

OSAGE COUNTY, KANSAS
FINANCIAL STATEMENT
FOR THE YEAR ENDED
DECEMBER 31, 2019

OSAGE COUNTY, KANSAS

For the Year Ended December 31, 2019

BOARD OF COUNTY COMMISSIONERS

Kenneth J. Kuykendall
Chairman

Gaylord Anderson

Fred Diver

LIST OF PRINCIPAL OFFICIALS

Rhonda Beets
County Clerk
and Election

Lexie D. Fager
County Treasurer and
Special Auto

Linda Massey
Register of Deeds

Glen Tyson
Public Works
Director

Kim Lauffer
County Appraiser

Jack Hobbs
County Attorney

Laurie Dunn
Sheriff

Pat Walsh
County Counselor

Jackie Patterson
Health Administrator

OSAGE COUNTY, KANSAS

For the Year Ended December 31, 2019

TABLE OF CONTENTS

	<u>Page Number</u>	
Independent Auditor's Report.....	1 – 3	
<u>FINANCIAL SECTION</u>		
Statement 1		
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4 – 5	
Notes to Financial Statement.....	6 – 13	
<u>REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION</u>		
Schedule 1		
Summary of Expenditures – Actual and Budget – Regulatory Basis	14	
Schedule 2		
Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis		
<u>General Fund</u>		
2-1	General Fund	15 – 19
<u>Special Purpose Funds</u>		
2-2	Ambulance Fund.....	20
2-3	Appraiser's Cost Fund.....	21
2-4	Diversion Fees Fund.....	22
2-5	Election Fund.....	23
2-6	Emergency 911 Fund.....	24
2-7	911 Cell Surcharge Fund.....	25
2-8	Employee Benefit Fund.....	26
2-9	Federal Owned Land Entitlement Fund.....	27
2-10	Health Fund.....	28
2-11	Noxious Weed Fund.....	29
2-12	Noxious Weed Capital Outlay Fund.....	30
2-13	Register of Deeds Technology Fund	31
2-14	County Clerk Technology Fund	32
2-15	County Treasurer Technology Fund	33
2-16	County Treasurer Auto Reimbursement Fund.....	34
2-17	Road and Bridge Fund.....	35
2-18	Road Machinery, Bridge Building and Equipment Fund.....	36
2-19	Lake Patrol Fund.....	37
2-20	Special Alcoholic Rehabilitation Fund.....	38
2-21	Special Bridge Fund (68-1135).....	39
2-22	Special Levy – Waste Disposal Fund	40
2-23	Special Parks and Recreation Fund	41
2-24	Concealed Weapons Fund	42
2-25	Emergency Preparedness EMPG Grant Fund	43

OSAGE COUNTY, KANSAS

For the Year Ended December 31, 2019

TABLE OF CONTENTS (CONT.)

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION (CONT.)

		<u>Page Number</u>
<u>Bond and Interest Fund</u>		
2-26	Bond and Interest Fund	44
<u>Capital Project Fund</u>		
2-27	Capital Project – Bridge Bonds Fund.....	45
<u>Trust Funds</u>		
2-28	Special Law Enforcement Trust Fund.....	46
2-29	Law Enforcement Equipment Fund.....	47
2-30	County Attorney's Training Fund	48
2-31	Registered Sex Offender Fund	49
2-32	Special Prosecutor's Trust Fund.....	50
Schedule 3	Agency Funds – Schedule of Receipts and Disbursements - Regulatory Basis.....	51
<u>OTHER SUPPLEMENTAL INFORMATION</u>		
Schedule 4	Detailed Receipts, Disbursements and Balances – Regulatory Basis - Agency Funds.....	52 – 53
Schedule 5	Reconciliation of 2018 Tax Roll	54



**SWINDOLL
JANZEN
HAWK &
LOYD, LLC**

Certified Public Accountants

Helping you get from where you **a**re to where you want to **b**

INDEPENDENT AUDITOR'S 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 of Osage County, Kansas, a Municipality, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

Hutchinson Office 129 W. 2nd, Ste. A Hutchinson, KS 67504 620.662.3358	McPherson Office 123 S. Main McPherson, KS 67460 620.241.1826	Newton Office 3179 North Main Ste. A North Newton, KS 67117 316.282.9905	Wichita Office 220 W. Douglas, Ste. 300 Wichita, KS 67202 316.265.5600
--	---	--	--

www.sjhl.com

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 Osage County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and 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 Osage County, Kansas as of December 31, 2019, or changes in its financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Osage County, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Emphasis of Matter

As discussed in Note 12 to the financial statement, the County made prior period adjustments due to the change in software in the prior year. This change was retroactively applied to prior year in the regulatory – required supplementary information. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2019 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 disbursements-agency funds, regulatory basis detailed receipts, disbursements and balances-agency funds, and reconciliation of 2018 tax roll (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the 2019 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 2019 basic financial statement. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Osage County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated September 24, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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 at the following link <http://www.admin.ks.gov/offices/oar/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial

statement. Such 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk & Loyd, LLC
McPherson, Kansas

September 16, 2020

OSAGE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2019

Fund	Beginning Unencumbered Cash Balance 01/01/2019 (Restated)		Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2019		Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2019
GENERAL FUND:								
General Fund	\$ 3,179,405		\$ 5,728,206	\$ 5,299,828	\$ 3,607,783		\$ 384,908	\$ 3,992,691
SPECIAL PURPOSE FUNDS:								
Ambulance Fund	30,420		753,217	767,169	16,468		-	16,468
Appraiser's Cost Fund	16,494		306,409	284,910	37,993		-	37,993
Diversion Fees Fund	39,679		42,556	33,707	48,528		3,638	52,166
Election Fund	107,910		104,828	47,837	164,901		369	165,270
911 Cell Surcharge Fund	213,442		114,700	72,542	255,600		2,710	258,310
Employee Benefit Fund	577,313		1,824,877	2,415,873	(13,683)		180,415	166,732
Federal Owned Land Entitlement Fund	231,168		94,639	39,478	286,329		10,840	297,169
Health Fund	75,378		228,339	206,459	97,258		13,971	111,229
Noxious Weed Fund	59,421		221,106	267,820	12,707		3,351	16,058
Noxious Weed Capital Outlay Fund	10,229		-	-	10,229		-	10,229
Register of Deeds Technology Fund	26,642		9,568	202	36,008		-	36,008
County Clerk Technology Fund	3,515		6,239	-	9,754		-	9,754
County Treasurer Technology Fund	3,515		6,083	-	9,598		-	9,598
County Treasurer Auto Reimbursement Fund	(2,960)		149,380	73,598	72,822		71	72,893
Road and Bridge Fund	198,172		3,454,279	3,553,683	98,768		209,882	308,650
Road Machinery, Bridge Building and Equipment Fund	426,056		500,000	309,478	616,578		-	616,578
Lake Patrol Fund	35,076		80,614	89,866	25,824		-	25,824
Special Alcoholic Rehabilitation Fund	(8,913)		12,497	-	3,584		-	3,584
Special Bridge Fund (68-1135)	1,172,479		479,062	62,725	1,588,816		-	1,588,816
Special Levy - Waste Disposal Fund	500,283		759,039	616,621	642,701		18,028	660,729
Special Parks and Recreation Fund	1,759		1,511	-	3,270		-	3,270
Concealed Weapons Fund	18,585		618	626	18,577		-	18,577
Emergency Preparedness EMPG Grant Fund	26,181		17,770	17,770	26,181		-	26,181
TOTAL SPECIAL PURPOSE FUNDS	3,761,844		9,167,330	8,860,364	4,068,810		443,275	4,512,085

OSAGE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH Regulatory Basis For Year Ended December 31, 2019

Fund	Beginning Unencumbered Cash Balance 01/01/2019 (Restated)	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2019	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2019
BOND AND INTEREST FUND: Bond and Interest Fund	\$ 29,222	\$ 262,966	\$ 263,853	\$ 28,335	\$ -	\$ 28,335
CAPITAL PROJECT FUND: Capital Project - Bridge Bonds Fund	43,776	-	-	43,776	-	43,776
TRUST FUNDS: Special Law Enforcement Trust Fund Law Enforcement Equipment Fund County Attorney's Training Fund Registered Sex Offender Fund Special Prosecutor's Trust Fund	5,770 135 4,885 16,599 26,040	6,511 - 2,793 4,419 -	1,329 - - 2,718 -	10,952 135 7,678 18,300 26,040	- - - - -	10,952 135 7,678 18,300 26,040
TOTAL TRUST FUNDS	53,429	13,723	4,047	63,105	-	63,105
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 7,067,676	\$ 15,172,225	\$ 14,428,092	\$ 7,811,809	\$ 828,183	\$ 8,639,992
Composition of Cash:						
Cash on Hand						\$ 360,226
Checking Account - Citizens State Bank						11,280,181
Checking Account - Lyndon State Bank						985,434
Checking Account - Landmark National Bank						732,212
Checking Account - First National Bank						27,942
Checking Account - Kansas State Bank						28,518
Checking Account - First Security Bank						73,792
Checking Account - Bank of Osage City						36,825
Checking Account - Lyndon State Bank - Law Library						13,386
Certificates of Deposit						4,213,576
Total Cash						17,752,092
Less Agency Funds per Schedule 3						(9,112,100)
TOTAL REPORTING ENTITY (Excluding Agency Funds)						\$ 8,639,992

OSAGE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2019

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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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. enterprise and internal service 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) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG 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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year 2019.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's 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 certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

Spending in funds which are not subject to the legal annual operating budget requirement 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

Inventory of personal property, and a comprehensive inventory for all departments, is now compiled in the software, however, the board did not view and check these inventory lists as required in K.S.A. 19-2687.

According to K.S.A. 10-815, checks that are outstanding two years or more are to be canceled and restored to the fund originally charged. As of December 31, 2019, there were 24 outstanding warrants totaling \$2,747, contrary to statute.

Not all quarterly financial summary publications, (summary of expenditures from each fund and the cash balance of each fund) were published timely as required by K.S.A. 19-228.

Cash-basis violations occurred in the Employee Benefit Fund of \$13,683 and the following Agency Funds: the School Districts of \$574; the Townships of \$45,572; Fish and Game Licenses of \$390; and the Cash Items of \$16,112, contrary to K.S.A. 10-1113.

Budget violations occurred in the County Treasurer Auto Reimbursement Fund of \$71,226 and the Road Machinery, Bridge Building and Equipment Fund of \$66,700, contrary to K.S.A. 79-2935.

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, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$17,378,480 and the bank balance was \$17,576,680. 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 \$15,826,680 was collateralized with securities held by the pledging financial institutions' agents in the County's name and a letter of credit.

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, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions of Principal	Balance End of Year	Interest Paid
General Obligation Bonds Series 2012B	2.00% to 2.50%	12-03-12	\$ 4,260,000	09-01-32	\$ 3,215,000	\$ -	\$ 195,000	\$ 3,020,000	\$ 68,853
Capital Leases:									
Sheriff 2014 Dodge Chargers (3)	2.43%	02-08-16	87,038	02-01-19	19,470	-	19,470	-	480
2015 Case Backhoes	2.38%	04-11-16	65,745	02-01-19	22,334	-	22,334	-	532
2017 Dump Truck	2.28%	09-19-16	167,226	02-01-19	58,208	-	58,208	-	1,299
Sheriff 2016 Dodge Chargers (2)	2.43%	03-07-16	37,450	02-01-19	12,760	-	12,760	-	314
Sheriff 2017 Dodge Chargers (2) and Ford Interceptors (2)	2.47%	05-15-17	55,134	02-01-20	36,949	-	16,249	18,700	813
2013 Caterpillar Grader	3.40%	11-19-18	217,000	02-01-21	217,000	-	73,807	143,193	1,517
2019 Caterpillar Backhoe	2.67%	11-18-19	80,000	02-01-22	-	80,000	-	80,000	-
2002 & 2004 IHC Dump Trucks	3.58%	04-15-19	88,950	02-01-22	-	89,950	-	89,950	-
Total Capital Leases					364,721	169,950	202,828	331,843	5,055
Total Contractual Indebtedness					\$ 3,579,721	\$ 169,950	\$ 397,828	\$ 3,351,843	\$ 73,908

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							
	2020	2021	2022	2023	2024	2025-2028	2030-2032	Total
PRINCIPAL:								
General Obligation Bonds Series 2012B	\$ 200,000	\$ 205,000	\$ 210,000	\$ 215,000	\$ 220,000	\$ 1,180,000	\$ 790,000	\$ 3,020,000
Capital Leases:								
Sheriff 2017 Dodge Chargers (2) and Ford Interceptors (2)	18,700	-	-	-	-	-	-	18,700
2013 Caterpillar Grader	70,387	72,808	-	-	-	-	-	143,195
2019 Caterpillar Backhoe	27,065	26,107	26,808	-	-	-	-	80,000
2002 & 2004 IHC Dump Trucks	29,351	29,757	30,842	-	-	-	-	89,950
Total Capital Leases	145,523	128,670	57,650	-	-	-	-	331,843
TOTAL PRINCIPAL	345,523	333,670	287,860	215,000	220,000	1,180,000	790,000	3,351,843
INTEREST:								
General Obligation Bonds Series 2012B	64,953	60,953	56,853	52,853	48,353	173,403	39,493	496,661
Capital Leases:								
Sheriff 2017 Dodge Chargers (2) and Ford Interceptors (2)	481	-	-	-	-	-	-	481
2013 Caterpillar Grader	4,936	2,517	-	-	-	-	-	7,453
2019 Caterpillar Backhoes	439	1,417	716	-	-	-	-	2,572
2002 & 2004 IHC Dump Trucks	2,608	2,203	1,118	-	-	-	-	5,929
Total Capital Leases	8,444	6,137	1,834	-	-	-	-	16,415
TOTAL INTEREST	73,397	67,090	58,687	52,853	48,353	173,403	39,493	513,076
TOTAL PRINCIPAL AND INTEREST	\$ 418,920	\$ 400,760	\$ 326,337	\$ 267,653	\$ 268,353	\$ 1,363,403	\$ 829,493	\$ 3,864,919

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 K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$381,958 for the year ended December 31, 2019.

Net Pension Liability. At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,188,161. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

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) Death and Disability Other Post Employment Benefits

K.S.A. 74-4927, disabled members in KPERS receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

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

(c) 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:

Years of Service	Per Year
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.

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 2018 to 2019 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
Road and Bridge Fund	Road Machinery, Bridge Building and Equipment Fund	K.S.A. 68-141g	\$ 500,000

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 District 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. RELATED PARTY

An official of Osage County has family members that have a controlling interest in one of the financial institutions where the County has funds deposited. At December 31, 2019, funds deposited at this institution totaled \$1,786,611.

12. PRIOR PERIOD ADJUSTMENT

The County has a prior period adjustment due to the change in software in the prior year. The adjustment was needed to reconcile the beginning unencumbered cash balance as of January 1, 2019 and was adjusted by \$300,996 to the General Fund.

The County has a prior period adjustment due to the change in software in the prior year for payroll. The payroll adjustment was made to the Personal Services line-item in each of the following funds; in the General Fund: the departments of County Commission \$6,118; County Clerk \$12,414; County Treasurer for \$20,232; County Attorney for \$13,329; Register of Deeds for \$10,289; Sheriff for \$117,794; Detention Facility for \$41,518; Courthouse \$6,658; Zoning/Land Development for \$3,995; Emergency Management for \$3,886; County Counselor/Administrator for \$3,750; Council on Aging for \$15,920; Economic Development for \$4,360; Appraiser's Cost Fund for \$15,746; Health Fund for \$13,697; Noxious Weed Fund for \$2,816; Road and Bridge Fund for \$60,681; and the Special Levy - Waste Disposal Fund for \$10,383 for a total payroll adjustment of \$363,586. The net effect of the two adjustments was a \$62,590 decrease as of January 1, 2019.

13. SUBSEQUENT EVENTS

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

The County approved \$167,690 on August 17, 2020 for the demolition and construction project at the transfer station.

The State of Kansas through SPARK (Strengthening People and Revitalizing Kansas) awarded the County funds from the Federal CARES Act, Coronavirus Relief Fund for COVID-19 response and recovery an allocation of \$3,226,543 in 2020. These funds will be used by the County and will also be distributed to local cities, schools and businesses, etc. that apply to the SPARK Committee that was established by the County.

In recent months, the coronavirus (COVID-19) outbreak in the United States has resulted in reduced customer traffic and the temporary closure of operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the County as of the date of this report, management believes that a material impact on the County's financial position and results of future operations is reasonably possible.

OSAGE COUNTY, KANSAS
REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019

SCHEDULE 1

OSAGE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
GENERAL FUND:					
General Fund	\$ 7,321,525	\$ -	\$ 7,321,525	\$ 5,299,828	\$ (2,021,697)
SPECIAL PURPOSE FUNDS:					
Ambulance Fund	795,015	-	795,015	787,169	(27,846)
Appraiser's Cost Fund	301,828	-	301,828	284,910	(16,918)
Election Fund	136,172	-	136,172	47,837	(88,335)
Emergency 911 Fund	35,432	-	35,432	-	(35,432)
911 Cell Surcharge Fund	347,341	-	347,341	72,542	(274,799)
Employee Benefit Fund	3,150,246	-	3,150,246	2,415,873	(734,373)
Federal Owned Land Entitlement Fund	293,730	-	293,730	39,478	(254,252)
Health Fund	272,919	-	272,919	206,459	(66,460)
Noxious Weed Fund	310,071	-	310,071	287,820	(42,251)
Noxious Weed Capital Outlay Fund	15,229	-	15,229	-	(15,229)
Register of Deeds Technology Fund	56,506	-	56,506	202	(56,304)
County Clerk Technology Fund	23,994	-	23,994	-	(23,994)
County Treasurer Technology Fund	23,994	-	23,994	-	(23,994)
County Treasurer Auto Reimbursement Fund	2,372	-	2,372	73,598	71,226
Road and Bridge Fund	4,210,527	-	4,210,527	3,553,683	(656,844)
Road Machinery, Bridge Building and Equipment Fund	242,778	-	242,778	309,478	66,700
Lake Patrol Fund	144,541	-	144,541	89,866	(54,675)
Special Alcoholic Rehabilitation Fund	86,225	-	86,225	-	(86,225)
Special Bridge Fund (68-1135)	958,356	-	958,356	62,725	(895,631)
Special Levy -					
Waste Disposal Fund	1,201,014	-	1,201,014	616,621	(584,393)
Special Parks and Recreation Fund	7,834	-	7,834	-	(7,834)
BOND AND INTEREST FUND:					
Bond and Interest Fund	295,695	-	295,695	263,853	(31,842)
TRUST FUND:					
Special Law Enforcement Trust Fund	274,856	-	274,856	1,329	(273,527)

OSAGE COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual (Restated)	2019			Variance- Over (Under)
		Actual	Budget		
Receipts					
Taxes and Intergovernmental Revenue -					
Ad valorem property tax	\$ 3,606,839	\$ 3,366,017	\$ 3,478,369	\$ (112,352)	
Back tax collections	91,474	50,470	-	50,470	
Motor vehicle tax	406,239	518,480	431,651	86,829	
Recreational vehicle tax	8,621	-	11,181	(11,181)	
16/20M vehicle tax	-	-	18,418	(18,418)	
Commercial tax	-	-	12,136	(12,136)	
Watercraft tax	-	-	8,971	(8,971)	
Local sales tax	836,113	742,826	675,000	67,826	
Rental excise tax	-	-	19	(19)	
Federal flood control	9,339	27,299	10,279	17,020	
Local Alcoholic Liquor Fund	322	1,511	4,040	(2,529)	
Neighborhood revitalization rebate	-	-	(13,926)	13,926	
Total Taxes and Intergovernmental Revenue	4,958,947	4,706,603	4,636,138	70,465	
Licenses and Fees -					
Cereal malt beverage	1,426	600	-	600	
Zoning fees	27,182	28,675	20,000	8,675	
County officer's fees	146,247	189,632	75,000	114,632	
Diversion fee	15	-	-	-	
Game license fees	308	420	2,300	(1,880)	
Jail board	-	-	5,000	(5,000)	
Mortgage registration fees	30,374	15,422	50,000	(34,578)	
Franchise fees	-	-	800	(800)	
Total Licenses and Fees	205,552	234,749	153,100	81,649	
Fines, Forfeitures and Penalties -					
Interest and penalties on taxes	11,215	111,516	10,000	101,516	
Use of Money and Property -					
Copies	9,843	10,828	2,500	8,328	
Interest on idle funds	89,736	173,862	-	173,862	
Total Use of Money and Property	99,579	184,690	2,500	182,190	
Miscellaneous -					
Wage reimbursements -					
Special auto	63,214	134,867	15,000	119,867	
Council on Aging	130,200	139,498	-	139,498	
Special auto close out	32,242	8,819	-	8,819	

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual (Restated)	Actual	Budget	
Receipts (cont.)				
Miscellaneous (cont.) -				
School resource officer	\$ 62,800	\$ 87,000	\$ 50,000	\$ 37,000
Sheriff's fees	812	930	-	930
Fees for Neighborhood Revitalization and misc.	194,146	11,480	-	11,480
KDOT for public transportation	-	32,036	32,000	36
Miscellaneous	41,388	52,206	-	52,206
Reimbursements	21,464	23,812	25,000	(1,188)
Total Miscellaneous	546,266	490,648	122,000	368,648
Total Receipts	5,821,559	5,728,206	\$ 4,923,738	\$ 804,468
Expenditures				
County Commission -				
Personal services	72,946	81,333	\$ 71,643	\$ 9,690
Contractual services	3,502	3,427	2,850	577
Travel expense	7,377	7,664	7,000	664
Total County Commission	83,825	92,424	81,493	10,931
County Clerk -				
Personal services	149,076	152,761	148,970	3,791
Contractual services	(414)	4,215	5,000	(785)
Commodities	5,689	6,968	10,000	(3,032)
Capital outlay	-	-	10,000	(10,000)
Total County Clerk	154,351	163,944	173,970	(10,026)
County Treasurer -				
Personal services	219,260	274,612	118,437	156,175
Contractual services	15,751	20,185	25,000	(4,815)
Commodities	20,582	29,507	25,000	4,507
Total County Treasurer	255,593	324,304	168,437	155,867
County Attorney -				
Personal services	185,923	166,148	159,952	6,196
Contractual services	13,157	12,668	7,968	4,700
Commodities	7,281	11,661	5,000	6,661
Total County Attorney	206,361	190,477	172,920	17,557

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			
	2018 Actual (Restated)	Actual	Budget	Variance- Over (Under)
Expenditures (cont.)				
Register of Deeds -				
Personal services	\$ 125,026	\$ 127,416	\$ 129,330	\$ (1,914)
Contractual services	2,424	2,537	4,000	(1,463)
Commodities	3,267	3,474	5,000	(1,526)
Total Register of Deeds	130,717	133,427	138,330	(4,903)
Sheriff -				
Personal services	1,409,912	1,456,108	1,264,694	191,414
Contractual services	192,836	213,882	186,211	27,671
Commodities	280,244	334,601	121,108	213,493
Capital outlay	66,790	-	50,000	(50,000)
2018 Dodge & Ford outright purchase	-	-	90,000	(90,000)
Lease purchase - 2014 Dodge Chargers (3)	19,949	19,949	19,949	-
Lease purchase - 2018 Dodge Chargers (2)	13,074	13,074	13,074	-
Lease purchase - 2017 Dodge (2) & Ford (2)	19,162	19,162	19,162	-
Total Sheriff	2,001,967	2,056,776	1,764,198	292,578
Detention Facility -				
Personal services	449,779	464,784	400,000	64,784
Contractual services	113,613	111,383	70,000	41,383
Commodities	81,971	73,782	67,974	5,808
Capital outlay	-	-	18,000	(18,000)
Garage door	-	-	10,000	(10,000)
Jail camera	-	-	40,000	(40,000)
Holding cell	-	-	35,000	(35,000)
Total Detention Facility	645,363	649,949	640,974	8,975
Judicial -				
Contractual services	118,634	116,244	134,624	(18,380)
Commodities	28,192	27,028	10,000	17,028
Capital outlay	-	-	500	(500)
Total Judicial	146,826	143,272	145,124	(1,852)
Courthouse -				
Personal services	86,298	127,509	79,373	48,136
Contractual services	303,431	262,583	325,000	(62,417)
Commodities	68,665	47,661	40,000	7,661
County building maintenance	-	7,410	585,587	(578,177)
Juvenile detention costs	2,600	650	40,000	(39,350)
County phone system	-	-	100,000	(100,000)
Lease purchase - Courthouse improvements	134,907	-	-	-
Total Courthouse	595,901	445,813	1,169,960	(724,147)

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual (Restated)	Actual	Budget	
Expenditures (cont.)				
Zoning/Land Development -				
Personal services	\$ 49,964	\$ 52,618	\$ 44,242	\$ 8,376
Contractual services	17,852	12,857	14,000	(1,143)
Commodities	2,308	2,420	5,000	(2,580)
Capital outlay	-	-	7,000	(7,000)
Sanitarian fees	11,989	11,911	22,000	(10,089)
Total Zoning/Land Development	82,113	79,806	92,242	(12,436)
IT Department -				
Contractual services	18,888	34,487	33,000	1,487
Commodities	62,084	76,921	100,000	(23,079)
IT contract	-	-	60,000	(60,000)
Total IT Department	80,972	111,408	193,000	(81,592)
Emergency Management -				
Personal services	43,213	56,294	45,184	11,110
Contractual services	4,717	5,377	5,500	(123)
Commodities	3,179	4,900	8,000	(3,100)
Capital outlay	-	1,242	2,500	(1,258)
Total Emergency Management	51,109	67,813	61,184	6,629
County Counselor/Administrator -				
Personal services	55,421	60,000	45,000	15,000
Contractual services	734	397	500	(103)
Commodities	-	-	7,000	(7,000)
County tax sale	-	145	20,000	(19,855)
Total County Counselor/Administrator	56,155	60,542	72,500	(11,958)
Council on Aging -				
Personal services	99,512	188,829	44,200	144,629
Contractual services	36,769	58,210	53,180	5,030
Travel expense	7,837	7,851	2,600	5,251
Capital outlay	-	-	5,000	(5,000)
Total Council on Aging	144,118	254,890	104,980	149,910

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			
	2018 Actual (Restated)	Actual	Budget	Variance- Over (Under)
Expenditures (cont.)				
Economic Development -				
Personal services	\$ 48,326	\$ 58,763	\$ 50,232	\$ 8,531
Contractual services	3,104	2,830	5,468	(2,638)
Commodities	991	800	3,500	(2,700)
Capital outlay	-	-	1,000	(1,000)
Total Economic Development	<u>52,421</u>	<u>62,393</u>	<u>60,200</u>	<u>2,193</u>
General Public Transportation -				
Personal services	88,704	-	181,597	(181,597)
Contractual services	32,876	41,752	39,210	2,542
Commodities	68,868	66,194	33,875	32,319
Capital outlay	-	-	14,000	(14,000)
Total General Public Transportation	<u>190,448</u>	<u>107,946</u>	<u>268,682</u>	<u>(160,736)</u>
Historical Society -				
Contractual services	<u>16,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Soil Conservation -				
Contractual services	<u>30,000</u>	<u>31,000</u>	<u>31,000</u>	<u>-</u>
Special Fair -				
Contractual services	<u>10,000</u>	<u>8,000</u>	<u>15,500</u>	<u>(7,500)</u>
Mental Health -				
Contractual services	<u>105,000</u>	<u>110,000</u>	<u>110,000</u>	<u>-</u>
Mentally Handicapped -				
Contractual services	<u>34,332</u>	<u>34,332</u>	<u>34,332</u>	<u>-</u>
Other -				
Auditing, budget and consultation	101,187	122,287	90,000	32,287
Tax foreclosure fees	19,345	7,002	3,000	4,002
Resource Center Independent Living	8,000	8,000	8,000	-
Heritage Trust Fund	-	-	4,000	(4,000)
SOS	8,000	10,000	10,000	-
CASA	4,000	4,000	4,000	-
Treasurer's expense - refunds	5,879	23	-	23
Cash forward	-	-	1,683,499	(1,683,499)
Total Other	<u>146,411</u>	<u>151,312</u>	<u>1,802,499</u>	<u>(1,651,187)</u>
Total Expenditures	<u>5,219,983</u>	<u>5,299,828</u>	<u>\$ 7,321,525</u>	<u>\$ (2,021,697)</u>
Receipts Over (Under) Expenditures				
Unencumbered Cash, Beginning	601,576	428,378		
Unencumbered Cash, Ending	<u>2,577,829</u>	<u>3,179,405</u>		
	<u>\$ 3,179,405</u>	<u>\$ 3,607,783</u>		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 511,217	\$ 672,463	\$ 695,901	\$ (23,438)
Back tax collections	13,211	7,702	996	6,706
Motor vehicle tax	54,646	73,052	61,129	11,923
Recreational vehicle tax	1,337	-	1,584	(1,584)
16/20M vehicle tax	-	-	2,608	(2,608)
Commerical tax	-	-	1,719	(1,719)
Watercraft tax	-	-	1,271	(1,271)
Rental excise tax	-	-	4	(4)
Neighborhood revitalization rebate	-	-	(2,786)	2,786
 Total Receipts	 580,411	 753,217	 \$ 762,426	 \$ (9,209)
Expenditures				
Contract payments	561,255	767,169	\$ 780,015	\$ (12,846)
Cash forward	-	-	15,000	(15,000)
 Total Expenditures	 561,255	 767,169	 \$ 795,015	 \$ (27,846)
Receipts Over (Under) Expenditures	19,156	(13,952)		
Unencumbered Cash, Beginning	11,264	30,420		
Unencumbered Cash, Ending	\$ 30,420	\$ 16,468		

SCHEDULE 2-3

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

APPRAISER'S COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 224,988	\$ 263,206	\$ 271,904	\$ (8,698)
Back tax collections	7,554	3,740	993	2,747
Motor vehicle tax	31,589	32,973	26,863	6,110
Recreational vehicle tax	773	-	696	(696)
16/20M vehicle tax	-	-	1,146	(1,146)
Commercial tax	-	-	755	(755)
Watercraft tax	-	-	558	(558)
Rental excise tax	-	-	2	(2)
Neighborhood revitalization rebate	-	-	(1,089)	1,089
Miscellaneous	56,330	6,490	-	6,490
 Total Receipts	 321,234	 306,409	 \$ 301,828	 \$ 4,581
Expenditures				
Personal services	215,744	191,927	\$ 223,994	\$ (32,067)
Contractual services	86,451	67,578	54,000	13,578
Commodities	30,492	25,405	23,834	1,571
 Total Expenditures	 332,687	 284,910	 \$ 301,828	 \$ (16,918)
Receipts Over (Under) Expenditures	(11,453)	21,499		
Unencumbered Cash, Beginning	<u>27,947</u>	<u>16,494</u>		
Unencumbered Cash, Ending	<u>\$ 16,494</u>	<u>\$ 37,993</u>		

SCHEDULE 2-4

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

DIVERSION FEES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
Diversion fees	\$ 29,524	\$ 42,556
Expenditures		
Commodities	<u>25,171</u>	<u>33,707</u>
Receipts Over (Under) Expenditures	4,353	8,849
Unencumbered Cash, Beginning	<u>35,326</u>	<u>39,679</u>
Unencumbered Cash, Ending	<u>\$ 39,679</u>	<u>\$ 48,528</u>

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 91,356	\$ 90,932	\$ 94,014	\$ (3,082)
Back tax collections	1,736	1,183	534	649
Motor vehicle tax	6,577	12,713	10,951	1,762
Recreational vehicle tax	161	-	284	(284)
16/20M vehicle tax	-	-	467	(467)
Commerical tax	-	-	308	(308)
Watercraft tax	-	-	228	(228)
Neighborhood revitalization rebate	-	-	(376)	376
 Total Receipts	 99,830	 104,828	 \$ 106,410	 \$ (1,582)
Expenditures				
Personal services	11,485	10,845	\$ 14,000	\$ (3,155)
Commodities	42,393	36,992	55,000	(18,008)
Capital outlay	-	-	7,172	(7,172)
Equipment expense	121	-	-	-
IT maintenance	-	-	20,000	(20,000)
New voting machines	-	-	40,000	(40,000)
 Total Expenditures	 53,999	 47,837	 \$ 136,172	 \$ (88,335)
Receipts Over (Under) Expenditures	45,831	56,991		
Unencumbered Cash, Beginning	62,079	107,910		
Unencumbered Cash, Ending	 \$ 107,910	 \$ 164,901		

SCHEDULE 2-6

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, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2019</u>			<u>Variance- Over (Under)</u>
	<u>2018 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contractual services	36,176	-	\$ 35,432	\$ (35,432)
Transfer to 911 Cell Surcharge Fund	3,256	-	-	-
Total Expenditures	39,432	-	\$ 35,432	\$ (35,432)
Receipts Over (Under) Expenditures	(39,432)	-		
Unencumbered Cash, Beginning	39,432	-		
Unencumbered Cash, Ending	\$ -	\$ -		

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, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019				Variance- Over (Under)
	2018 Actual	Actual	Budget		
Receipts					
Surcharge fees	\$ 111,157	\$ 114,700	\$ 125,000	\$ (10,300)	
Transfer from Emergency 911 Fund	<u>3,256</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Receipts	114,413	114,700	\$ 125,000	\$ (10,300)	
Expenditures					
Capital outlay	58,812	72,542	\$ 347,341	\$ (274,799)	
Receipts Over (Under) Expenditures	55,601	42,158			
Unencumbered Cash, Beginning	157,841	213,442			
Unencumbered Cash, Ending	\$ 213,442	\$ 255,600			

OSAGE COUNTY, KANSAS**SPECIAL PURPOSE FUND****EMPLOYEE BENEFIT FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For the Year Ended December 31, 2019****(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 1,317,087	\$ 1,607,324	\$ 1,660,625	\$ (53,301)
Back tax collections	48,004	22,962	1,077	21,885
Motor vehicle tax	198,294	194,447	157,177	37,270
Recreational vehicle tax	4,851	-	4,072	(4,072)
16/20M vehicle tax	-	-	6,707	(6,707)
Commerical tax	-	-	4,419	(4,419)
Watercraft tax	-	-	3,267	(3,267)
Rental excise tax	-	-	12	(12)
Neighborhood revitalization rebate	-	-	(6,648)	6,648
Miscellaneous	1,405	-	-	-
Withheld from salaries and other collections/employee contributions	500,644	144	750,000	(749,856)
Total Receipts	2,070,285	1,824,877	\$ 2,580,708	\$ (755,831)
Expenditures				
Social Security	659,576	352,457	\$ 650,000	\$ (297,543)
Kansas Public Employees Retirement	505,380	459,313	675,000	(215,687)
Worker's compensation	117,652	153,348	125,000	28,348
Life insurance premiums	30,033	734	82,756	(82,022)
Prepaid legal services	1,974	-	-	-
Unemployment insurance	12,351	16,475	16,410	65
Medical insurance premiums	1,216,756	1,433,546	1,513,390	(79,844)
Miscellaneous	13,501	-	-	-
Cash forward	-	-	87,690	(87,690)
Total Expenditures	2,557,223	2,415,873	\$ 3,150,246	\$ (734,373)
Receipts Over (Under) Expenditures	(486,938)	(590,996)		
Unencumbered Cash, Beginning	1,064,251	577,313		
Unencumbered Cash, Ending	\$ 577,313	\$ (13,683)		

SCHEDULE 2-9

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

FEDERAL OWNED LAND ENTITLEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
U.S. Treasury	\$ 38,324	\$ 94,639	\$ 90,000	\$ 4,639
Expenditures				
Capital outlay	80,886	39,478	\$ 293,730	\$ (254,252)
Receipts Over (Under) Expenditures	(42,562)	55,161		
Unencumbered Cash, Beginning	273,730	231,168		
Unencumbered Cash, Ending	\$ 231,168	\$ 286,329		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 103,937	\$ 103,245	\$ 106,700	\$ (3,455)
Back tax collections	2,605	1,564	639	925
Motor vehicle tax	12,296	14,984	12,428	2,556
Recreational vehicle tax	301	-	322	(322)
16/20M vehicle tax	-	-	530	(530)
Commercial tax	-	-	349	(349)
Watercraft tax	-	-	258	(258)
Rental excise tax	-	-	1	(1)
Neighborhood revitalization rebate	-	-	(427)	427
Fees and other -				
State reimbursements -				
Bioterrorism/Pan flu	18,016	10,789	10,000	789
General health - formula	8,060	14,897	10,000	4,897
Child care	7,772	6,593	10,000	(3,407)
Child health	14,900	12,661	10,000	2,661
Foundational Public Health Service	6,022	(337)	-	(337)
Other -				
Topeka/Shawnee Co. health department-W.I.C.	17,993	22,096	20,000	2,096
Program fees	32,672	41,847	40,000	1,847
Total Receipts	224,574	228,339	\$ 220,800	\$ 7,539
Expenditures				
Personal services	154,655	159,082	158,000	\$ 1,082
Contractual services	22,344	26,575	38,000	(11,425)
Commodities	34,227	20,802	30,000	(9,198)
Capital outlay	-	-	27,776	(27,776)
Travel expense	-	-	1,000	(1,000)
Cash forward	-	-	18,143	(18,143)
Total Expenditures	211,226	206,459	\$ 272,919	\$ (66,460)
Receipts Over (Under) Expenditures	13,348	21,880		
Unencumbered Cash, Beginning	62,030	75,378		
Unencumbered Cash, Ending	\$ 75,378	\$ 97,258		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 82,424	\$ 82,162	\$ 84,879	\$ (2,717)
Back tax collections	1,720	1,097	390	707
Motor vehicle tax	7,520	11,658	9,887	1,771
Recreational vehicle tax	160	-	256	(256)
16/20M vehicle tax	-	-	422	(422)
Commercial tax	-	-	278	(278)
Watercraft tax	-	-	206	(206)
Neighborhood revitalization rebate	-	-	(340)	340
Chemical sales and fees	183,675	126,189	190,000	(63,811)
Total Receipts	275,499	221,106	\$ 285,978	\$ (64,872)
Expenditures				
Personal services	38,296	44,730	\$ 45,000	\$ (270)
Contractual services	8,912	8,315	7,500	815
Commodities	185,754	202,100	229,328	(27,228)
Capital outlay	-	12,675	-	12,675
Transfer to Noxious Weed Capital Outlay Fund	-	-	5,000	(5,000)
Cash forward	-	-	23,243	(23,243)
Total Expenditures	232,962	267,820	\$ 310,071	\$ (42,251)
Receipts Over (Under) Expenditures	42,537	(46,714)		
Unencumbered Cash, Beginning	16,884	59,421		
Unencumbered Cash, Ending	\$ 59,421	\$ 12,707		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Transfer from Noxious Weed	\$ -	\$ -	\$ 5,000	\$ (5,000)
Expenditures				
Capital outlay	\$ -	\$ -	\$ 15,229	\$ (15,229)
Receipts Over (Under) Expenditures				
Unencumbered Cash, Beginning		10,229	10,229	
Unencumbered Cash, Ending	\$ 10,229	\$ 10,229		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDREGISTER OF DEEDS TECHNOLOGY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts Fees	\$ 19,157	\$ 9,568	\$ 20,000	\$ (10,432)
Expenditures Capital outlay	29,021	202	\$ 56,506	\$ (56,304)
Receipts Over (Under) Expenditures	(9,864)	9,366		
Unencumbered Cash, Beginning	36,506	26,642		
Unencumbered Cash, Ending	<u>\$ 26,642</u>	<u>\$ 36,008</u>		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDCOUNTY CLERK TECHNOLOGY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts Fees	\$ 4,521	\$ 6,239	\$ 5,000	\$ 1,239
Expenditures Commodities	15,000	-	\$ 23,994	\$ (23,994)
Receipts Over (Under) Expenditures	(10,479)	6,239		
Unencumbered Cash, Beginning	13,994	3,515		
Unencumbered Cash, Ending	\$ 3,515	\$ 9,754		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDCOUNTY TREASURER TECHNOLOGY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts Fees	\$ 4,521	\$ 6,083	\$ 5,000	\$ 1,083
Expenditures Commodities	15,000	-	\$ 23,994	\$ (23,994)
Receipts Over (Under) Expenditures	(10,479)	6,083		
Unencumbered Cash, Beginning	13,994	3,515		
Unencumbered Cash, Ending	\$ 3,515	\$ 9,598		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY TREASURER AUTO REIMBURSEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts Fees	\$ 376	\$ 149,380	\$ -	\$ 149,380
Expenditures Commodities	5,708	73,598	\$ 2,372	\$ 71,226
Receipts Over (Under) Expenditures	(5,332)	75,782		
Unencumbered Cash, Beginning	2,372	(2,960)		
Unencumbered Cash, Ending	\$ (2,960)	\$ 72,822		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDROAD AND BRIDGE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)	
	2018 Actual	Actual	Budget		
Receipts					
Ad valorem property tax	\$ 2,158,600	\$ 2,242,579	\$ 2,319,420	\$ (76,841)	
Back tax collections	51,596	30,606	3,823	26,783	
Motor vehicle tax	221,581	307,699	258,286	49,413	
Recreational vehicle tax	5,421	-	6,691	(6,691)	
16/20M vehicle tax	-	-	11,021	(11,021)	
Commercial tax	-	-	7,262	(7,262)	
Watercraft tax	-	-	5,369	(5,369)	
Neighborhood revitalization rebate	-	-	13	(13)	
Special city and county highway - State fuel tax	644,031	639,726	575,789	63,937	
Reimbursements	192,086	233,410	158,000	75,410	
Miscellaneous	20	259	-	259	
Neighborhood revitalization rebate	-	-	(9,286)	9,286	
Total Receipts	3,273,335	3,454,279	\$ 3,336,388	\$ 117,891	
Expenditures					
Administration -					
Personal services	659,829	661,285	\$ 65,127	\$ 596,158	
Commodities	51,295	50,921	45,619	5,302	
Blacktop road maintenance -					
Personal services	-	-	136,766	(136,766)	
Commodities	1,115,748	1,050,940	1,107,847	(56,907)	
Gravel road maintenance -					
Personal services	-	-	319,118	(319,118)	
Commodities	704,053	629,275	775,000	(145,725)	
Bridge construction -					
Personal services	-	-	97,689	(97,689)	
Contractual services	40	-	200,000	(200,000)	
Maintenance shop -					
Personal services	-	-	32,563	(32,563)	
Commodities	685,987	661,262	459,549	201,713	
Fuel purchases	-	-	158,556	(158,556)	
Other -					
Transfer to Road Machinery, Bridge Building and Equipment Fund	580,000	500,000	110,000	390,000	
Cash forward	-	-	702,693	(702,693)	
Total Expenditures	3,796,952	3,553,683	\$ 4,210,527	\$ (656,844)	
Receipts Over (Under) Expenditures	(523,617)	(99,404)			
Unencumbered Cash, Beginning	721,789	198,172			
Unencumbered Cash, Ending	\$ 198,172	\$ 98,768			

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, 2019****(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Transfer from Road and Bridge Fund	\$ 580,000	\$ 500,000	\$ 110,000	\$ 390,000
Miscellaneous	<u>24,816</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>604,816</u>	<u>500,000</u>	<u>\$ 110,000</u>	<u>\$ 390,000</u>
Expenditures				
Capital outlay	301,538	176,647	\$ 185,271	\$ (8,624)
Lease purchase - 2013 Caterpillar Motor Grader	<u>-</u>	75,323	<u>-</u>	75,323
Lease purchase - 2017 dump truck	57,508	57,508	57,507	1
Lease purchase - 2016 Landoll Trailer	<u>24,047</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>383,093</u>	<u>309,478</u>	<u>\$ 242,778</u>	<u>\$ 66,700</u>
Receipts Over (Under) Expenditures	221,723	190,522		
Unencumbered Cash, Beginning	<u>204,333</u>	<u>426,056</u>		
Unencumbered Cash, Ending	<u>\$ 426,056</u>	<u>\$ 616,578</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, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Federal government contract	\$ 80,030	\$ 80,614	\$ 100,000	\$ (19,386)
Expenditures				
Personal services	42,933	56,424	\$ 40,000	\$ 16,424
Contractual services	12,836	6,973	25,000	(18,027)
Commodities	48,726	26,469	50,000	(23,531)
Capital outlay	-	-	29,541	(29,541)
Total Expenditures	104,495	89,866	\$ 144,541	\$ (54,675)
Receipts Over (Under) Expenditures		(24,465)	(9,252)	
Unencumbered Cash, Beginning		59,541	35,076	
Unencumbered Cash, Ending	\$ 35,076	\$ 25,824		

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, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2019</u>			<u>Variance- Over (Under)</u>
	<u>2018 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Local Alcoholic Liquor Fund	\$ 8,662	\$ 12,497	\$ 30,000	\$ (17,503)
Expenditures				
Mental Health Association of East Central Kansas	43,800	-	\$ 86,225	\$ (86,225)
Receipts Over (Under) Expenditures	(35,138)	12,497		
Unencumbered Cash, Beginning	26,225	(8,913)		
Unencumbered Cash, Ending	\$ (8,913)	\$ 3,584		

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, 2019****(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Ad valorem tax	\$ 129,464	\$ 128,666	\$ 132,904	\$ (4,238)
Back tax collections	3,736	1,975	447	1,528
Motor vehicle tax	15,370	18,676	15,480	3,196
Recreational vehicle tax	376	-	401	(401)
16/20M vehicle tax	-	-	661	(661)
Commercial tax	-	-	435	(435)
Watercraft tax	-	-	322	(322)
Rental excise tax	-	-	1	(1)
Neighborhood revitalization rebate	-	-	(532)	532
Miscellaneous	-	2,386	-	2,386
Wind farm	-	190,000	-	190,000
Department of Transportation - Connecting Links	<u>123,024</u>	<u>137,359</u>	<u>-</u>	<u>137,359</u>
Total Receipts	<u>271,970</u>	<u>479,062</u>	<u>\$ 150,119</u>	<u>\$ 328,943</u>
Expenditures				
Contractual services	106,319	10,485	\$ 905,670	\$ (895,185)
Commodities	25,965	52,240	24,500	27,740
Cash forward	-	-	28,186	(28,186)
Total Expenditures	<u>132,284</u>	<u>62,725</u>	<u>\$ 958,356</u>	<u>\$ (895,631)</u>
Receipts Over (Under) Expenditures	<u>139,686</u>	<u>416,337</u>		
Unencumbered Cash, Beginning	<u>1,032,793</u>	<u>1,172,479</u>		
Unencumbered Cash, Ending	<u>\$ 1,172,479</u>	<u>\$ 1,588,816</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, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019				Variance- Over (Under)
	2018 Actual	Actual	Budget		
Receipts					
Ad valorem tax	\$ 209,979	\$ 208,652	\$ 215,479	\$ (6,827)	
Back tax collections	4,594	3,020	179	2,841	
Motor vehicle tax	25,324	30,321	25,099	5,222	
Recreational vehicle tax	620	-	650	(650)	
16/20M vehicle tax	-	-	1,071	(1,071)	
Commercial tax	-	-	706	(706)	
Watercraft tax	-	-	522	(522)	
Rental excise tax	-	-	1	(1)	
Neighborhood revitalization rebate	-	-	(863)	863	
Dumping fees and landfill charges	495,116	489,633	515,000	(25,367)	
Reimbursed expense	521	27,413	-	27,413	
Total Receipts	736,154	759,039	\$ 757,844	\$ 1,195	
Expenditures					
Personal services	109,894	137,814	\$ 143,263	\$ (5,449)	
Contractual services	399,529	384,576	450,000	(65,424)	
Commodities	60,148	71,366	15,000	56,366	
Capital outlay	-	-	423,735	(423,735)	
Lease purchase-Rice Lake Survivor Series Truck Scale	22,865	22,865	22,865	-	
Lease purchase-2015 backhoe	14,261	-	-	-	
Cash forward	-	-	146,151	(146,151)	
Total Expenditures	606,697	616,621	\$ 1,201,014	\$ (584,393)	
Receipts Over (Under) Expenditures	129,457	142,418			
Unencumbered Cash, Beginning	370,826	500,283			
Unencumbered Cash, Ending	\$ 500,283	\$ 642,701			

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL PARKS AND RECREATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance- Over (Under)
		Actual	Budget	
Receipts				
Local Alcoholic Liquor Fund	\$ 1,005	\$ 1,511	\$ 4,040	\$ (2,529)
Expenditures				
Distribution to cities	4,000	-	\$ 7,834	\$ (7,834)
Receipts Over (Under) Expenditures	(2,995)	1,511		
Unencumbered Cash, Beginning	4,754	1,759		
Unencumbered Cash, Ending	\$ 1,759	\$ 3,270		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

CONCEALED WEAPONS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019 Actual
Receipts		
State of Kansas	\$ 878	\$ 618
Expenditures		
Commodities	<u>1,144</u>	<u>626</u>
Receipts Over (Under) Expenditures	(266)	(8)
Unencumbered Cash, Beginning	<u>18,851</u>	<u>18,585</u>
Unencumbered Cash, Ending	<u>\$ 18,585</u>	<u>\$ 18,577</u>

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, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts		
State of Kansas	\$ 17,865	\$ 17,770
Expenditures		
Commodities	<u>272</u>	<u>17,770</u>
Receipts Over (Under) Expenditures	17,593	-
Unencumbered Cash, Beginning	<u>8,588</u>	<u>26,181</u>
Unencumbered Cash, Ending	<u>\$ 26,181</u>	<u>\$ 26,181</u>

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 219,230	\$ 227,667	\$ 235,121	\$ (7,454)
Back tax collections	6,340	3,463	1,006	2,457
Motor vehicle tax	28,061	31,836	26,201	5,635
Recreational vehicle tax	687	-	679	(679)
16/20M vehicle tax	-	-	1,118	(1,118)
Commerical tax	-	-	737	(737)
Watercraft tax	-	-	545	(545)
Neighborhood revitalization rebate	-	-	(941)	941
Total Receipts	254,318	262,966	\$ 264,466	\$ (1,500)
Expenditures				
Principal	195,000	195,000	\$ 195,000	\$ -
Interest	72,753	68,853	68,853	-
Commission and postage	-	-	19	(19)
Cash basis reserve	-	-	31,823	(31,823)
Total Expenditures	267,753	263,853	\$ 295,695	\$ (31,842)
Receipts Over (Under) Expenditures	(13,435)	(887)		
Unencumbered Cash, Beginning	42,657	29,222		
Unencumbered Cash, Ending	\$ 29,222	\$ 28,335		

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, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019 Actual
Receipts	\$ -	\$ -
Expenditures	- -	- -
Receipts Over (Under) Expenditures	- -	- -
Unencumbered Cash, Beginning	<u>43,776</u>	<u>43,776</u>
Unencumbered Cash, Ending	<u>\$ 43,776</u>	<u>\$ 43,776</u>

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2019			Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Drug control payments	\$ -	\$ -	\$ 1,400	\$ (1,400)
Federal aid	-	-	6,500	(6,500)
Reimbursed expenditures	-	-	20,500	(20,500)
Interest income	-	-	500	(500)
Drug seizure money/forfeitures	345	6,511	200,000	(193,489)
Total Receipts	345	6,511	\$ 228,900	\$ (222,389)
Expenditures				
Contractual services	493	1,329	\$ 5,000	\$ (3,671)
Commodities	-	-	83,862	(83,862)
Capital outlay	-	-	185,994	(185,994)
Total Expenditures	493	1,329	\$ 274,856	\$ (273,527)
Receipts Over (Under) Expenditures	(148)		5,182	
Unencumbered Cash, Beginning	5,918		5,770	
Unencumbered Cash, Ending	\$ 5,770		\$ 10,952	

OSAGE COUNTY, KANSAS

TRUST FUND

LAW ENFORCEMENT EQUIPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019 Actual
Receipts	\$ -	\$ -
Expenditures	—	—
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>135</u>	<u>135</u>
Unencumbered Cash, Ending	<u>\$ 135</u>	<u>\$ 135</u>

SCHEDULE 3

OSAGE COUNTY, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 3,117,522	\$ 28,012,465	\$ 22,401,552	\$ 8,728,435
Bankruptcy	30,430	16,780	6,908	40,302
Delinquent Real Estate Tax	52,353	402,423	320,688	134,088
Delinquent Personal Property - District Court	4,748	11,616	12,156	4,208
Federal Flood Control	-	90,995	90,995	-
Inheritance Tax	44	-	-	44
Local Alcoholic Liquor	21,189	18,229	18,815	20,603
Motor Vehicle Tax	275,915	2,620,151	2,841,480	54,586
HEMP	3,801	-	-	3,801
Total Distributable Funds	<u>\$ 3,506,002</u>	<u>\$ 31,172,659</u>	<u>\$ 25,692,594</u>	<u>\$ 8,986,067</u>
State Funds				
State Educational Building	\$ -	\$ 165,596	\$ 165,596	\$ -
State Institutional Building	-	82,798	82,798	-
State Motor Vehicle Auto Fees	26,237	1,269,613	1,269,532	26,318
Total State Funds	<u>\$ 26,237</u>	<u>\$ 1,518,007</u>	<u>\$ 1,517,926</u>	<u>\$ 26,318</u>
Subdivision Funds				
Northeast Kansas Library Employee Benefit	\$ -	\$ 135,199	\$ 135,199	\$ -
Northeast Kansas Library General	-	17,563	17,563	-
School Districts	(574)	7,407,118	7,407,118	(574)
Fire Districts	2,720	1,151,626	1,110,891	43,455
Townships	-	2,296,660	2,342,232	(45,572)
Cities	-	3,174,587	3,174,587	-
Cemeteries	-	200,858	200,858	-
Sewer District #1	24,850	50,032	39,500	35,382
Watershed Districts	302	198,854	198,089	1,067
Frontier Extension District	-	256,141	256,141	-
Total Subdivision Funds	<u>\$ 27,298</u>	<u>\$ 14,888,638</u>	<u>\$ 14,882,178</u>	<u>\$ 33,758</u>
Other Agency Funds				
Motor Vehicle Sales Tax	\$ 53,655	\$ 638,215	\$ 637,917	\$ 53,953
Fish and Game Licenses	316	8,074	8,780	(390)
Driver's License Fees	1,286	45,928	43,719	3,495
Beer Licenses State Stamp	1,025	-	-	1,025
Pebisco	2,010	-	-	2,010
CCB Grant	5,000	-	-	5,000
Change Checks	6	74,735	71,151	3,590
Cash Items	(4,127)	14,740	26,725	(16,112)
Law Library	9,862	14,674	11,150	13,386
Total Other Agency Funds	<u>\$ 69,033</u>	<u>\$ 796,366</u>	<u>\$ 799,442</u>	<u>\$ 65,957</u>
Grand Total Agency Funds	<u>\$ 3,628,570</u>	<u>\$ 48,375,670</u>	<u>\$ 42,892,140</u>	<u>\$ 9,112,100</u>

OSAGE COUNTY, KANSAS
OTHER SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019

SCHEDULE 5

OSAGE COUNTY, KANSAS

RECONCILIATION OF 2018 TAX ROLL
December 31, 2019

2018 Tax Roll - As Adjusted

County Clerk's abstract of 2018 tax roll	\$ 22,992,000
Adjustments to original tax roll:	
Added taxes	39,444
Abated taxes	(75,744)
Adjusted 2018 tax roll	<u>22,955,700</u>

2018 Tax Roll - Accounted For

Collections during 2018	\$ 3,067,036
Collections during 2019	<u>19,281,358</u>
Neighborhood revitalization refunds	(143,818)
Deduct refunds and cancellations - 2018 and 2019	<u>(37,543)</u>
Net tax roll collections	22,167,033
Delinquent personal property taxes for which tax warrants were issued	24,393
Delinquent real estate taxes entered on the tax sale record	<u>764,292</u> <u>788,685</u>
2018 tax roll accounted for	<u>22,955,718</u>
Difference	\$ <u>(18)</u>