

**OSAGE COUNTY, KANSAS
FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

OSAGE COUNTY, KANSAS
For the Year Ended December 31, 2021

BOARD OF COUNTY COMMISSIONERS

Jay Bailey
Chairman

Fred Diver

Heather Kuder

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

Christine Lowe
County Appraiser

Jack Hobbs
County Attorney

Chris Wells
Sheriff

Pat Walsh
County Counselor

Katelyn Miner
Health Administrator

OSAGE COUNTY, KANSAS

For the Year Ended December 31, 2021

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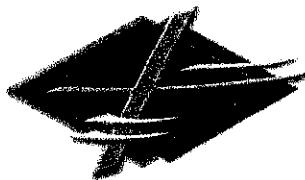
OSAGE COUNTY, KANSAS

For the Year Ended December 31, 2021

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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, 2021, 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, 2021, 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, 2021, 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.

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

"Creating Maneuverability In Government"

Other Matter

The prior year's financial statement for the year ended December 31, 2020, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on September 28, 2021.

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.

Another auditor 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, 2020 (not presented herein), and have issued their report thereon dated September 28, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, 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

December 19, 2022

OSAGE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2021

Fund	Beginning			Ending		
	Unencumbered Cash Balance 01/01/21	Receipts	Expenditures	Unencumbered Cash Balance 12/31/21	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/21
GENERAL FUND:						
General Fund	\$ 4,104,346	\$ 6,322,701	\$ 7,099,633	\$ 3,327,414	\$ 508,496	\$ 3,835,910
SPECIAL PURPOSE FUNDS:						
Ambulance Fund	30,476	780,297	767,169	43,604	-	43,604
Appraiser's Cost Fund	55,531	309,620	297,855	67,296	23,052	90,348
Diversion Fees Fund	45,350	34,731	19,916	60,165	-	60,165
Election Fund	196,955	105,530	34,023	268,462	1,175	269,637
911 Cell Surcharge Fund	287,666	111,152	59,270	339,548	3,967	343,515
Employee Benefit Fund	(404,812)	2,835,843	2,420,791	10,240	187,978	198,218
Federal Owned Land Entitlement Fund	385,976	95,660	26,141	455,495	18,970	474,465
Health Fund	111,289	246,938	265,264	92,963	16,137	109,100
Noxious Weed Fund	10,433	276,984	252,687	34,730	3,146	37,876
Noxious Weed Capital Outlay Fund	10,229	-	-	10,229	-	10,229
Registrar of Deeds Technology Fund	44,854	27,022	24,758	47,118	-	47,118
County Clerk Technology Fund	15,647	6,756	-	22,403	-	22,403
County Treasurer Technology Fund	15,439	6,756	-	22,195	-	22,195
County Treasurer Auto Reimbursement Fund	122,789	156,634	182,470	96,953	96	97,049
Road and Bridge Fund	268,908	3,604,852	3,396,942	476,818	165,493	642,311
Road Machinery, Bridge Building and Equipment Fund	737,877	300,000	124,732	913,145	-	913,145
Lake Patrol Fund	66,831	106,610	54,333	119,108	-	119,108
Special Alcoholic Rehabilitation Fund	12,280	9,664	-	21,944	-	21,944
Special I Alcoholic Rehabilitation Fund	1,493,699	265,900	166,289	1,593,310	12,966	1,606,276
Special I Bridge Fund (68-1135)	583,276	841,573	650,794	774,055	80,053	854,108
Special I Levy - Waste Disposal Fund	3,157	1,208	2,000	2,365	-	2,365
Special I Parks and Recreation Fund	19,050	1,235	1,504	18,781	-	18,781
Concealed Weapons Fund	-	-	-	-	-	-
EOC Grant Fund	195,217	2,922	209,980	(11,841)	-	(11,841)
SPARK Grant Fund	-	1,548,951	-	1,548,951	-	1,548,951
ARPA Grant Fund	-	-	-	-	-	-
PHEP COVID-19 Grant Fund	26,181	18,366	-	44,547	-	44,547
Emergency Preparedness EMPG Grant Fund	4,334,299	11,695,204	8,956,918	7,072,584	513,033	7,585,617
TOTAL SPECIAL PURPOSE FUNDS						

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

OSAGE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2021

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 2021:

- 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 2021.

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 in the Employee Benefit Fund of \$404,812 and the following Agency Funds: the School Districts of \$574; the Townships of \$45,573; Fish and Game Licenses of \$509; and the Cash Items of \$22,334, contrary to K.S.A. 10-1113.

Budget violations occurred in the Employee Benefit Fund of \$319,706 and the County Treasurer Auto Reimbursement Fund of \$109,648, 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, 2021.

At December 31, 2021, the County's carrying amount of deposits was \$26,237,123 and the bank balance was \$26,307,705. 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 \$24,557,705 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, 2021, 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	\$ 2,820,000	\$ -	\$ 2,820,000	\$ -	\$ 60,953
General Obligation Refunding and Improvement Bonds Series 2021A	3.00%	6-30-21	\$ 7,380,000	09-01-41	\$ -	\$ 7,380,000	\$ -	\$ 7,380,000	\$ -
Capital Leases:									
Sheriff 2017 Dodge Chargers (2) and Ford Interceptors (2)	2.47%	05-15-17	55,134	02-01-20	\$ -	\$ -	\$ -	\$ -	\$ -
2013 Caterpillar Grader	3.40%	11-19-18	217,000	02-01-21	72,806	\$ -	72,806	\$ -	2,517
2019 Caterpillar Backhoe	2.67%	11-18-19	80,000	02-01-22	52,915	\$ -	28,107	26,808	1,417
2002 & 2004 IHC Dump Trucks	3.58%	04-15-19	69,950	02-01-22	60,699	\$ -	29,757	30,842	2,203
2020 F-550 Truck	2.14%	08-10-20	50,738	02-01-23	50,738	\$ -	16,929	33,809	521
Total Capital Leases					237,058	\$ -	145,599	91,459	6,658
Total Contractual Indebtedness					\$ 5,877,058	\$ 7,380,000	\$ 5,785,599	\$ 7,471,459	\$ 128,564

4. LONG-TERM DEBT (CONT.)

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

	Year					Total			
	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	Total
PRINCIPAL:									
General Obligation Bonds Series 2012B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Obligation Refunding and Improvement Bonds Series 2021A	<u>240,000</u>	<u>285,000</u>	<u>295,000</u>	<u>300,000</u>	<u>310,000</u>	<u>1,700,000</u>	<u>1,965,000</u>	<u>2,285,000</u>	<u>7,380,000</u>
Total General Obligation Bonds	<u>240,000</u>	<u>285,000</u>	<u>295,000</u>	<u>300,000</u>	<u>310,000</u>	<u>1,700,000</u>	<u>1,965,000</u>	<u>2,285,000</u>	<u>7,380,000</u>
Capital Leases:									
2013 Caterpillar Grader	-	-	-	-	-	-	-	-	-
2019 Caterpillar Backhoe	<u>26,808</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,808</u>
2002 & 2004 IHC Dump Trucks	<u>30,842</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,842</u>
2020 F-550 Truck	<u>16,726</u>	<u>17,083</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,809</u>
Total Capital Leases	<u>74,376</u>	<u>17,083</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,459</u>
TOTAL PRINCIPAL	<u>314,376</u>	<u>302,083</u>	<u>295,000</u>	<u>300,000</u>	<u>310,000</u>	<u>1,700,000</u>	<u>1,965,000</u>	<u>2,285,000</u>	<u>7,471,459</u>
INTEREST:									
General Obligation Bonds Series 2012B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Obligation Refunding and Improvement Bonds Series 2021A	<u>256,915</u>	<u>214,200</u>	<u>205,650</u>	<u>196,800</u>	<u>187,800</u>	<u>793,500</u>	<u>532,050</u>	<u>209,700</u>	<u>2,598,615</u>
Total General Obligation Bonds	<u>256,915</u>	<u>214,200</u>	<u>205,650</u>	<u>196,800</u>	<u>187,800</u>	<u>793,500</u>	<u>532,050</u>	<u>209,700</u>	<u>2,598,615</u>
Capital Leases:									
2013 Caterpillar Grader	-	-	-	-	-	-	-	-	-
2019 Caterpillar Backhoe	<u>716</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>716</u>
2002 & 2004 IHC Dump Trucks	<u>1,118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,118</u>
2020 F-550 Truck	<u>724</u>	<u>365</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,089</u>
Total Capital Leases	<u>2,558</u>	<u>365</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,923</u>
TOTAL INTEREST	<u>261,473</u>	<u>214,565</u>	<u>205,650</u>	<u>196,800</u>	<u>187,800</u>	<u>793,500</u>	<u>532,050</u>	<u>209,700</u>	<u>2,601,538</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 575,849</u>	<u>\$ 516,648</u>	<u>\$ 500,650</u>	<u>\$ 496,800</u>	<u>\$ 497,800</u>	<u>\$ 2,493,500</u>	<u>\$ 2,497,050</u>	<u>\$ 2,494,700</u>	<u>\$ 10,072,997</u>

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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$417,197 for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,645,291. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021.

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 2020 to 2021 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	300,000

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. CAPITAL PROJECTS

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

Project Authorization	Expenditures to Date
\$ 5,350,000	\$ 57,303

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, 2021, funds deposited at this institution totaled \$1,726,624.

13. COVID-19 NOTE

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report.

As a result of COVID-19, the County has received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA). The SLFRF was received from the U.S. Department of Treasury. The County received SLFRF in the amount of \$1,548,953 during 2021. The SLFRF are to be used to strengthen and improve infrastructure and continue to support the recovery related to the public health emergency. Additional information and updates on ARPA SLFRF, which includes audit requirements, can be found at <https://home.treasury.gov/>.

14. SUBSEQUENT EVENTS

On November 22, 2021, the Commission adopted Resolution 21-15 to request the Osage County, Kansas, Public Building Commission to issue revenue bonds in an amount not to exceed \$20,295,000 for the purpose of paying costs to design and construct, equip and furnish a new law enforcement and public safety center facility in Osage County, Kansas.

On February 14, 2022, the Commission adopted Resolution 22-07 to impose a special one-half percent county-wide retailers sales tax for the purpose of financing the costs of a new law enforcement and public safety center facility and improvements.

On June 27, 2022, the Commission entered into a three-year lease agreement for a crawler loader. Lease payments will total \$236,788.

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, 2021

OSAGE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2021

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
GENERAL FUND: General Fund	\$ 8,147,088	\$ -	\$ 8,147,088	\$ 7,099,633	\$ (1,047,455)
SPECIAL PURPOSE FUNDS:					
Ambulance Fund	802,836	-	802,836	767,169	(35,667)
Appraiser's Cost Fund	348,387	-	348,387	297,855	(50,532)
Election Fund	231,141	-	231,141	34,023	(197,118)
911 Cell Surcharge Fund	402,942	-	402,942	59,270	(343,672)
Employee Benefit Fund	2,101,085	-	2,101,085	2,420,791	319,706
Federal Owned Land Entitlement Fund	251,168	-	251,168	26,141	(225,027)
Health Fund	283,510	-	283,510	265,264	(18,246)
Noxious Weed Fund	297,465	-	297,465	252,687	(44,778)
Noxious Weed Capital Outlay Fund	20,229	-	20,229	-	(20,229)
Register of Deeds Technology Fund	39,366	-	39,366	24,758	(14,608)
County Clerk Technology Fund	13,515	-	13,515	-	(13,515)
County Treasurer Technology Fund	13,515	-	13,515	-	(13,515)
County Treasurer Auto Reimbursement Fund	72,822	-	72,822	182,470	109,648
Road and Bridge Fund	3,661,927	-	3,661,927	3,396,942	(264,985)
Road Machinery, Bridge Building and Equipment Fund	424,869	-	424,869	124,732	(300,137)
Lake Patrol Fund	120,076	-	120,076	54,333	(65,743)
Special Alcoholic Rehabilitation Fund	63,584	-	63,584	-	(63,584)
Special Bridge Fund (68-1135)	1,213,980	-	1,213,980	166,289	(1,047,691)
Special Levy -					
Waste Disposal Fund	1,125,459	-	1,125,459	650,794	(474,665)
Special Parks and Recreation Fund	6,511	-	6,511	2,000	(4,511)
BOND AND INTEREST FUND: Bond and Interest Fund	293,925	-	293,925	265,953	(27,972)
TRUST FUND: Special Law Enforcement Trust Fund	279,890	-	279,890	-	(279,890)

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts				
Taxes and Intergovernmental Revenue -				
Ad valorem property tax	3,476,390	3,401,467	3,518,390	\$ (116,923)
Back tax collections	128,897	97,661	-	97,661
Motor vehicle tax	441,875	463,815	406,762	57,053
Recreational vehicle tax	-	-	8,884	(8,884)
16/20M vehicle tax	-	-	16,953	(16,953)
Commercial tax	-	-	8,788	(8,788)
Watercraft tax	-	-	-	-
Local sales tax	866,272	996,536	675,000	321,536
Rental excise tax	-	-	19	(19)
Federal flood control	15,255	15,981	10,279	5,702
Local Alcoholic Liquor Fund	-	-	4,040	(4,040)
Neighborhood revitalization rebate	-	-	(6,429)	6,429
Total Taxes and Intergovernmental Revenue	4,928,689	4,975,460	4,642,686	332,774
Licenses and Fees -				
Cereal malt beverage	525	875	-	875
Zoning fees	35,660	45,581	20,000	25,581
County officer's fees	185,909	201,897	75,000	126,897
Game license fees	233	189	2,300	(2,111)
Jail board	-	25	5,000	(4,975)
Mortgage registration fees	15,177	17,221	50,000	(32,779)
Franchise fees	-	-	800	(800)
Total Licenses and Fees	237,504	265,788	153,100	112,688
Fines, Forfeitures and Penalties -				
Interest and penalties on taxes	226,969	176,755	10,000	166,755
Use of Money and Property -				
Copies	10,029	27,617	2,500	25,117
Interest on idle funds	66,488	5,209	-	5,209
Total Use of Money and Property	76,517	32,826	2,500	30,326
Miscellaneous -				
Wage reimbursements -				
Special auto	77,121	-	-	-
Council on Aging	217,061	213,675	-	213,675
Special auto close out	-	-	15,000	(15,000)

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)	
	2020 Actual	Actual	Budget		
Receipts (cont.) -					
Miscellaneous (cont.) -					
School resource officer	79,800	80,736	50,000	\$ 30,736	
Sheriff's fees	732	751	-	751	
Fees for Neighborhood Revitalization and misc.	(575)	(4,425)	-	(4,425)	
KDOT for public transportation	-	-	32,000	(32,000)	
Tax foreclosure	22,690	-	-	-	
Wind farm	46,050	-	-	-	
EMPG grant	18,366	-	-	-	
Miscellaneous	71,761	445,117	-	445,117	
Reimbursements	8,494	136,018	25,000	111,018	
Total Miscellaneous	541,500	871,872	122,000	749,872	
Total Receipts	6,011,178	6,322,701	\$ 4,930,286	\$ 1,392,415	
Expenditures					
County Commission -					
Personal services	84,819	81,199	71,643	\$ 9,556	
Contractual services	664	5,984	2,850	3,134	
Travel expense	4,264	7,026	5,000	2,026	
Total County Commission	89,747	94,209	79,493	14,716	
County Clerk -					
Personal services	157,068	168,296	148,970	19,326	
Contractual services	751	1,944	5,000	(3,056)	
Commodities	6,573	7,051	10,000	(2,949)	
Capital outlay	-	-	10,000	(10,000)	
Total County Clerk	164,392	177,291	173,970	3,321	
County Treasurer -					
Personal services	220,583	205,998	118,437	87,561	
Contractual services	16,813	21,058	25,000	(3,942)	
Commodities	23,813	25,993	25,000	993	
Total County Treasurer	261,209	253,049	168,437	84,612	
County Attorney -					
Personal services	165,382	176,944	159,952	16,992	
Contractual services	20,641	15,459	7,968	7,491	
Commodities	11,968	9,199	5,000	4,199	
Total County Attorney	197,991	201,602	172,920	28,682	

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

2021

	2020 Actual	Actual	Budget	Variance- Over (Under)
Expenditures (cont.)				
Register of Deeds -				
Personal services	130,261	128,209	129,330	\$ (1,121)
Contractual services	1,181	2,134	4,000	(1,866)
Commodities	3,658	3,957	5,000	(1,043)
Total Register of Deeds	135,100	134,300	138,330	(4,030)
Sheriff -				
Personal services	1,575,704	2,032,870	1,264,694	768,176
Contractual services	214,075	283,908	213,882	70,026
Commodities	309,292	455,744	334,601	121,143
Capital outlay	111,400	-	50,000	(50,000)
Lease purchase - 2017 Dodge (2) & Ford (2)	19,162	-	-	-
Total Sheriff	2,229,633	2,772,522	1,863,177	909,345
Detention Facility -				
Personal services	426,833	513,612	506,302	7,310
Contractual services	112,051	148,383	111,383	37,000
Commodities	85,533	117,713	73,782	43,931
Capital outlay	-	-	20,000	(20,000)
Garage door	-	-	40,000	(40,000)
Total Detention Facility	624,417	779,708	751,467	28,241
Judicial -				
Contractual services	106,637	185,197	148,060	37,137
Commodities	30,375	14,437	5,500	8,937
Capital outlay	-	-	1,500	(1,500)
Total Judicial	137,012	199,634	155,060	44,574
Courthouse -				
Personal services	133,721	92,636	79,373	13,263
Contractual services	247,862	370,534	325,000	45,534
Commodities	17,411	32,420	40,000	(7,580)
County building maintenance	-	54,000	639,587	(585,587)
Juvenile detention costs	18,166	(1,876)	40,000	(41,876)
County phone system	34,249	-	200,000	(200,000)
Lease purchase - Courthouse improvements	1,200	-	-	-
Total Courthouse	452,609	547,714	1,323,960	(776,246)

OSAGE COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Expenditures (cont.)				
Zoning/Land Development -				
Personal services	53,668	57,517	44,242	\$ 13,275
Contractual services	13,305	25,869	14,000	11,869
Commodities	2,986	2,651	5,000	(2,349)
Capital outlay	-	-	7,000	(7,000)
Sanitarian fees	12,046	11,883	22,000	(10,117)
Total Zoning/Land Development	82,005	97,920	92,242	5,678
IT Department -				
Contractual services	20,749	90,009	33,000	57,009
Commodities	179,927	68,694	100,000	(31,306)
IT contract	-	-	60,000	(60,000)
Total IT Department	200,676	158,703	193,000	(34,297)
Emergency Management -				
Personal services	53,360	54,203	45,184	9,019
Contractual services	4,151	3,738	5,500	(1,762)
Commodities	2,912	29,727	8,000	21,727
Capital outlay	-	909	2,500	(1,591)
Total Emergency Management	60,423	88,577	61,184	27,393
County Counselor/Administrator -				
Personal services	54,167	57,000	45,000	12,000
Contractual services	250	275	500	(225)
Commodities	-	-	7,000	(7,000)
County tax sale	710	-	20,000	(20,000)
Total County Counselor/Administrator	55,127	57,275	72,500	(15,225)
Council on Aging -				
Personal services	67,524	71,705	44,200	27,505
Contractual services	74,186	18,712	53,180	(34,468)
Travel expense	12,500	5,278	8,100	(2,822)
Total Council on Aging	154,210	95,695	105,480	(9,785)
Economic Development -				
Personal services	60,379	13,768	50,232	\$ (36,464)
Contractual services	2,689	906	8,468	(7,562)
Commodities	787	1,941	3,500	(1,559)
Capital outlay	-	-	1,000	(1,000)
Total Economic Development	63,855	16,615	63,200	(46,585)

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

2021

	2020 Actual	Actual	Budget	Variance- Over (Under)
Expenditures (cont.)				
General Public Transportation -				
Personal services	164,254	179,742	181,597	(1,855)
Contractual services	68,849	54,988	45,525	9,463
Commodities	20,915	36,638	33,875	2,763
Capital outlay	-	-	14,000	(14,000)
Total General Public Transportation	254,018	271,368	274,997	(3,629)
Historical Society -				
Contractual services	20,000	25,000	25,000	-
Soil Conservation -				
Contractual services	34,000	38,000	38,000	-
Special Fair -				
Contractual services	7,687	4,000	18,000	(14,000)
Mental Health -				
Contractual services	110,000	120,000	120,000	-
Mentally Handicapped -				
Contractual services	34,332	34,332	34,332	-
Other -				
Auditing, budget and consultation	104,550	148,518	90,000	58,518
Tax foreclosure fees	17,255	6,701	3,000	3,701
Resource Center Independent Living	8,000	8,000	8,000	-
Heritage Trust Fund	-	-	4,000	(4,000)
SOS	10,000	10,000	10,000	-
CASA	4,000	4,000	4,000	-
Treasurer's expense - refunds	2,367	3,409	-	3,409
Allocation to Employee Benefit Fund	-	739,650	-	739,650
Reimbursement to SPARK Fund	-	11,841	-	11,841
Transfer to Risk Management Reserve Fund	-	-	138,861	(138,861)
Cash forward	-	-	1,964,478	(1,964,478)
Total Other	146,172	932,119	2,222,339	(1,290,220)
Total Expenditures	5,514,615	7,099,633	\$ 8,147,088	\$ (1,047,455)
Receipts Over (Under) Expenditures	496,563	(776,932)		
Unencumbered Cash, Beginning	3,607,783	4,104,346		
Unencumbered Cash, Ending	\$ 4,104,346	\$ 3,327,414		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

			2021		Variance- Over (Under)
	2020 Actual	Actual	Budget		
Receipts					
Ad valorem property tax	\$ 671,165	\$ 672,819	\$ 695,905	\$ (23,086)	
Back tax collections	21,599	17,798	996	16,802	
Motor vehicle tax	88,413	89,680	78,644	11,036	
Recreational vehicle tax	-	-	1,718	(1,718)	
16/20M vehicle tax	-	-	3,278	(3,278)	
Commerical tax	-	-	1,699	(1,699)	
Rental excise tax	-	-	4	(4)	
Neighborhood revitalization rebate	-	-	(1,272)	1,272	
Total Receipts	<u>781,177</u>	<u>780,297</u>	<u>\$ 780,972</u>	<u>\$ (675)</u>	
Expenditures					
Contract payments	767,169	767,169	\$ 780,015	\$ (12,846)	
Cash forward	-	-	22,821	(22,821)	
Total Expenditures	<u>767,169</u>	<u>767,169</u>	<u>\$ 802,836</u>	<u>\$ (35,667)</u>	
Receipts Over (Under) Expenditures	14,008	13,128			
Unencumbered Cash, Beginning	<u>16,468</u>	<u>30,476</u>			
Unencumbered Cash, Ending	<u>\$ 30,476</u>	<u>\$ 43,604</u>			

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 262,319	\$ 262,869	\$ 271,904	\$ (9,035)
Back tax collections	10,095	7,288	993	6,295
Motor vehicle tax	34,551	35,033	30,728	4,305
Recreational vehicle tax	-	-	671	(671)
16/20M vehicle tax	-	-	1,281	(1,281)
Commercial tax	-	-	664	(664)
Rental excise tax	-	-	2	(2)
Neighborhood revitalization rebate	-	-	(497)	497
Miscellaneous	4,950	4,430	-	4,430
 Total Receipts	 311,915	 309,620	 \$ 305,746	 \$ 3,874
Expenditures				
Personal services	196,762	197,094	\$ 230,274	\$ (33,180)
Contractual services	74,294	72,091	54,000	18,091
Commodities	23,321	28,670	27,500	1,170
Cash forward	-	-	36,613	(36,613)
 Total Expenditures	 294,377	 297,855	 \$ 348,387	 \$ (50,532)
Receipts Over (Under) Expenditures	17,538	11,765		
Unencumbered Cash, Beginning	37,993	55,531		
Unencumbered Cash, Ending	\$ 55,531	\$ 67,296		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

DIVERSION FEES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Diversion fees	\$ 44,605	\$ 34,731
Expenditures		
Commodities	<u>47,783</u>	<u>19,916</u>
Receipts Over (Under) Expenditures	(3,178)	14,815
Unencumbered Cash, Beginning	<u>48,528</u>	<u>45,350</u>
Unencumbered Cash, Ending	<u>\$ 45,350</u>	<u>\$ 60,165</u>

SCHEDULE 2-5

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

ELECTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 90,773	\$ 90,909	94,014	\$ (3,105)
Back tax collections	2,953	2,508	534	1,974
Motor vehicle tax	11,961	12,113	10,625	1,488
Recreational vehicle tax	-	-	232	(232)
16/20M vehicle tax	-	-	443	(443)
Commerical tax	-	-	230	(230)
Neighborhood revitalization rebate	-	-	(172)	172
 Total Receipts	 105,687	 105,530	 \$ 105,906	 \$ (376)
Expenditures				
Personal services	13,633	11,242	\$ 14,000	\$ (2,758)
Commodities	60,000	22,781	65,000	(42,219)
Capital outlay	-	-	7,000	(7,000)
IT maintenance	-	-	20,000	(20,000)
Cash forward	-	-	125,141	(125,141)
 Total Expenditures	 73,633	 34,023	 \$ 231,141	 \$ (197,118)
Receipts Over (Under) Expenditures	32,054	71,507		
Unencumbered Cash, Beginning	<u>164,901</u>	<u>196,955</u>		
Unencumbered Cash, Ending	<u>\$ 196,955</u>	<u>\$ 268,462</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, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts				
Surcharge fees	\$ 101,405	\$ 111,152	\$ 125,000	\$ (13,848)
Expenditures				
Capital outlay	69,339	59,270	\$ 402,942	\$ (343,672)
Receipts Over (Under) Expenditures	32,066	51,882		
Unencumbered Cash, Beginning	255,600	287,666		
Unencumbered Cash, Ending	\$ 287,666	\$ 339,548		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 1,668,191	\$ 1,827,610	\$ 1,891,365	\$ (63,755)
Back tax collections	62,746	45,554	1,077	44,477
Motor vehicle tax	210,964	222,863	195,449	27,414
Recreational vehicle tax	-	-	4,269	(4,269)
16/20M vehicle tax	-	-	8,147	(8,147)
Commerical tax	-	-	4,222	(4,222)
Rental excise tax	-	-	12	(12)
Neighborhood revitalization rebate	-	-	(3,456)	3,456
Withheld from salaries and other collections/employee contributions	499	166	-	166
Allocation from General Fund	-	739,650	-	739,650
Total Receipts	1,942,400	2,835,843	\$ 2,101,085	\$ 734,758
Expenditures				
Social Security	332,986	370,149	\$ 350,000	\$ 20,149
Kansas Public Employees Retirement	427,156	438,294	430,000	8,294
Worker's compensation	133,358	127,677	125,000	2,677
Life insurance premiums	8	31	1,000	(969)
Unemployment insurance	18,743	12,321	16,410	(4,089)
Medical insurance premiums	1,422,655	1,471,679	1,178,675	293,004
Miscellaneous	(1,377)	640	-	640
Total Expenditures	2,333,529	2,420,791	\$ 2,101,085	\$ 319,706
Receipts Over (Under) Expenditures	(391,129)	415,052		
Unencumbered Cash, Beginning	(13,683)	(404,812)		
Unencumbered Cash, Ending	\$ (404,812)	\$ 10,240		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts U.S. Treasury	\$ 99,647	\$ 95,660	\$ 90,000	\$ 5,660
Expenditures Capital outlay		26,141	\$ 251,168	\$ (225,027)
Receipts Over (Under) Expenditures	99,647	69,519		
Unencumbered Cash, Beginning	286,329	385,976		
Unencumbered Cash, Ending	\$ 385,976	\$ 455,495		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

2021

	2020 Actual	Actual	Budget	Variance- Over (Under)
Receipts				
Ad valorem property tax	\$ 102,936	\$ 103,114	\$ 106,700	\$ (3,586)
Back tax collections	3,924	2,924	639	2,285
Motor vehicle tax	13,555	13,736	12,058	1,678
Recreational vehicle tax	-	-	263	(263)
16/20M vehicle tax	-	-	503	(503)
Commercial tax	-	-	260	(260)
Rental excise tax	-	-	1	(1)
Neighborhood revitalization rebate	-	-	(195)	195
Fees and other -				
State reimbursements -				
Bioterrorism/Pan flu	18,962	10,602	-	10,602
General health - formula	11,331	13,947	-	13,947
Child care	5,488	-	-	-
Child health	12,577	6,354	-	6,354
Foundational Public Health Service	-	-	-	-
Immunization Action Plan	2,763	8,091	-	8,091
COVID-19	47,821	6,600	-	6,600
Other -				
Topeka/Shawnee Co. health department-W.I.C.	10,675	9,686	-	9,686
Program fees	15,064	71,884	-	71,884
KALHD	1,000	-	-	-
Total Receipts	245,096	246,938	\$ 120,229	\$ 126,709
Expenditures				
Personal services	173,634	212,121	\$ 160,112	\$ 52,009
Contractual services	22,107	27,590	39,000	(11,410)
Commodities	35,324	25,553	30,000	(4,447)
Capital outlay	-	-	28,000	(28,000)
Cash forward	-	-	26,398	(26,398)
Total Expenditures	231,065	265,264	\$ 283,510	\$ (18,246)
Receipts Over (Under) Expenditures	14,031	(18,326)		
Unencumbered Cash, Beginning	97,258	111,289		
Unencumbered Cash, Ending	\$ 111,289	\$ 92,963		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 81,874	\$ 81,991	\$ 84,879	\$ (2,888)
Back tax collections	2,773	2,269	390	1,879
Motor vehicle tax	10,798	10,925	9,592	1,333
Recreational vehicle tax	-	-	209	(209)
16/20M vehicle tax	-	-	400	(400)
Commercial tax	-	-	207	(207)
Neighborhood revitalization rebate	145,606	181,799	190,000	\$ (8,201)
Chemical sales and fees				
Total Receipts	241,051	276,984	\$ 285,522	\$ (8,538)
Expenditures				
Personal services	47,205	37,998	\$ 45,000	\$ (7,002)
Contractual services	8,153	9,385	7,500	1,885
Commodities	187,967	205,304	229,328	(24,024)
Transfer to Noxious Weed Capital Outlay Fund	-	-	5,000	(5,000)
Cash forward	-	-	10,637	(10,637)
Total Expenditures	243,325	252,687	\$ 297,465	\$ (44,778)
Receipts Over (Under) Expenditures				
	(2,274)	24,297		
Unencumbered Cash, Beginning		12,707	10,433	
Unencumbered Cash, Ending			\$ 10,433	\$ 34,730

SCHEDULE 2-11

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts				
Transfer from Noxious Weed	\$ -	\$ -	\$ 5,000	\$ (5,000)
Expenditures				
Capital outlay	-	-	\$ 15,229	\$ (15,229)
Cash Forward	-	-	\$ 5,000	\$ (5,000)
Total Expenditures	-	-	\$ 20,229	\$ (20,229)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>10,229</u>	<u>10,229</u>		
Unencumbered Cash, Ending	<u>\$ 10,229</u>	<u>\$ 10,229</u>		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>2021</u>			<u>Variance- Over (Under)</u>
	<u>2020 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts Fees	\$ 8,172	\$ 27,022	\$ <u>20,000</u>	\$ <u>7,022</u>
Expenditures				
Capital outlay	(674)	24,758	\$ 36,642	\$ (11,884)
Cash Forward	-	-	2,724	(2,724)
Total Expenditures	(674)	24,758	\$ 39,366	\$ (14,608)
Receipts Over (Under) Expenditures	8,846	2,264		
Unencumbered Cash, Beginning	36,008	44,854		
Unencumbered Cash, Ending	\$ <u>44,854</u>	\$ <u>47,118</u>		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY CLERK TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts Fees	\$ 5,893	\$ 6,756	\$ 5,000	\$ 1,756
Expenditures Commodities	-	-	\$ 13,515	\$ (13,515)
Receipts Over (Under) Expenditures	5,893	6,756		
Unencumbered Cash, Beginning	<u>9,754</u>	<u>15,647</u>		
Unencumbered Cash, Ending	<u>\$ 15,647</u>	<u>\$ 22,403</u>		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts Fees	\$ 5,841	\$ 6,756	\$ 5,000	\$ 1,756
Expenditures Commodities	—	—	\$ 13,515	\$ (13,515)
Receipts Over (Under) Expenditures	5,841	6,756		
Unencumbered Cash, Beginning	9,598	15,439		
Unencumbered Cash, Ending	\$ 15,439	\$ 22,195		

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, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts				
Fees	\$ 131,018	\$ 156,634	\$ -	\$ 156,634
Expenditures				
Commodities	81,051	182,470	\$ -	\$ 182,470
Cash Forward	-	-	72,822	(72,822)
Total Expenditures	81,051	182,470	\$ 72,822	\$ 109,648
Receipts Over (Under) Expenditures	49,967	(25,836)		
Unencumbered Cash, Beginning	72,822	122,789		
Unencumbered Cash, Ending	\$ 122,789	\$ 96,953		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 2,427,803	\$ 2,353,403	\$ 2,434,692	\$ (81,289)
Back tax collections	79,215	64,748	3,823	60,925
Motor vehicle tax	294,652	324,161	284,293	39,868
Recreational vehicle tax	-	-	6,209	(6,209)
16/20M vehicle tax	-	-	11,850	(11,850)
Commercial tax	-	-	6,142	(6,142)
Rental excise tax	603,588	624,759	525,854	98,905
Special city and county highway - State fuel tax	196,117	237,781	-	237,781
Reimbursements	-	-	(4,449)	4,449
Neighborhood revitalization rebate				
	<u>3,601,375</u>	<u>3,604,852</u>	<u>\$ 3,268,427</u>	<u>\$ 336,425</u>
Total Receipts				
Expenditures				
Administration -				
Personal services	651,470	655,647	\$ -	\$ 655,647
Commodities	42,197	41,841	696,882	(655,041)
Blacktop road maintenance -				
Commodities	1,107,018	1,001,853	1,107,847	(105,994)
Gravel road maintenance -				
Commodities	703,735	760,245	725,000	35,245
Bridge construction -				
Contractual services	-	(9,747)	200,000	(209,747)
Maintenance shop -				
Commodities	546,815	647,103	626,661	20,442
Other -				
Transfer to Road Machinery, Bridge Building and Equipment Fund	380,000	300,000	110,000	190,000
Cash forward	-	-	195,537	(195,537)
	<u>3,431,235</u>	<u>3,396,942</u>	<u>\$ 3,661,927</u>	<u>\$ (264,985)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	170,140	207,910		
Unencumbered Cash, Beginning	98,768	268,908		
Unencumbered Cash, Ending	<u>\$ 268,908</u>	<u>\$ 476,818</u>		

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, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts				
Transfer from Road and Bridge Fund	\$ 380,000	\$ 300,000	\$ 110,000	\$ 190,000
Expenditures				
Capital outlay	151,418	17,449	\$ 299,490	\$ (282,041)
Lease purchase - 2013 Caterpillar Motor Grader	75,323	-	-	-
Lease purchase - 2017 dump truck	-	75,323	80,259	(4,936)
Lease purchase - 2002 & 2004 dump trucks	31,960	31,960	31,960	-
Cash Forward	-	-	13,160	(13,160)
Total Expenditures	258,701	124,732	\$ 424,869	\$ (300,137)
Receipts Over (Under) Expenditures	121,299	175,268		
Unencumbered Cash, Beginning	616,578	737,877		
Unencumbered Cash, Ending	\$ 737,877	\$ 913,145		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts Federal government contract	\$ 92,707	\$ 106,610	\$ 100,000	\$ 6,610
Expenditures				
Personal services	21,228	32,417	\$ 56,424	\$ (24,007)
Contractual services	2,844	21,916	6,973	14,943
Commodities	27,628	-	26,468	(26,468)
Cash Forward	-	-	30,211	(30,211)
Total Expenditures	51,700	54,333	\$ 120,076	\$ (65,743)
Receipts Over (Under) Expenditures	41,007	52,277		
Unencumbered Cash, Beginning	25,824	66,831		
Unencumbered Cash, Ending	\$ 66,831	\$ 119,108		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts Local Alcoholic Liquor Fund	\$ 8,696	\$ 9,664	\$ 30,000	\$ (20,336)
Expenditures Mental Health Association of East Central Kansas	-	-	\$ 51,087	\$ (51,087)
Cash Forward	-	-	12,497	(12,497)
Total Expenditures	-	-	\$ 63,584	\$ (63,584)
Receipts Over (Under) Expenditures	8,696	9,664		
Unencumbered Cash, Beginning	3,584	12,280		
Unencumbered Cash, Ending	\$ 12,280	\$ 21,944		

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, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts				
Ad valorem tax	\$ 128,300	\$ 128,461	\$ 132,904	\$ (4,443)
Back tax collections	5,051	3,658	447	3,211
Motor vehicle tax	16,891	17,121	15,020	2,101
Recreational vehicle tax	-	-	328	(328)
16/20M vehicle tax	-	-	626	(626)
Commercial tax	-	-	324	(324)
Rental excise tax	-	-	1	(1)
Neighborhood revitalization rebate	-	-	(243)	243
Miscellaneous	-	-	325	(325)
Department of Transportation -				
Connecting Links	117,938	116,660	-	116,660
Total Receipts	268,180	265,900	\$ 149,732	\$ 116,168
Expenditures				
Contractual services	129,250	102,881	\$ 905,670	\$ (802,789)
Commodities	234,047	63,408	24,500	38,908
Cash forward	-	-	283,810	(283,810)
Total Expenditures	363,297	166,289	\$ 1,213,980	\$ (1,047,691)
Receipts Over (Under) Expenditures	(95,117)	99,611		
Unencumbered Cash, Beginning	1,588,816	1,493,699		
Unencumbered Cash, Ending	\$ 1,493,699	\$ 1,593,310		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts				
Ad valorem tax	\$ 208,093	\$ 208,262	\$ 215,479	\$ (7,217)
Back tax collections	7,520	5,834	179	5,655
Motor vehicle tax	27,389	27,769	24,351	3,418
Recreational vehicle tax	48	-	532	(532)
16/20M vehicle tax	-	-	1,015	(1,015)
Commercial tax	-	-	526	(526)
Rental excise tax	-	-	1	(1)
Neighborhood revitalization rebate	514,051	594,874	500,000	94,874
Dumping fees and landfill charges	18,487	4,834	15,000	(10,166)
Reimbursed expense				
Total Receipts	775,588	841,573	\$ 756,689	\$ 84,884
Expenditures				
Personal services	131,396	132,082	\$ 143,263	\$ (11,181)
Contractual services	647,762	459,867	450,000	9,867
Commodities	28,331	31,321	15,000	16,321
Capital outlay	-	27,524	423,735	(396,211)
Lease purchase-2015 backhoe	27,524	-	-	
Cash forward	-	-	93,461	(93,461)
Total Expenditures	835,013	650,794	\$ 1,125,459	\$ (474,665)
Receipts Over (Under) Expenditures	(59,425)	190,779		
Unencumbered Cash, Beginning	642,701	583,276		
Unencumbered Cash, Ending	\$ 583,276	\$ 774,055		

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts Local Alcoholic Liquor Fund	\$ 1,087	\$ 1,208	\$ 4,040	\$ (2,832)
Expenditures Distribution to cities	1,200	2,000	\$ 4,839	\$ (2,839)
Cash Forward	<hr/>	<hr/>	\$ 1,672	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
Receipts Over (Under) Expenditures	(113)	(792)		
Unencumbered Cash, Beginning	<hr/>	<hr/>	3,157	
Unencumbered Cash, Ending	\$ 3,157	\$ 2,365		

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

CONCEALED WEAPONS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts State of Kansas	\$ 878	\$ 1,235
Expenditures Commodities	405	1,504
Receipts Over (Under) Expenditures	473	(269)
Unencumbered Cash, Beginning	18,577	19,050
Unencumbered Cash, Ending	\$ 19,050	\$ 18,781

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EOC GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Receipts EOC grant	\$ 10,976	\$ -
Expenditures Commodities	<u>10,976</u>	<u>-</u>
Receipts Over (Under) Expenditures	<u>-</u>	<u>-</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts	\$ 3,226,543	\$ -
SPARK grant	-	11,841
Reimbursement from General Fund	-	2,922
Miscellaneous	<u>3,226,543</u>	<u>14,763</u>
Expenditures	3,031,326	209,980
Contractual services	195,217	(195,217)
Receipts Over (Under) Expenditures	-	195,217
Unencumbered Cash, Beginning	<u>\$ 195,217</u>	<u>\$ -</u>
Unencumbered Cash, Ending	\$ 195,217	\$ -

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

ARPA GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>2020</u>	<u>2021</u>
	<u>Actual</u>	<u>Actual</u>
Receipts ARPA grant	\$ -	\$ 1,548,951
Expenditures Contractual services	—	—
Receipts Over (Under) Expenditures	—	1,548,951
Unencumbered Cash, Beginning	—	—
Unencumbered Cash, Ending	\$ -	\$ 1,548,951

OSAGE COUNTY, KANSAS

SPECIAL PURPOSE FUND

PHEP COVID-19 GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Receipts		
PHEP COVID-19 Grant income	\$ 10,865	\$ -
Expenditures		
PHEP COVID-19 Grant expenses	10,865	-
Receipts Over (Under) Expenditures		
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

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, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Receipts State of Kansas	\$ 18,366	\$ 18,366
Expenditures Commodities	<u>18,366</u>	<u>-</u>
Receipts Over (Under) Expenditures		18,366
Unencumbered Cash, Beginning	<u>26,181</u>	<u>26,181</u>
Unencumbered Cash, Ending	<u>\$ 26,181</u>	<u>\$ 44,547</u>

OSAGE COUNTY, KANSAS

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

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 227,028	\$ 227,353	\$ 235,121	\$ (7,768)
Back tax collections	8,881	6,435	1,006	5,429
Motor vehicle tax	29,883	30,302	26,571	3,731
Recreational vehicle tax	-	-	580	(580)
16/20M vehicle tax	-	-	1,108	(1,108)
Commerical tax	-	-	574	(574)
Neighborhood revitalization rebate	-	-	(430)	430
	<u>265,792</u>	<u>264,090</u>	<u>\$ 264,530</u>	<u>\$ (440)</u>
Total Receipts				
Expenditures				
Principal	200,000	205,000	\$ 205,000	\$ -
Interest	64,953	60,953	60,953	-
Commission and postage	-	-	19	(19)
Cash basis reserve	-	-	27,953	(27,953)
	<u>264,953</u>	<u>265,953</u>	<u>\$ 293,925</u>	<u>\$ (27,972)</u>
Total Expenditures				
Receipts Over (Under) Expenditures		839	(1,863)	
Unencumbered Cash, Beginning	<u>28,335</u>	<u>29,174</u>		
Unencumbered Cash, Ending	<u>\$ 29,174</u>	<u>\$ 27,311</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, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts	\$ -	\$ 5,417,527
Bond Proceeds		
Expenditures	-	57,303
Contractual Services		
Receipts Over (Under) Expenditures	-	5,360,224
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 5,360,224

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, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>2020</u>	<u>2021</u>
	<u>Actual</u>	<u>Actual</u>
Receipts	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	<u>43,776</u>	<u>43,776</u>
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, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	2021			Variance- Over (Under)
	2020 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	1,562	-	200,000	(200,000)
Total Receipts	1,562	-	\$ 228,900	\$ (228,900)
Expenditures				
Contractual services	12,214	-	\$ 5,000	\$ (5,000)
Commodities	300	-	83,862	(83,862)
Capital outlay	-	-	185,846	(185,846)
Cash Forward	-	-	5,182	(5,182)
Total Expenditures	12,514	-	\$ 279,890	\$ (279,890)
Receipts Over (Under) Expenditures	(10,952)	-		
Unencumbered Cash, Beginning	10,952	-		
Unencumbered Cash, Ending	\$ -	\$ -		

OSAGE COUNTY, KANSAS

TRUST FUND

LAW ENFORCEMENT EQUIPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Receipts	\$ -	\$ -
Expenditures	-	-
Receipts Over (Under) Expenditures	135	135
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending	\$ 135	\$ 135

OSAGE COUNTY, KANSAS

TRUST FUND

COUNTY ATTORNEY'S TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts		
Court fees	\$ 2,050	\$ 3,280
Expenditures		
Contractual services	—	—
Receipts Over (Under) Expenditures	2,050	3,280
Unencumbered Cash, Beginning	7,678	9,728
Unencumbered Cash, Ending	<u>\$ 9,728</u>	<u>\$ 13,008</u>

OSAGE COUNTY, KANSAS

TRUST FUND

REGISTERED SEX OFFENDER FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts Fees	\$ 4,000	\$ 5,070
Expenditures Commodities	1,359	2,018
Receipts Over (Under) Expenditures	2,641	3,052
Unencumbered Cash, Beginning	18,300	20,941
Unencumbered Cash, Ending	<u>\$ 20,941</u>	<u>\$ 23,993</u>

OSAGE COUNTY, KANSAS

TRUST FUND

SPECIAL PROSECUTOR'S TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Receipts	\$ -	\$ -
Expenditures	<u>25,308</u>	<u>-</u>
Commodities		
Receipts Over (Under) Expenditures	(25,308)	-
Unencumbered Cash, Beginning	<u>26,040</u>	<u>732</u>
Unencumbered Cash, Ending	<u>\$ 732</u>	<u>\$ 732</u>

SCHEDULE 3

OSAGE COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 9,700,035	\$ 23,222,612	\$ 23,882,730	\$ 9,039,917
Bankruptcy	57,940	9,125	21,397	45,668
Delinquent Real Estate Tax	100,145	640,530	629,036	111,639
Delinquent Personal Property - District Court	7,351	24,193	26,485	5,059
Federal Flood Control	-	53,271	53,271	-
Inheritance Tax	44	-	-	44
Local Alcoholic Liquor	22,647	13,055	12,080	23,622
Motor Vehicle Tax	47,791	2,834,562	2,866,575	15,778
HEMP	3,801	-	583	3,218
Total Distributable Funds	<u>\$ 9,939,754</u>	<u>\$ 26,797,348</u>	<u>\$ 27,492,157</u>	<u>\$ 9,244,945</u>
State Funds				
State Educational Building	\$ -	\$ 180,556	\$ 180,556	\$ -
State Institutional Building	-	90,278	90,278	-
State Motor Vehicle Auto Fees	20,286	1,314,379	1,314,050	20,615
Total State Funds	<u>\$ 20,286</u>	<u>\$ 1,585,213</u>	<u>\$ 1,584,884</u>	<u>\$ 20,615</u>
Subdivision Funds				
Northeast Kansas Library Employee Benefit	\$ -	\$ 22,829	\$ 22,829	\$ -
Northeast Kansas Library General	-	145,210	145,210	-
School Districts	(574)	8,110,500	8,110,500	(574)
Fire Districts	43,455	1,249,519	1,249,227	43,747
Townships	(45,573)	2,432,469	2,432,469	(45,573)
Cities	425	3,453,748	3,453,748	425
Cemeteries	-	223,323	223,323	-
Sewer District #1	61,447	54,224	34,578	81,093
Watershed Districts	1,067	212,270	212,218	1,119
Frontier Extension District	-	269,800	269,800	-
Total Subdivision Funds	<u>\$ 60,247</u>	<u>\$ 16,173,892</u>	<u>\$ 16,153,902</u>	<u>\$ 80,237</u>
Other Agency Funds				
Motor Vehicle Sales Tax	\$ 57,399	\$ 940,091	\$ 867,862	\$ 129,628
Special Township & County Highway	-	751,442	751,169	273
Fish and Game Licenses	(310)	4,667	4,866	(509)
Driver's License Fees	8,036	30,100	31,356	6,780
Beer Licenses State Stamp	1,025	-	-	1,025
Stray animal	718	-	-	718
Unclaimed money	53	-	-	53
Pebisco	2,010	-	-	2,010
CCB Grant	5,000	-	-	5,000
Change Checks	2,416	38,123	37,193	3,346
Cash Items	(20,114)	34,116	36,336	(22,334)
District Court	196,817	-	136,648	60,169
Law Library	13,410	13,410	12,845	13,975
Inspection Fees	-	4,920	-	4,920
Total Other Agency Funds	<u>\$ 266,460</u>	<u>\$ 1,816,869</u>	<u>\$ 1,878,275</u>	<u>\$ 205,054</u>
Grand Total Agency Funds	<u>\$ 10,286,747</u>	<u>\$ 46,373,322</u>	<u>\$ 47,109,218</u>	<u>\$ 9,550,851</u>

Note 1-District Court is only receipts and disbursements to October 31, 2020 due to transitioning to the Odyssey case management system. All disbursement, accounting, and reconciliation functions are now being performed by centralized state judicial branch accountants.

**OSAGE COUNTY, KANSAS
OTHER SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021**

SCHEDULE 4

OSAGE COUNTY, KANSAS

RECONCILIATION OF 2020 TAX ROLL
December 31, 2021

2020 Tax Roll - As Adjusted

County Clerk's abstract of 2020 tax roll	\$ 24,722,801
Adjustments to original tax roll:	
Added taxes	921
Abated taxes	(143,579)
Adjuster 2019 tax roll	<u>24,580,143</u>

2020 Tax Roll - Accounted For

Collections during 2020	\$ 9,656,188
Collections during 2021	<u>14,133,138</u>
Neighborhood revitalization refunds	(40,099)
Deduct refunds and cancellations - 2020 and 2021	<u>(57,301)</u>
Net tax roll collections	23,691,926
Delinquent personal property taxes for which tax warrants were issued	24,270
Delinquent real estate taxes entered on the tax sale record	<u>863,979</u> 888,249
2020 tax roll accounted for	<u>24,580,175</u>
Difference	\$ (32)