

OSAGE COUNTY, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2022



LOYD GROUP, LLC

Certified Public Accountants

OSAGE COUNTY, KANSAS
For the Year Ended December 31, 2022

BOARD OF COUNTY COMMISSIONERS

Jay Bailey
Chairman

Les Holman

Heather Kuder

LIST OF PRINCIPAL OFFICIALS

Rhonda Beets
County Clerk
and Election

Christine Foster
County Treasurer and
Special Auto

Linda Massey
Register of Deeds

Ryan Fine
Public Works
Director

Matthew Booker
County Appraiser

Tonya Vignery
County Attorney

Chris Wells
Sheriff

Josh Ney
County Counselor

Jackie Patterson
Health Administrator

OSAGE COUNTY, KANSAS

For the Year Ended December 31, 2022

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OSAGE COUNTY, KANSAS

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Osage County
Lyndon, Kansas 66861

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Osage County, Kansas (County), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional 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 basic 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 accompanying supplementary 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.

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, 2021 (not presented herein), and have issued their report thereon dated December 19, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and their 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 <https://admin.ks.gov/offices/oar/municipalservices>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

By D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

Loyd Group, LLC

January 16, 2024

OSAGE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
	01/01/22			12/31/22		12/31/22
GENERAL FUND:						
General Fund	\$ 3,327,414	\$ 7,027,147	\$ 7,340,268	\$ 3,014,293	\$ 509,035	\$ 3,523,328
SPECIAL PURPOSE FUNDS:						
Ambulance Fund	43,604	763,601	767,171	40,034	-	40,034
Appraiser's Cost Fund	67,296	302,327	273,338	96,285	22,978	119,263
Diversion Fees Fund	60,165	30,325	59,371	31,119	222	31,341
Election Fund	268,462	11,571	112,916	167,117	-	167,117
911 Cell Surcharge Fund	339,548	139,855	121,320	358,083	1,552	359,635
Employee Benefit Fund	10,240	2,457,569	2,187,559	280,250	229,034	509,284
Capital Improvement Fund	-	902,409	-	902,409	-	902,409
Federal Owned Land Entitlement Fund	455,495	97,997	150,051	403,441	4,050	407,491
Health Fund	92,963	368,082	238,942	222,103	18,455	240,558
Noxious Weed Fund	34,730	271,855	238,839	67,746	4,544	72,290
Noxious Weed Capital Outlay Fund	10,229	-	-	10,229	-	10,229
Register of Deeds Technology Fund	47,118	22,644	21,518	48,244	(206)	48,038
County Clerk Technology Fund	22,403	5,929	271	28,061	271	28,332
County Treasurer Technology Fund	22,195	5,928	271	27,852	271	28,123
County Treasurer Auto Reimbursement Fund	96,953	133,705	164,176	66,482	123	66,605
Road and Bridge Fund	476,818	2,950,299	3,384,716	42,401	108,143	150,544
Road Machinery, Bridge Building and Equipment Fund	913,145	300,000	93,178	1,119,967	-	1,119,967
Lake Patrol Fund	119,108	183,900	59,989	243,019	-	243,019
Special Alcoholic Rehabilitation Fund	21,944	17,246	-	39,190	-	39,190
Special Bridge Fund (68-1135)	1,593,310	137,273	635,771	1,094,812	-	1,094,812
Special Levy - Waste Disposal Fund	774,055	694,180	687,903	780,332	24,110	804,442
Special Parks and Recreation Fund	2,365	4,313	-	6,678	-	6,678
Concealed Weapons Fund	18,781	1,040	2,854	16,967	-	16,967
SPARK Grant Fund	-	-	-	-	-	-
ARPA Grant Fund	1,548,951	1,548,953	1,515,984	1,581,920	-	1,581,920
Emergency Preparedness EMPG Grant Fund	44,547	19,358	-	63,905	-	63,905
Melvorn LE Fund	-	33,476	1,041	32,435	-	32,435
Quenemo LE Fund	-	33,641	1,970	31,671	-	31,671
Sheriff Radio Sys (800 Proj.) Fund	-	255,915	-	255,915	-	255,915
County Sheriff Vehicle Fund	-	17,300	-	17,300	-	17,300
Municipalities Fight Addiction Fund	-	2,949	-	2,949	-	2,949
County Jail .5% Sales Tax Fund	-	323,465	-	323,465	-	323,465
Project Lifesaver Grant Fund	-	20,000	-	20,000	-	20,000
TOTAL SPECIAL PURPOSE FUNDS	7,084,425	12,057,105	10,719,149	8,422,381	413,547	8,835,928

OSAGE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance 01/01/22	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/22	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/22
BOND AND INTEREST FUND:						
Bond and Interest Fund	\$ 27,311	\$ 417,035	\$ 498,933	\$ (54,587)	\$ -	\$ (54,587)
CAPITAL PROJECT FUND:						
Capital Project - Bridge Bonds 2021 Fund	5,360,224	-	723,824	4,636,400	-	4,636,400
Capital Project - Bridge Bonds Fund	43,776	-	-	43,776	-	43,776
TOTAL CAPITAL PROJECT FUNDS	5,404,000	-	723,824	4,680,176	-	4,680,176
TRUST FUNDS:						
Special Law Enforcement Trust Fund	-	-	-	-	-	-
Law Enforcement Equipment Fund	135	-	-	135	-	135
County Attorney's Training Fund	13,008	1,786	-	14,794	-	14,794
Registered Sex Offender Fund	23,993	5,146	6,741	22,398	-	22,398
Special Prosecutor's Trust Fund	732	-	-	732	-	732
TOTAL TRUST FUNDS	37,868	6,932	6,741	38,059	-	38,059
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 10,520,794	\$ 19,508,219	\$ 18,565,091	\$ 16,100,322	\$ 922,582	\$ 17,022,904
Composition of Cash:						
Cash on Hand						\$ 856,368
Checking Account - Citizens State Bank						19,519,103
Checking Account - Lyndon State Bank						1,584,443
Checking Account - Landmark National Bank						1,946,550
Checking Account - First National Bank						28,269
Checking Account - Kansas State Bank						28,914
Checking Account - First Security Bank						74,365
Checking Account - Bank of Osage City						37,273
Checking Account - Lyndon State Bank - Law Library						11,009
Checking Account - Lyndon State Bank - District Court						60,169
Certificates of Deposit						3,901,000
Total Cash						28,047,463
Less Agency Funds per Schedule 3						(11,024,559)
TOTAL REPORTING ENTITY (Excluding Agency Funds)						\$ 17,022,904

OSAGE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2022

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 for the year 2022:

- 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.

If the municipality is holding a revenue neutral hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral hearing this year.

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

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.

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 violation occurred as of January 1, 2022 in the following Agency Funds: School Districts, Townships, Fish and Game License, and Cash Items. Cash Basis Violations also occurred at December 31, 2022 in the following in the Bond and Interest Fund as of December 31, 2022 and the following Agency Funds: the School Districts, Townships, Fish and Game Licenses, Change Checks, and the Cash Items of contrary to K.S.A. 10-1113. The SPARK Grant Fund have a negative unencumbered cash balance at January 1, 2022 and December 31, 2022, which is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

Budget violations occurred in the Bond and Interest Fund and the County Treasurer Auto Reimbursement Fund, 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, 2022.

At December 31, 2022, the County's carrying amount of deposits was \$28,047,463 and the bank balance was \$25,739,427. 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 \$23,989,427 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, 2022, 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 Refunding and Improvement Bonds Series 2021A	3.00%	6-30-21	\$ 7,380,000	09-01-41	\$ 7,380,000	\$ -	\$ 240,000	\$ 7,140,000	\$ 258,915
Total General Obligation Bonds					7,380,000	-	240,000	7,140,000	258,915
Capital Leases:									
2019 Caterpillar Backhoe	2.67%	11-18-19	80,000	02-01-22	26,808	-	26,808	-	716
2002 & 2004 IHC Dump Trucks	3.58%	04-15-19	89,950	02-01-22	30,842	-	30,842	-	1,118
2020 F-550 Truck	2.14%	08-10-20	50,738	02-01-23	33,809	-	16,726	17,083	724
2022 John Deere Crawler	2.65%	06/27/2022	227,000	02/01/2025	-	227,000	-	227,000	-
Total Capital Leases					91,459	227,000	74,376	244,083	2,558
Total Contractual Indebtedness					\$ 7,471,459	\$ 227,000	\$ 314,376	\$ 7,384,083	\$ 261,473

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								
	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2041	Total
PRINCIPAL:									
General Obligation Refunding and Improvement Bonds Series 2021A	\$ 285,000	\$ 295,000	\$ 300,000	\$ 310,000	\$ 320,000	\$ 1,750,000	\$ 2,025,000	\$ 1,855,000	\$ 7,140,000
Total General Obligation Bonds	285,000	295,000	300,000	310,000	320,000	1,750,000	2,025,000	1,855,000	7,140,000
Capital Leases:									
2020 F-550 Truck	17,083	-	-	-	-	-	-	-	17,083
2022 Crawler Loader	75,277	74,861	76,862	-	-	-	-	-	227,000
Total Capital Leases	92,360	74,861	76,862	-	-	-	-	-	244,083
TOTAL PRINCIPAL	377,360	369,861	376,862	310,000	320,000	1,750,000	2,025,000	1,855,000	7,384,083
INTEREST:									
General Obligation Refunding and Improvement Bonds Series 2021A	214,200	205,650	196,800	187,800	178,500	742,500	464,100	141,150	2,330,700
Total General Obligation Bonds	214,200	205,650	196,800	187,800	178,500	742,500	464,100	141,150	2,330,700
Capital Leases:									
2020 F-550 Truck	365	-	-	-	-	-	-	-	365
2022 Crawler Loader	3,652	4,069	2,067	-	-	-	-	-	9,788
Total Capital Leases	4,017	4,069	2,067	-	-	-	-	-	10,153
TOTAL INTEREST	218,217	209,719	198,867	187,800	178,500	742,500	464,100	141,150	2,340,853
TOTAL PRINCIPAL AND INTEREST	\$ 595,577	\$ 579,580	\$ 575,729	\$ 497,800	\$ 498,500	\$ 2,492,500	\$ 2,489,100	\$ 1,996,150	\$ 9,724,936

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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were \$428,557 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was \$4,582,243.00. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022.

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

(c) Other Employee Benefits

Paid Time Off (PTO) – Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. PTO can be taken as earned.

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

<u>Years of Service</u>	<u>Per Year</u>
0 to 1 year	9 days
After 1 year	15 days
After 10 years	18 days
After 16 years	21 days

Employees are allowed to accrue up to a maximum of 360 hours of PTO. No more than 360 hours of PTO shall be carried into the next calendar year. Any time over 360 hours will be forfeited effective December 31 of the calendar year. .

Upon termination of employment, an employee is entitled to pay for unused accrued PTO leave not to exceed the maximum accrual for years of service as listed above.

(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 2021 to 2022 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:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Capital Improvement Fund	K.S.A. 68-141g	\$ 902,049
Road and Bridge Fund	Road Machinery, Bridge Building and Equipment Fund	K.S.A. 68-141g	<u>300,000</u>
			<u>\$ 1,202,049</u>

9. OTHER RELATIONSHIPS

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

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
2021 Bridge Bonds	<u>\$ 5,350,000</u>	<u>\$ 781,127</u>

12. 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, 2022, funds deposited at this institution totaled \$2,385,285.

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.

OSAGE COUNTY, KANSAS
REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

OSAGE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**Regulatory Basis**

For the Year Ended December 31, 2022

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
GENERAL FUND:					
General Fund	\$ 8,662,793	\$ -	\$ 8,662,793	\$ 7,340,268	\$ (1,322,525)
SPECIAL PURPOSE FUNDS:					
Ambulance Fund	823,480	-	823,480	767,171	(56,309)
Appraiser's Cost Fund	359,524	-	359,524	273,338	(86,186)
Election Fund	196,781	-	196,781	112,916	(83,865)
911 Cell Surcharge Fund	457,666	-	457,666	121,320	(336,346)
Employee Benefit Fund	2,551,000	-	2,551,000	2,187,559	(363,441)
Federal Owned Land Entitlement Fund	565,976	-	565,976	150,051	(415,925)
Health Fund	285,562	-	285,562	238,942	(46,620)
Noxious Weed Fund	295,978	-	295,978	238,839	(57,139)
Noxious Weed Capital Outlay Fund	5,000	-	5,000	-	(5,000)
Register of Deeds Technology Fund	64,854	-	64,854	21,518	(43,336)
County Clerk Technology Fund	12,132	-	12,132	271	(11,861)
County Treasurer Technology Fund	11,924	-	11,924	271	(11,653)
County Treasurer Auto Reimbursement Fund	122,789	-	122,789	164,176	41,387
Road and Bridge Fund	4,046,280	-	4,046,280	3,384,716	(661,564)
Road Machinery, Bridge Building and Equipment Fund	470,845	-	470,845	93,178	(377,667)
Lake Patrol Fund	178,878	-	178,878	59,989	(118,889)
Special Alcoholic Rehabilitation Fund	30,000	-	30,000	-	(30,000)
Special Bridge Fund (68-1135)	1,468,450	-	1,468,450	635,771	(832,679)
Special Levy - Waste Disposal Fund	1,009,522	-	1,009,522	687,903	(321,619)
Special Parks and Recreation Fund	6,398	-	6,398	-	(6,398)
Capital Project Bridge Bond Fund	43,776	-	43,776	-	(43,776)
Capital Improvement Fund	902,409	-	902,409	-	(902,409)
BOND AND INTEREST FUND:					
Bond and Interest Fund	461,419	-	461,419	498,933	37,514
TRUST FUND:					
Special Law Enforcement Trust Fund	228,938	-	228,938	-	(228,938)

OSAGE COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Taxes and Intergovernmental Revenue -				
Ad valorem property tax	\$ 3,401,467	\$ 3,478,151	\$ 3,605,360	\$ (127,209)
Back tax collections	97,661	79,351	-	79,351
Motor vehicle tax	463,815	339,130	388,542	(49,412)
Recreational vehicle tax	-	-	10,734	(10,734)
16/20M vehicle tax	-	-	15,525	(15,525)
Commercial tax	-	-	10,423	(10,423)
Watercraft tax	-	-	6,620	(6,620)
Local sales tax	996,536	1,763,746	800,000	963,746
Rental excise tax	-	-	19	(19)
Federal flood control	15,981	-	10,279	(10,279)
Local Alcoholic Liquor Fund	-	9,653	4,040	5,613
Neighborhood revitalization rebate	-	-	(3,007)	3,007
Total Taxes and Intergovernmental Revenue	<u>4,975,460</u>	<u>5,670,031</u>	<u>4,848,535</u>	<u>821,496</u>
Licenses and Fees -				
Cereal malt beverage	875	1,185	-	1,185
Zoning fees	45,581	26,011	20,000	6,011
County officer's fees	201,897	154,725	75,000	79,725
Game license fees	189	1,661	2,300	(639)
Jail board	25	-	5,000	(5,000)
Mortgage registration fees	17,221	6,647	50,000	(43,353)
Franchise fees	-	-	800	(800)
Total Licenses and Fees	<u>265,788</u>	<u>190,229</u>	<u>153,100</u>	<u>37,129</u>
Fines, Forfeitures and Penalties -				
Interest and penalties on taxes	<u>176,755</u>	<u>179,123</u>	<u>60,000</u>	<u>119,123</u>
Use of Money and Property -				
Copies	27,617	143	2,500	(2,357)
Interest on idle funds	<u>5,209</u>	<u>77,145</u>	<u>-</u>	<u>77,145</u>
Total Use of Money and Property	<u>32,826</u>	<u>77,288</u>	<u>2,500</u>	<u>74,788</u>
Miscellaneous -				
Wage reimbursements -				
Special auto	-	-	50,000	(50,000)
Council on Aging	213,675	168,724	220,000	(51,276)
Special auto close out	-	-	15,000	(15,000)

OSAGE COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
Receipts (cont.)				
Miscellaneous (cont.) -				
School resource officer	\$ 80,736	\$ 85,000	\$ 156,193	\$ (71,193)
Sheriff's fees	751	30,179	-	30,179
Fees for Neighborhood Revitalization and misc.	(4,425)	(47,081)	-	(47,081)
Miscellaneous	445,117	618,614	-	618,614
Reimbursements	136,019	55,040	25,000	30,040
Total Miscellaneous	871,873	910,476	466,193	444,283
Total Receipts	6,322,701	7,027,147	\$ 5,530,328	\$ 1,496,819
Expenditures				
County Commission -				
Personal services	81,199	87,157	\$ 71,643	\$ 15,514
Contractual services	5,984	9,000	2,850	6,150
Travel expense	7,026	5,108	5,000	108
Total County Commission	94,209	101,265	79,493	21,772
County Clerk -				
Personal services	168,296	144,241	152,610	(8,369)
Contractual services	1,944	2,597	5,000	(2,403)
Commodities	7,051	6,485	13,000	(6,515)
Total County Clerk	177,291	153,323	170,610	(17,287)
County Treasurer -				
Personal services	205,998	224,480	118,437	106,043
Contractual services	21,058	40,961	20,000	20,961
Commodities	25,993	24,856	25,000	(144)
Total County Treasurer	253,049	290,297	163,437	126,860
County Attorney -				
Personal services	176,944	229,835	159,952	69,883
Contractual services	15,459	12,651	7,968	4,683
Commodities	9,199	6,165	5,000	1,165
Total County Attorney	201,602	248,651	172,920	75,731

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures (cont.)				
Register of Deeds -				
Personal services	\$ 128,209	\$ 123,629	\$ 129,330	\$ (5,701)
Contractual services	2,134	1,853	4,000	(2,147)
Commodities	3,957	1,848	5,000	(3,152)
Total Register of Deeds	134,300	127,330	138,330	(11,000)
Sheriff -				
Personal services	2,032,870	1,948,318	1,725,224	223,094
Contractual services	283,908	300,695	214,075	86,620
Commodities	455,744	507,722	334,601	173,121
Total Sheriff	2,772,522	2,756,735	2,273,900	482,835
Detention Facility -				
Personal services	513,612	643,018	506,302	136,716
Contractual services	148,383	131,129	116,666	14,463
Commodities	117,713	121,251	82,000	39,251
Capital outlay	-	-	30,000	(30,000)
Total Detention Facility	779,708	895,398	734,968	160,430
Judicial -				
Contractual services	185,197	161,000	148,060	12,940
Commodities	14,437	13,188	5,500	7,688
Total Judicial	199,634	174,188	153,560	20,628
Courthouse -				
Personal services	92,636	116,455	120,000	(3,545)
Contractual services	370,534	304,978	325,000	(20,022)
Commodities	32,420	52,552	40,000	12,552
County building maintenance	54,000	54,000	-	54,000
Juvenile detention costs	(1,876)	-	40,000	(40,000)
Capital Outlay	-	24,083	-	24,083
County phone system	-	7,114	-	7,114
Total Courthouse	547,714	559,182	525,000	34,182

OSAGE COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	2022			Variance- Over (Under)
	2021 Actual	Actual	Budget	
Expenditures (cont.)				
Zoning/Land Development -				
Personal services	\$ 57,517	\$ 58,091	\$ 75,000	\$ (16,909)
Contractual services	25,869	16,337	20,000	(3,663)
Commodities	2,651	1,029	5,000	(3,971)
Sanitarian fees	11,883	15,375	22,000	(6,625)
Total Zoning/Land Development	97,920	90,832	122,000	(31,168)
IT Department -				
Contractual services	90,009	111,375	33,000	78,375
Commodities	68,694	58,768	100,000	(41,232)
IT contract	-	-	60,000	(60,000)
Total IT Department	158,703	170,143	193,000	(22,857)
Emergency Management -				
Personal services	54,203	40,230	45,184	(4,954)
Contractual services	3,738	4,865	6,500	(1,635)
Commodities	29,727	6,434	9,000	(2,566)
Capital outlay	909	-	-	-
Total Emergency Management	88,577	51,529	60,684	(9,155)
County Counselor/Administrator -				
Personal services	57,000	29,750	45,000	(15,250)
Contractual services	275	25,865	500	25,365
Commodities	-	-	7,000	(7,000)
County tax sale	-	-	20,000	(20,000)
Total County Counselor/Administrator	57,275	55,615	72,500	(16,885)
Council on Aging -				
Personal services	71,705	75,848	30,000	45,848
Contractual services	18,712	84,140	25,000	59,140
Travel expense	5,278	4,395	15,000	(10,605)
Total Council on Aging	95,695	164,383	70,000	94,383
Economic Development -				
Personal services	13,768	64,705	50,232	\$ 14,473
Contractual services	906	1,752	8,468	(6,716)
Commodities	1,941	2,144	3,500	(1,356)
Total Economic Development	16,615	68,601	62,200	6,401

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	2022			Variance- Over (Under)
	2021 Actual	Actual	Budget	
Expenditures (cont.)				
General Public Transportation -				
Personal services	\$ 179,742	\$ 123,737	\$ 179,500	\$ (55,763)
Contractual services	54,988	28,965	45,525	(16,560)
Commodities	36,638	37,662	33,875	3,787
Total General Public Transportation	271,368	190,364	258,900	(68,536)
Historical Society -				
Contractual services	25,000	18,000	10,000	8,000
Soil Conservation -				
Contractual services	38,000	38,000	38,000	-
Special Fair -				
Contractual services	4,000	8,000	10,000	(2,000)
Mental Health -				
Contractual services	120,000	120,000	120,000	-
Mentally Handicapped -				
Contractual services	34,332	34,332	34,332	-
Other -				
Auditing, budget and consultation	148,518	88,451	90,000	(1,549)
Tax foreclosure fees	6,701	1,190	3,000	(1,810)
Resource Center Independent Living	8,000	8,000	8,000	-
Heritage Trust Fund	-	9,405	4,000	5,405
SOS	10,000	10,000	10,000	-
CASA	4,000	4,000	4,000	-
ECKAA Meals Project	-	-	42,000	-
ECKAA on Aging Project	-	-	12,000	-
Treasurer's expense - refunds	3,409	645	-	645
Allocation to Employee Benefit Fund	739,650	-	-	-
Transfer to Capital Improvement Fund	-	902,409	902,409	-
Reimbursement to SPARK Fund	11,841	-	-	-
PTO payout	-	-	115,000	(115,000)
Cash forward	-	-	2,008,550	(2,008,550)
Total Other	932,119	1,024,100	3,198,959	(2,120,859)
Total Expenditures	7,099,633	7,340,268	\$ 8,662,793	\$ (1,268,525)
Receipts Over (Under) Expenditures	(776,932)	(313,121)		
Unencumbered Cash, Beginning	4,104,346	3,327,414		
Unencumbered Cash, Ending	\$ 3,327,414	\$ 3,014,293		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 672,819	\$ 681,167	\$ 706,224	\$ (25,057)
Back tax collections	17,798	15,357	996	14,361
Motor vehicle tax	89,680	67,077	76,850	(9,773)
Recreational vehicle tax	-	-	2,123	(2,123)
16/20M vehicle tax	-	-	3,071	(3,071)
Commerical tax	-	-	2,062	(2,062)
Watercraft tax	-	-	1,310	(1,310)
Rental excise tax	-	-	4	(4)
Neighborhood revitalization rebate	-	-	(589)	589
Total Receipts	<u>780,297</u>	<u>763,601</u>	<u>\$ 792,051</u>	<u>\$ (28,450)</u>
Expenditures				
Contract payments	767,169	767,171	\$ 780,015	\$ (12,844)
Cash forward	-	-	43,465	(43,465)
Total Expenditures	<u>767,169</u>	<u>767,171</u>	<u>\$ 823,480</u>	<u>\$ (56,309)</u>
Receipts Over (Under) Expenditures	13,128	(3,570)		
Unencumbered Cash, Beginning	<u>30,476</u>	<u>43,604</u>		
Unencumbered Cash, Ending	<u>\$ 43,604</u>	<u>\$ 40,034</u>		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 262,869	\$ 266,152	\$ 275,881	\$ (9,729)
Back tax collections	7,288	6,051	993	5,058
Motor vehicle tax	35,033	26,207	30,027	(3,820)
Recreational vehicle tax	-	-	830	(830)
16/20M vehicle tax	-	-	1,200	(1,200)
Commercial tax	-	-	806	(806)
Watercraft tax	-	-	512	(512)
Rental excise tax	-	-	2	(2)
Neighborhood revitalization rebate	-	-	(230)	230
Miscellaneous	4,430	3,917	-	3,917
Total Receipts	<u>309,620</u>	<u>302,327</u>	<u>\$ 310,021</u>	<u>\$ (7,694)</u>
Expenditures				
Personal services	197,094	188,429	\$ 205,000	\$ (16,571)
Contractual services	72,091	58,018	65,000	(6,982)
Commodities	28,670	26,891	30,000	(3,109)
Cash forward	-	-	59,524	(59,524)
Total Expenditures	<u>297,855</u>	<u>273,338</u>	<u>\$ 359,524</u>	<u>\$ (86,186)</u>
Receipts Over (Under) Expenditures	11,765	28,989		
Unencumbered Cash, Beginning	<u>55,531</u>	<u>67,296</u>		
Unencumbered Cash, Ending	<u>\$ 67,296</u>	<u>\$ 96,285</u>		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDDIVERSION FEES FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Diversion fees	\$ 34,731	\$ 30,325
Expenditures		
Commodities	<u>19,916</u>	<u>59,371</u>
Receipts Over (Under) Expenditures	14,815	(29,046)
Unencumbered Cash, Beginning	<u>45,350</u>	<u>60,165</u>
Unencumbered Cash, Ending	<u>\$ 60,165</u>	<u>\$ 31,119</u>

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 90,909	\$ 408	\$ -	\$ 408
Back tax collections	2,508	2,100	-	2,100
Motor vehicle tax	12,113	9,063	-	9,063
Total Receipts	<u>105,530</u>	<u>11,571</u>	<u>\$ -</u>	<u>\$ 11,571</u>
Expenditures				
Personal services	11,242	14,013	\$ 14,000	\$ 13
Commodities	22,781	98,903	65,000	33,903
Capital outlay	-	-	7,000	(7,000)
IT maintenance	-	-	20,000	(20,000)
Cash forward	-	-	90,781	(90,781)
Total Expenditures	<u>34,023</u>	<u>112,916</u>	<u>\$ 196,781</u>	<u>\$ (83,865)</u>
Receipts Over (Under) Expenditures	71,507	(101,345)		
Unencumbered Cash, Beginning	<u>196,955</u>	<u>268,462</u>		
Unencumbered Cash, Ending	<u>\$ 268,462</u>	<u>\$ 167,117</u>		

OSAGE COUNTY, KANSAS**SPECIAL PURPOSE FUND****911 CELL SURCHARGE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For the Year Ended December 31, 2022****With Comparative Actual Totals for the Prior Year Ended December 31, 2021**

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
	<u>Actual</u>			
Receipts				
Surcharge fees	\$ 111,152	\$ 139,855	\$ 125,000	\$ 14,855
Expenditures				
Capital outlay	59,270	121,320	\$ 457,666	\$ (336,346)
Receipts Over (Under) Expenditures	51,882	18,535		
Unencumbered Cash, Beginning	287,666	339,548		
Unencumbered Cash, Ending	\$ 339,548	\$ 358,083		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 1,827,610	\$ 2,234,953	\$ 2,319,425	\$ (84,472)
Back tax collections	45,554	40,290	1,077	39,213
Motor vehicle tax	222,863	182,310	208,867	(26,557)
Recreational vehicle tax	-	-	5,770	(5,770)
16/20M vehicle tax	-	-	8,346	(8,346)
Commerical tax	-	-	5,604	(5,604)
Watercraft tax	-	-	3,560	(3,560)
Rental excise tax	-	-	12	(12)
Neighborhood revitalization rebate	-	-	(1,935)	1,935
Withheld from salaries and				
other collections/employee contributions	166	16	-	16
Allocation from General Fund	739,650	-	-	-
Total Receipts	<u>2,835,843</u>	<u>2,457,569</u>	<u>\$ 2,550,726</u>	<u>\$ (93,157)</u>
Expenditures				
Social Security	370,149	344,782	\$ 350,000	\$ (5,218)
Kansas Public Employees Retirement	438,294	422,995	430,000	(7,005)
Worker's compensation	127,677	92,743	140,000	(47,257)
Life insurance premiums	31	173	1,000	(827)
Unemployment insurance	12,321	4,786	30,000	(25,214)
Medical insurance premiums	1,471,679	1,323,489	1,600,000	(276,511)
Miscellaneous	640	(1,409)	-	(1,409)
Total Expenditures	<u>2,420,791</u>	<u>2,187,559</u>	<u>\$ 2,551,000</u>	<u>\$ (363,441)</u>
Receipts Over (Under) Expenditures	415,052	270,010		
Unencumbered Cash, Beginning	<u>(404,812)</u>	<u>10,240</u>		
Unencumbered Cash, Ending	<u>\$ 10,240</u>	<u>\$ 280,250</u>		

OSAGE COUNTY, KANSAS**SPECIAL PURPOSE FUND****CAPITAL IMPROVEMENT FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For the Year Ended December 31, 2022****With Comparative Actual Totals for the Prior Year Ended December 31, 2021**

		2022		
	<u>2021 Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts				
Transfer from General Fund	\$ -	\$ 902,409	\$ 902,409	\$ -
Expenditures				
Capital outlay	-	-	\$ 902,409	\$ (902,409)
Receipts Over (Under) Expenditures	-	902,409		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 902,409		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
U.S. Treasury	\$ 95,660	\$ 97,997	\$ 90,000	\$ 7,997
Expenditures				
Capital outlay	26,141	150,051	\$ 565,976	\$ (415,925)
Receipts Over (Under) Expenditures	69,519	(52,054)		
Unencumbered Cash, Beginning	385,976	455,495		
Unencumbered Cash, Ending	\$ 455,495	\$ 403,441		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
	<u>Actual</u>			
Receipts				
Ad valorem property tax	\$ 103,114	\$ 112,832	\$ 117,016	\$ (4,184)
Back tax collections	2,924	2,391	639	1,752
Motor vehicle tax	13,736	10,280	11,783	(1,503)
Recreational vehicle tax	-	-	326	(326)
16/20M vehicle tax	-	-	471	(471)
Commercial tax	-	-	316	(316)
Watercraft tax	-	-	201	(201)
Rental excise tax	-	-	1	(1)
Neighborhood revitalization rebate	-	-	(98)	98
Fees and other -				
State reimbursements -				
Bioterrorism/Pan flu	10,602	16,944	-	16,944
General health - formula	13,947	24,146	-	24,146
Child health	6,354	-	-	-
Immunization Action Plan	8,091	4,054	-	4,054
COVID-19	6,600	39,044	-	39,044
Other -				
Topeka/Shawnee Co. health department-W.I.C.	9,686	14,627	-	14,627
Program fees	71,884	143,764	100,000	43,764
Total Receipts	<u>246,938</u>	<u>368,082</u>	<u>\$ 230,655</u>	<u>\$ 137,427</u>
Expenditures				
Personal services	212,121	167,589	\$ 160,112	\$ 7,477
Contractual services	27,590	43,199	39,000	4,199
Commodities	25,553	28,154	30,000	(1,846)
Capital outlay	-	-	28,000	(28,000)
Cash forward	-	-	28,450	(28,450)
Total Expenditures	<u>265,264</u>	<u>238,942</u>	<u>\$ 285,562</u>	<u>\$ (46,620)</u>
Receipts Over (Under) Expenditures	(18,326)	129,140		
Unencumbered Cash, Beginning	111,289	92,963		
Unencumbered Cash, Ending	<u>\$ 92,963</u>	<u>\$ 222,103</u>		

OSAGE COUNTY, KANSAS**SPECIAL PURPOSE FUND****NOXIOUS WEED FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For the Year Ended December 31, 2022****With Comparative Actual Totals for the Prior Year Ended December 31, 2021**

		2022		
	2021			Variance-
	Actual	Actual	Budget	Over
				(Under)
Receipts				
Ad valorem property tax	\$ 81,991	\$ 83,065	\$ 86,115	\$ (3,050)
Back tax collections	2,269	1,896	390	1,506
Motor vehicle tax	10,925	8,174	9,373	(1,199)
Recreational vehicle tax	-	-	259	(259)
16/20M vehicle tax	-	-	375	(375)
Commercial tax	-	-	251	(251)
Watercraft tax	-	-	160	(160)
Neighborhood revitalization rebate	-	-	(72)	72
Chemical sales and fees	181,799	178,720	190,000	(11,280)
Total Receipts	276,984	271,855	\$ 286,851	\$ (14,996)
Expenditures				
Personal services	37,998	38,920	\$ 45,000	\$ (6,080)
Contractual services	9,385	8,622	7,500	1,122
Commodities	205,304	191,297	229,328	(38,031)
Transfer to Noxious Weed Capital Outlay Fund	-	-	5,000	(5,000)
Cash forward	-	-	9,150	(9,150)
Total Expenditures	252,687	238,839	\$ 295,978	\$ (57,139)
Receipts Over (Under) Expenditures	24,297	33,016		
Unencumbered Cash, Beginning	10,433	34,730		
Unencumbered Cash, Ending	\$ 34,730	\$ 67,746		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Transfer from Noxious Weed	\$ -	\$ -	\$ 5,000	\$ (5,000)
Expenditures				
Capital outlay	-	-	\$ 5,000	\$ (5,000)
Cash Forward	-	-	-	-
Total Expenditures	-	-	\$ 5,000	\$ (5,000)
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, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Fees	\$ 27,022	\$ 22,644	\$ 10,000	\$ 12,644
Expenditures				
Capital outlay	24,758	21,518	\$ 64,854	\$ (43,336)
Receipts Over (Under) Expenditures	2,264	1,126		
Unencumbered Cash, Beginning	44,854	47,118		
Unencumbered Cash, Ending	\$ 47,118	\$ 48,244		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Fees	\$ 6,756	\$ 5,929	\$ 5,000	\$ 929
Expenditures				
Commodities	-	271	\$ 12,000	\$ (11,729)
Cash Forward	-	-	132	(132)
Total Expenditures	-	271	\$ 12,132	\$ (11,861)
Receipts Over (Under) Expenditures	6,756	5,658		
Unencumbered Cash, Beginning	15,647	22,403		
Unencumbered Cash, Ending	\$ 22,403	\$ 28,061		

OSAGE COUNTY, KANSAS**SPECIAL PURPOSE FUND****COUNTY TREASURER TECHNOLOGY FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For the Year Ended December 31, 2022****With Comparative Actual Totals for the Prior Year Ended December 31, 2021**

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
	<u>Actual</u>			
Receipts				
Fees	\$ 6,756	\$ 5,928	\$ 5,000	\$ 928
Expenditures				
Commodities	-	271	\$ 11,900	\$ (11,629)
Cash Forward	-	-	24	(24)
Total Expenditures	-	271	11,924	(11,653)
Receipts Over (Under) Expenditures	6,756	5,657		
Unencumbered Cash, Beginning	15,439	22,195		
Unencumbered Cash, Ending	\$ 22,195	\$ 27,852		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Fees	\$ 156,634	\$ 133,705	\$ -	\$ 133,705
Expenditures				
Commodities	182,470	164,176	\$ -	\$ 164,176
Cash Forward	-	-	122,789	(122,789)
Total Expenditures	182,470	164,176	\$ 122,789	\$ 41,387
Receipts Over (Under) Expenditures	(25,836)	(30,471)		
Unencumbered Cash, Beginning	122,789	96,953		
Unencumbered Cash, Ending	\$ 96,953	\$ 66,482		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 2,353,403	\$ 2,091,903	\$ 2,166,912	\$ (75,009)
Back tax collections	64,748	54,309	3,823	50,486
Motor vehicle tax	324,161	234,677	268,868	(34,191)
Recreational vehicle tax	-	-	7,428	(7,428)
16/20M vehicle tax	-	-	10,744	(10,744)
Commercial tax	-	-	7,213	(7,213)
Watercraft tax	-	-	4,583	(4,583)
Rental excise tax	-	-	13	(13)
Special city and county highway - State fuel tax	624,759	155,228	592,881	(437,653)
Reimbursements	237,781	414,182	-	414,182
R&B Fuel Reimbursement	-	-	158,000	(158,000)
Neighborhood revitalization rebate	-	-	(1,808)	1,808
Transfer from Road Mach. & Equip	-	-	328,450	-
Total Receipts	3,604,852	2,950,299	\$ 3,218,657	\$ (268,358)
Expenditures				
Administration -				
Personal services	655,647	661,345	\$ -	\$ 661,345
Commodities	41,841	45,881	696,882	(651,001)
Blacktop road maintenance -				
Commodities	1,001,853	904,867	1,107,847	(202,980)
Gravel road maintenance -				
Commodities	760,245	704,201	750,000	(45,799)
Bridge construction -				
Contractual services	(9,747)	53,119	-	53,119
Maintenance shop -				
Commodities	647,103	715,303	626,661	88,642
Other -				
Transfer to Road Machinery, Bridge Building and Equipment Fund	300,000	300,000	110,000	190,000
Cash forward	-	-	754,890	(754,890)
Total Expenditures	3,396,942	3,384,716	\$ 4,046,280	\$ (661,564)
Receipts Over (Under) Expenditures	207,910	(434,417)		
Unencumbered Cash, Beginning	268,908	476,818		
Unencumbered Cash, Ending	\$ 476,818	\$ 42,401		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDROAD MACHINERY, BRIDGE BUILDING AND EQUIPMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Transfer from Road and Bridge Fund	\$ 300,000	\$ 300,000	\$ 110,000	\$ 190,000
Expenditures				
Contracted Services	-	43,750	\$ -	43,750
Capital outlay	17,449	17,449	17,450	(1)
Lease purchase - 2017 dump truck	75,323	-	38,150	(38,150)
Lease purchase - 2002 & 2004 dump trucks	31,960	31,979	31,960	19
Cash Forward	-	-	54,835	(54,835)
Transfer to Road & Bridge Fund	-	-	328,450	(328,450)
Total Expenditures	124,732	93,178	\$ 470,845	\$ (421,417)
Receipts Over (Under) Expenditures	175,268	206,822		
Unencumbered Cash, Beginning	737,877	913,145		
Unencumbered Cash, Ending	\$ 913,145	\$ 1,119,967		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDLAKE PATROL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
Receipts				
Federal government contract	\$ 106,610	\$ 183,900	\$ 100,000	\$ 83,900
Expenditures				
Personal services	32,417	24,600	\$ 18,000	\$ 6,600
Contractual services	21,916	63	10,000	(9,937)
Commodities	-	35,326	94,600	(59,274)
Cash Forward	-	-	56,278	(56,278)
Total Expenditures	54,333	59,989	\$ 178,878	\$ (118,889)
Receipts Over (Under) Expenditures	52,277	123,911		
Unencumbered Cash, Beginning	66,831	119,108		
Unencumbered Cash, Ending	\$ 119,108	\$ 243,019		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL ALCOHOLIC REHABILITATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Local Alcoholic Liquor Fund	\$ 9,664	\$ 17,246	<u>\$ 30,000</u>	<u>\$ (12,754)</u>
Expenditures				
Cash Forward	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>(30,000)</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 30,000</u>	<u>\$ (30,000)</u>
Receipts Over (Under) Expenditures	9,664	17,246		
Unencumbered Cash, Beginning	<u>12,280</u>	<u>21,944</u>		
Unencumbered Cash, Ending	<u>\$ 21,944</u>	<u>\$ 39,190</u>		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL BRIDGE FUND (68-1135)SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem tax	\$ 128,462	\$ 571	\$ -	\$ 571
Back tax collections	3,658	2,980	-	2,980
Motor vehicle tax	17,121	12,807	-	12,807
Rental excise tax	-	-	1	(1)
Department of Transportation - Connecting Links	116,659	120,915	-	120,915
Total Receipts	<u>265,900</u>	<u>137,273</u>	<u>\$ 1</u>	<u>\$ 137,272</u>
Expenditures				
Contractual services	102,881	571,860	\$ 150,000	\$ 421,860
Commodities	63,408	63,911	24,450	39,461
Cash forward	-	-	1,294,000	(1,294,000)
Total Expenditures	<u>166,289</u>	<u>635,771</u>	<u>\$ 1,468,450</u>	<u>\$ (832,679)</u>
Receipts Over (Under) Expenditures	99,611	(498,498)		
Unencumbered Cash, Beginning	<u>1,493,699</u>	<u>1,593,310</u>		
Unencumbered Cash, Ending	<u>\$ 1,593,310</u>	<u>\$ 1,094,812</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, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem tax	\$ 208,262	\$ 934	\$ -	\$ 934
Back tax collections	5,834	4,828	-	4,828
Motor vehicle tax	27,769	20,763	-	20,763
Rental excise tax	-	-	1	(1)
Dumping fees and landfill charges	594,874	626,689	500,000	126,689
Reimbursed expense	4,834	40,966	15,000	25,966
Total Receipts	841,573	694,180	\$ 515,001	\$ 179,179
Expenditures				
Personal services	132,082	183,697	\$ 143,263	\$ 40,434
Contractual services	459,867	398,393	650,000	(251,607)
Commodities	31,321	78,289	15,000	63,289
Capital outlay	27,524	27,524	78,735	(51,211)
Lease purchase-2015 backhoe	-	-	27,524	(27,524)
Cash forward	-	-	95,000	(95,000)
Total Expenditures	650,794	687,903	\$ 1,009,522	\$ (321,619)
Receipts Over (Under) Expenditures	190,779	6,277		
Unencumbered Cash, Beginning	583,276	774,055		
Unencumbered Cash, Ending	\$ 774,055	\$ 780,332		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Local Alcoholic Liquor Fund	\$ 1,208	\$ 4,313	\$ 4,040	\$ 273
Expenditures				
Distribution to cities	2,000	-	\$ 4,839	\$ (4,839)
Cash Forward	-	-	1,559	(1,559)
	<u>2,000</u>	<u>-</u>	<u>6,398</u>	<u>(6,398)</u>
Receipts Over (Under) Expenditures	(792)	4,313		
Unencumbered Cash, Beginning	<u>3,157</u>	<u>2,365</u>		
Unencumbered Cash, Ending	<u>\$ 2,365</u>	<u>\$ 6,678</u>		

OSAGE COUNTY, KANSAS**SPECIAL PURPOSE FUND****CONCEALED WEAPONS FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL****Regulatory Basis****For the Year Ended December 31, 2022****With Comparative Actual Totals for the Prior Year Ended December 31, 2021**

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
State of Kansas	\$ 1,235	\$ 1,040
Expenditures		
Commodities	<u>1,504</u>	<u>2,854</u>
Receipts Over (Under) Expenditures	(269)	(1,814)
Unencumbered Cash, Beginning	<u>19,050</u>	<u>18,781</u>
Unencumbered Cash, Ending	<u><u>\$ 18,781</u></u>	<u><u>\$ 16,967</u></u>

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPARK GRANT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
SPARK grant	\$ 2,922	\$ -
Reimbursement from General Fund	<u>11,841</u>	<u>-</u>
	<u>14,763</u>	<u>-</u>
Expenditures		
Contractual services	<u>209,980</u>	<u>-</u>
Receipts Over (Under) Expenditures	(195,217)	-
Unencumbered Cash, Beginning	<u>195,217</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDARPA GRANT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
ARPA grant	<u>\$ 1,548,951</u>	<u>\$ 1,548,953</u>
Expenditures		
Contractual services	-	12,876
Commodities	<u>-</u>	<u>1,503,108</u>
	<u>-</u>	<u>1,515,984</u>
Receipts Over (Under) Expenditures	1,548,951	32,969
Unencumbered Cash, Beginning	<u>-</u>	<u>1,548,951</u>
Unencumbered Cash, Ending	<u><u>\$ 1,548,951</u></u>	<u><u>\$ 1,581,920</u></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, 2022****With Comparative Actual Totals for the Prior Year Ended December 31, 2021**

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
State of Kansas	\$ 18,366	\$ 19,358
Expenditures		
Commodities	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	18,366	19,358
Unencumbered Cash, Beginning	<u>26,181</u>	<u>44,547</u>
Unencumbered Cash, Ending	<u>\$ 44,547</u>	<u>\$ 63,905</u>

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDMELVERN LE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Fees for Services	\$ -	\$ 30,000
Misc Reciepts	-	3,476
	<u>-</u>	<u>3,476</u>
Total Receipts	-	33,476
Expenditures		
Commodities	-	1,041
	<u>-</u>	<u>1,041</u>
Receipts Over (Under) Expenditures	-	32,435
Unencumbered Cash, Beginning	-	-
	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 32,435</u>

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDQUENEMO LE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Fees for Services	\$ -	\$ 29,155
Misc Reciepts	-	4,486
	<u>-</u>	<u>4,486</u>
Total Receipts	-	33,641
Expenditures		
Commodities	-	1,970
	<u>-</u>	<u>1,970</u>
Receipts Over (Under) Expenditures	-	31,671
Unencumbered Cash, Beginning	-	-
	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 31,671</u>

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDSHERIFF RADIO SYS (800 PROJ.) FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Miscellaneous	\$ -	255,915
Expenditures		
Commodities	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	255,915
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 255,915</u>

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDCOUNTY SHERIFF VEHICLE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Miscellaneous	\$ -	\$ 17,300
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	-	17,300
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 17,300</u>

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDMUNICIPALITIES FIGHT ADDICTION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Miscellaneous	\$ -	\$ 2,949
Expenditures		
Commodities	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	2,949
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 2,949</u>

OSAGE COUNTY, KANSAS**SPECIAL PURPOSE FUND****OSAGE COUNTY JAIL .5% SALES TAX FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL****Regulatory Basis****For the Year Ended December 31, 2022****With Comparative Actual Totals for the Prior Year Ended December 31, 2021**

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Sales Tax	\$ -	\$ 323,465
Expenditures		
Commodities	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	323,465
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 323,465</u>

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUNDPROJECT LIFESAVER GRANT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Miscellaneous	\$ -	\$ 20,000
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	-	20,000
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 20,000</u>

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
	<u>Actual</u>			
Receipts				
Ad valorem property tax	\$ 227,353	\$ 389,105	\$ 404,158	\$ (15,053)
Back tax collections	6,435	5,264	1,006	4,258
Motor vehicle tax	30,302	22,666	25,965	(3,299)
Recreational vehicle tax	-	-	717	(717)
16/20M vehicle tax	-	-	1,038	(1,038)
Commerical tax	-	-	697	(697)
Watercraft tax	-	-	443	(443)
Neighborhood revitalization rebate	-	-	(337)	337
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>264,090</u>	<u>417,035</u>	<u>\$ 433,687</u>	<u>\$ (16,652)</u>
Expenditures				
Principal	205,000	240,018	\$ 240,000	\$ 18
Interest	60,953	258,915	221,400	37,515
Commission and postage	-	-	19	(19)
Cash basis reserve	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>265,953</u>	<u>498,933</u>	<u>\$ 461,419</u>	<u>\$ 37,514</u>
Receipts Over (Under) Expenditures	(1,863)	(81,898)		
Unencumbered Cash, Beginning	<u>29,174</u>	<u>27,311</u>		
Unencumbered Cash, Ending	<u>\$ 27,311</u>	<u>\$ (54,587)</u>		

OSAGE COUNTY, KANSAS**CAPITAL PROJECT FUND****CAPITAL PROJECT - BRIDGE BONDS 2021 FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL****Regulatory Basis****For the Year Ended December 31, 2022****With Comparative Actual Totals for the Prior Year Ended December 31, 2021**

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Bond Proceeds	\$ 5,417,527	\$ -
Expenditures		
Contractual Services	<u>57,303</u>	<u>723,824</u>
Receipts Over (Under) Expenditures	5,360,224	(723,824)
Unencumbered Cash, Beginning	<u>-</u>	<u>5,360,224</u>
Unencumbered Cash, Ending	<u>\$ 5,360,224</u>	<u>\$ 4,636,400</u>

OSAGE COUNTY, KANSAS

CAPITAL PROJECT FUNDCAPITAL PROJECT - BRIDGE BONDS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>
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, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

		<u>2022</u>		
	<u>2021</u>			<u>Variance-</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
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	-	-	200,000	(200,000)
	<u>-</u>	<u>-</u>	<u>\$ 228,900</u>	<u>\$ (228,900)</u>
Total Receipts	-	-	\$ 228,900	\$ (228,900)
Expenditures				
Contractual services	-	-	\$ 5,000	\$ (5,000)
Commodities	-	-	83,862	(83,862)
Capital outlay	-	-	140,000	(140,000)
Cash Forward	-	-	76	(76)
	<u>-</u>	<u>-</u>	<u>\$ 228,938</u>	<u>\$ (228,938)</u>
Total Expenditures	-	-	\$ 228,938	\$ (228,938)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

OSAGE COUNTY, KANSAS**TRUST FUND****LAW ENFORCEMENT EQUIPMENT FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL****Regulatory Basis****For the Year Ended December 31, 2022****With Comparative Actual Totals for the Prior Year Ended December 31, 2021**

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>135</u>	<u>135</u>
Unencumbered Cash, Ending	<u><u>\$ 135</u></u>	<u><u>\$ 135</u></u>

OSAGE COUNTY, KANSAS

TRUST FUNDCOUNTY ATTORNEY'S TRAINING FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Court fees	\$ 3,280	\$ 1,786
Expenditures		
Contractual services	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	3,280	1,786
Unencumbered Cash, Beginning	<u>9,728</u>	<u>13,008</u>
Unencumbered Cash, Ending	<u>\$ 13,008</u>	<u>\$ 14,794</u>

OSAGE COUNTY, KANSAS

TRUST FUNDREGISTERED SEX OFFENDER FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Fees	\$ 5,070	\$ 5,146
Expenditures		
Commodities	<u>2,018</u>	<u>6,741</u>
Receipts Over (Under) Expenditures	3,052	(1,595)
Unencumbered Cash, Beginning	<u>20,941</u>	<u>23,993</u>
Unencumbered Cash, Ending	<u>\$ 23,993</u>	<u>\$ 22,398</u>

OSAGE COUNTY, KANSAS

TRUST FUNDSPECIAL PROSECUTOR'S TRUST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts	\$ -	\$ -
Expenditures		
Commodities	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>732</u>	<u>732</u>
Unencumbered Cash, Ending	<u>\$ 732</u>	<u>\$ 732</u>

OSAGE COUNTY, KANSAS
OTHER SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

OSAGE COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis

For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 9,039,917	\$ 24,577,578	\$ 24,306,437	\$ 9,311,058
Bankruptcy	45,668	823	655	45,836
Delinquent Real Estate Tax	111,639	866,960	552,971	425,628
Delinquent Personal Property - Sheriff	-	2,186	331	1,855
Delinquent Personal Property - District Court	5,059	9,450	8,238	6,271
Federal Flood Control	-	20,049	-	20,049
Inheritance Tax	44	-	-	44
Local Alcoholic Liquor	23,622	26,157	25,873	23,906
Motor Vehicle Tax	15,778	2,616,390	2,197,372	434,796
HEMP	3,218	-	-	3,218
Total Distributable Funds	\$ 9,244,945	\$ 28,119,593	\$ 27,091,877	\$ 10,272,661
State Funds				
State Educational Building	\$ -	\$ 177,753	\$ 177,753	\$ -
State Institutional Building	-	88,876	88,876	-
State Motor Vehicle Auto Fees	20,615	1,360,360	1,348,760	32,215
Total State Funds	\$ 20,615	\$ 1,626,989	\$ 1,615,389	\$ 32,215
Subdivision Funds				
Northeast Kansas Library Employee Benefit	\$ -	\$ 18,782	\$ 18,782	\$ -
Northeast Kansas Library General	-	140,522	140,522	-
School Districts	(574)	8,144,103	8,144,103	(574)
Fire Districts	43,747	1,228,880	1,240,330	32,297
Townships	(45,573)	2,427,578	2,427,578	(45,573)
Cities	425	3,396,064	3,396,064	425
Cemeteries	-	231,733	231,733	-
Sewer District #1	81,093	51,644	44,146	88,591
Watershed Districts	1,119	206,972	206,972	1,119
Frontier Extension District	-	255,295	255,295	-
Total Subdivision Funds	\$ 80,237	\$ 16,101,573	\$ 16,105,525	\$ 76,285
Other Agency Funds				
Motor Vehicle Sales Tax	\$ 129,628	\$ 949,180	\$ 983,150	\$ 95,658
Special Township & County Highway	273	644,166	171,099	473,340
Fish and Game Licenses	(509)	501	1,288	(1,296)
Driver's License Fees	6,780	7,204	8,572	5,412
Beer Licenses State Stamp	1,025	-	1,025	-
Stray animal	718	-	-	718
Unclaimed money	53	-	-	53
Pebsco	2,010	-	-	2,010
CCB Grant	5,000	-	-	5,000
Change Checks	3,346	9,850	34,782	(21,586)
Cash Items	(22,334)	11,144	20,309	(31,499)
District Court	60,169	-	-	60,169
Law Library	13,975	10,653	13,619	11,009
Inspection Fees	4,920	40,140	650	44,410
Total Other Agency Funds	\$ 205,054	\$ 1,672,838	\$ 1,234,494	\$ 643,398
Grand Total Agency Funds	\$ 9,550,851	\$ 47,520,993	\$ 46,047,285	\$ 11,024,559

See Note 1

OSAGE COUNTY, KANSAS

RECONCILIATION OF 2021 TAX ROLL

December 31, 2022

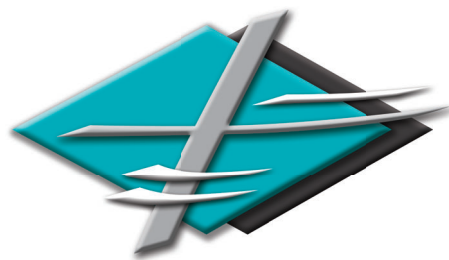
2021 Tax Roll - As Adjusted

County Clerk's abstract of 2021 tax roll		\$ 25,244,265
Adjustments to original tax roll:		
Added taxes		3,313
Abated taxes		<u>(81,794)</u>
Adjuster 2021 tax roll		<u>25,165,784</u>

2021 Tax Roll - Accounted For

Collections during 2021	\$ 8,995,358	
Collections during 2022	<u>15,408,323</u>	24,403,681
Neighborhood revitalization refunds		(19,521)
Deduct refunds and cancellations - 2021 and 2022		<u>(23,713)</u>
Net tax roll collections		24,360,447
Delinquent personal property taxes for which tax warrants were issued	21,147	
Delinquent real estate taxes entered on the tax sale record	<u>512,480</u>	<u>533,627</u>
2021 tax roll accounted for		<u>24,894,074</u>
Difference		<u>\$ 271,710</u>

OSAGE COUNTY, KANSAS
ATTEST REPORT ON SLFRF FUNDS
FOR THE YEAR ENDED
DECEMBER 31, 2022



LOYD GROUP, LLC

Certified Public Accountants



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P.O. Box 7
Galva, KS 67443
620-654-7565
www.loyd-group.com

INDEPENDENT ACCOUNTANT'S REPORT

Board of County Commissioners
Osage County
Lyndon, Kansas 66861

We have examined the Osage County's compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2022 OMB Compliance Supplement (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended December 31, 2022. Management of the Osage County is responsible for the Osage County's compliance with the specified requirements. Our responsibility is to express an opinion on Osage County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the Osage County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Osage County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Osage County's compliance with specified requirements.

In our opinion, the Osage County complied, in all material respects, with the specified requirements referenced above during the year ended December 31, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on the Osage County's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the Osage County's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

"Creating Maneuverability in Government"

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the Osage County complied, in all material respects with the specified requirements referenced above during the year ended December 31, 2022. Accordingly, this report is not suitable for any other purpose.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
January 16, 2024