beginning	101,456	276,353	5,060
Unencumbered Cash, Ending	<b>\$ 98,876</b>	<b>261,653</b>	<b>5,060</b>

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<b>County Clerk Equipment</b>	<b>Register of Deeds Equipment</b>	<b>District Court Equipment</b>	<b>Sheriff Equipment</b>
Cash Receipts:				
Miscellaneous	\$ 0	0	0	1,075
Transfer from General Fund	0	10,000	0	30,851
Total Cash Receipts	0	10,000	0	31,926
Expenditures:				
Capital Outlay	0	0	6,478	36,634
Transfer to General Fund	0	0	0	0
Total Expenditures	0	0	6,478	36,634
Cash Receipts Over (Under) Expenditures	0	10,000	(6,478)	(4,708)
Unencumbered Cash, Beginning	50	3,618	37,111	28,322
Unencumbered Cash, Ending	<b>\$ 50</b>	<b>13,618</b>	<b>30,633</b>	<b>23,614</b>

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<b>Special Ambulance</b>	<b>Landfill Equipment</b>	<b>Fire District No. 1 Special Machinery and Equipment</b>	<b>Fire District No. 2 Special Machinery and Equipment</b>
Cash Receipts:				
Reimbursement	\$ 0	0	0	1,258
Donations	0	0	250	0
Transfer from OFD No. 1 - General	0	0	17,000	0
Transfer from Solid Waste	0	25,000	0	0
Total Cash Receipts	0	25,000	17,250	1,258
Expenditures:				
Matching Funds - Ambulance	77,775	0	0	0
Capital Outlay	6,913	0	5,393	11,458
Total Expenditures	84,688	0	5,393	11,458
Cash Receipts Over (Under) Expenditures	(84,688)	25,000	11,857	(10,200)
Unencumbered Cash, Beginning	170,201	34,500	40,696	28,532
Unencumbered Cash, Ending	<b>\$ 85,513</b>	<b>59,500</b>	<b>52,553</b>	<b>18,332</b>

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<b>Fire District No. 3 Special Machinery and Equipment</b>	<b>Fire District No. 3 Memorial</b>	<b>Wireless E-911 Grant</b>	<b>Special Road and Bridge Im- provement</b>
Cash Receipts:				
State of Kansas (Grant)	\$ 0	0	13,417	0
Transfer from Road and Bridge	0	0	0	250,000
Total Cash Receipts	0	0	13,417	250,000
Expenditures:				
Commodities	0	0	0	152,093
Contractual Services	0	0	0	127,167
Capital Outlay	4,337	0	0	0
Total Expenditures	4,337	0	0	279,260
Cash Receipts Over (Under) Expenditures	(4,337)	0	13,417	(29,260)
Unencumbered Cash, Beginning	6,481	2,006	11,045	429,373
Unencumbered Cash, Ending	<b>\$ 2,144</b>	<b>2,006</b>	<b>24,462</b>	<b>400,113</b>

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<b>Special Vehicle Fees</b>	<b>Prosecuting Attorney Fund</b>	<b>FD &amp; EMS Pager Grant</b>	<b>Fire District No. 3 Grant</b>
Cash Receipts:				
Fees from District Court	\$ 0	239	0	0
Hansen Foundation Grant	0	0	30,000	0
Miscellaneous	0	0	1,245	
Motor Vehicle Fees	46,233	0	0	0
Total Cash Receipts	46,233	239	31,245	0
Expenditures:				
Procecurator's Training	0	119	0	0
Personal Services	8,527	0	0	0
Commodities	7,077	0	31,245	0
Contractual Services	13,847	0	0	0
Capital Outlay	1,248	0	0	0
Transfer to Computer Capital Outlay	9,000	0	0	0
Transfer to Treasurer Capital Outlay	3,000			
Transfer to General	2,731	0	0	0
Total Expenditures	45,430	119	31,245	0
Cash Receipts Over (Under) Expenditures	803	120	0	0
Unencumbered Cash, Beginning	2,731	3,200	0	20,047
Unencumbered Cash, Ending	<b>\$ 3,534</b>	<b>3,320</b>	<b>0</b>	<b>20,047</b>

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<b>Courthouse Centennial</b>	<b>American Heart Association Grant</b>	<b>WIC Grant</b>
Cash Receipts:			
Donations	\$ 338	0	0
Meeting Registration	0	0	0
Grants	0	0	264,777
Sale of Merchandise	40	0	0
Total Cash Receipts	378	0	264,777
Expenditures:			
Contractual Services	0	0	0
Project Expenditures	0	0	266,850
Total Expenditures	0	0	266,850
Cash Receipts Over (Under) Expenditures	378	0	(2,073)
Unencumbered Cash, Beginning	6,008	1,000	2,074
Unencumbered Cash, Ending	<b>\$ 6,386</b>	<b>1,000</b>	<b>1</b>

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<b>JJA Health Grant</b>	<b>Veterans Memorial</b>	<b>Family Planning</b>
Cash Receipts:			
Grants	\$ 0	0	0
Patient Fees	0	0	98
Total Cash Receipts	0	0	98
Expenditures:			
Project Expenditures	0	0	98
Cash Receipts Over (Under) Expenditures	0	0	0
Unencumbered Cash, Beginning	154	3,589	0
Unencumbered Cash, Ending	<b>\$ 154</b>	<b>3,589</b>	<b>0</b>

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

	<b>Ambulance Grant</b>	<b>Ambulance Memorial</b>	<b>Register of Deeds Technology</b>	<b>Micro Loan Grant</b>
<b>Cash Receipts:</b>				
Donations	\$ 0	785	0	0
Federal Aid	67,716	0	0	0
Matching Funds - Special Ambulance	77,775	0	0	0
Recording Fees	0	0	5,962	0
Interest on Idle Funds	0	0	100	4
Loan Payments	0	0	0	4,725
Total Cash Receipts	145,491	785	6,062	4,729
<b>Expenditures:</b>				
Technology Expenditures	0	0	4,350	0
Operations	0	5,281	0	0
Administration	0	0	0	168
Contractual	4,551	0	0	0
Capital Outlay	140,940	0	0	0
Total Expenditures	145,491	5,281	4,350	168
Cash Receipts Over (Under) Expenditures	0	(4,496)	1,712	4,561
Unencumbered Cash, Beginning	0	5,980	27,518	33,743
Unencumbered Cash, Ending	<b>\$ 0</b>	<b>\$ 1,484</b>	<b>29,230</b>	<b>38,304</b>

## OSBORNE COUNTY, KANSAS

SCHEDULE 3

Agency Funds

Page 1

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended December 31, 2012

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 4,454,372	6,794,169	6,653,839	4,594,702
Real Estate Redemptions	76,316	77,373	76,899	76,790
Partial Payment	1,843	6,090	3,547	4,386
Advance Tax	68	308	299	77
Motor Vehicle Tax	170,063	648,325	666,732	151,656
Recreational Vehicle	1,563	10,107	10,159	1,511
Residential Use Tax	560	2,698	2,738	520
LAVTR	30	0	0	30
Oil and Gas Valuation Depletion Fund	0	48,342	0	48,342
Sales and Compensating Use Tax	4,036	124,221	114,031	14,226
Motor Vehicle License Fees	0	368,390	368,390	0
Neighborhood Revitalization	0	94,244	94,244	0
	<u>4,708,851</u>	<u>8,174,267</u>	<u>7,990,878</u>	<u>4,892,240</u>
Total Distributable Funds				
State Funds:				
State Education Building	0	41,401	41,401	0
Institutional Building	0	20,701	20,701	0
Correction Institution	0	0	0	0
	<u>0</u>	<u>62,102</u>	<u>62,102</u>	<u>0</u>
Total State Funds				
Subdivision Funds:				
Unified School Districts	2,024	1,787,669	1,788,622	1,071
Cemeteries	764	44,137	43,276	1,625
Townships	0	351,345	350,793	552
Cities	0	980,205	980,205	0
Regional Library	337	48,916	48,945	308
Irrigation District	2,728	354,543	357,271	0
Extension District	0	93,365	93,365	0
Watershed Districts	0	524	524	0
Fire Districts	0	60,555	60,555	0
Hospital Sales Tax	0	506,465	506,465	0
	<u>5,853</u>	<u>4,227,724</u>	<u>4,230,021</u>	<u>3,556</u>
Total Tax Accounts				

**OSBORNE COUNTY, KANSAS**  
 Agency Funds  
 Summary of Receipts and Disbursements  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 513	28,366	28,366	513
Clerk of District Court				
Court Trust	1,162	122,507	79,483	44,186
Law Library	9,573	1,370	140	10,803
Register of Deeds	152	53,945	54,094	3
County Treasurer:				
District Meeting	0	1,060	1,060	0
Cash Over & Short	268	3,473	2,405	1,336
Payroll Tax Withholding	0	390,144	390,144	0
Employee Cafeteria Plan	1,185	14,785	14,845	1,125
Cereal Malt Beverage Stamp	0	0	0	0
Payroll Clearing	0	1,348,758	1,348,758	0
Drivers Licenses	0	13,089	13,089	0
Stray Animals	0	919	919	0
	12,853	1,978,416	1,933,303	57,966
Total County Officer Accounts				
Total Agency Funds	\$ 4,727,557	14,442,509	14,216,304	4,953,762