

OSBORNE COUNTY, KANSAS
Osborne, Kansas
Independent Audit Report
January 1, 2009 to December 31, 2009

MAPES & MILLER
Certified Public Accountants
Norton, Kansas

OSBORNE COUNTY, KANSAS

Osborne, Kansas

Financial Statements

January 1, 2009 to December 31, 2009

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MAPES & MILLER

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To the Board of County Commissioners
Osborne County, Kansas
Osborne, Kansas 67473

We have audited the accompanying financial statements of the County of Osborne, Osborne, Kansas, as of and for the year ended December 31, 2009, which collectively comprise the basis financial statements of the County's primary government, as listed in the table of contents. These financial statements are the responsibility of Osborne County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the guidance in the Kansas Municipal Audit Guide. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements do not include financial data for the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the component units, although not reasonably determinable, is presumed to be material.

As described more fully in Note 1, the County has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

To the Board of County Commissioners
Osborne County, Kansas
Page Two

In our opinion, because of the omission of the component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do 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, 2009, or the changes in its financial position for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of the County of Osborne, Osborne, Kansas, as of December 31, 2009, and its cash receipts and expenditures, and budgetary comparisons for the year then ended, taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Osborne County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, and other federal and state agencies to whose jurisdiction the County is subject and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which upon acceptance by the County Commissioners, is a matter of public record.

Mapes & Miller

Certified Public Accountants

Norton, Kansas
August 23, 2010

OSBORNE COUNTY, KANSAS

STATEMENT 1

Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General	\$ 825,639	0	1,493,607	1,328,425	990,821	33,608	1,024,429
Special Revenue:							
Road and Bridge	1,194	0	1,339,139	1,326,528	13,805	498	14,303
Special Bridge	3	0	0	3	0	0	0
Fair Building	403	0	9,384	9,300	487	0	487
Fair Premium	350	0	7,666	7,600	416	0	416
Health Nurse	82,488	0	177,012	186,103	73,397	1,029	74,426
Courthouse Remodel and Repair	4,555	0	16,430	7,036	13,949	0	13,949
Appraiser's Cost	7,963	0	99,920	88,046	19,837	155	19,992
Employee Benefits	313,723	0	954,234	801,939	466,018	344	466,362
Direct Election	17,697	0	29,805	22,797	24,705	400	25,105
Mental Health	0	0	21,186	21,186	0	0	0
Mental Health Building	2,356	0	0	0	2,356	0	2,356
Mental Retardation	101	0	12,967	13,068	0	0	0
Conservation District	908	0	15,990	16,000	898	0	898
Hospital Maintenance	11,739	0	181,545	181,000	12,284	0	12,284
Noxious Weed	0	0	194,662	193,529	1,133	166	1,299
Noxious Weed Chemicals	0	0	0	0	0	0	0
Noxious Weed Capital Outlay	2,414	0	3,898	0	6,312	0	6,312
Special Alcohol Abuse Program	789	0	174	0	963	0	963
Tourism Promotion	1,796	0	3,995	4,210	1,581	0	1,581
Historical Society	823	0	1,270	2,000	93	0	93
Wireless 911	22,275	0	9,352	7,112	24,515	0	24,515
Health Department Capital Outlay	63,000	0	37,229	0	100,229	0	100,229

(Continued)

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

OSBORNE COUNTY, KANSAS

Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Machinery and Equipment	\$ 255,828	0	179,996	50,573	385,251	26,073	411,324
Computer Capital Outlay	61,899	0	19,700	5,519	76,080	0	76,080
County Clerk Equipment	4,500	0	0	4,436	64	0	64
Register of Deeds Equipment	665	0	1,000	665	1,000	0	1,000
District Court Equipment	21,911	0	5,000	0	26,911	0	26,911
GIS Equipment	0	0	10,000	0	10,000	0	10,000
Sheriff Equipment	28,391	0	15,957	23,820	20,528	0	20,528
Wireless E-911 Grant	3,500	0	71,391	64,877	10,014	0	10,014
Fire District No. 1:							
Operating	12,135	0	28,715	16,031	24,819	500	25,319
Special Machinery and Equipment	12,941	0	200	6,326	6,815	0	6,815
Fire District No. 2:							
Operating	3,342	0	17,927	13,396	7,873	52	7,925
Special Machinery and Equipment	20,344	0	0	0	20,344	0	20,344
Fire District No. 3:							
Operating	547	0	11,318	11,855	10	187	197
Special Machinery and Equipment	13,935	0	1,907	3,650	12,192	0	12,192
Memorial	310	0	1,095	0	1,405	0	1,405
Hawkeye Township Special	7,605	0	29,262	25,980	10,887	0	10,887
Hancock Township Special	8,930	0	26,587	28,565	6,952	0	6,952
Sumner Township Special	129	0	35,572	35,121	580	0	580
Covert Township Special	2,269	0	24,495	26,696	68	0	68
Winfield Township Special	1,165	0	12,454	5,514	8,105	0	8,105
Independence Township Special	9,011	0	25,833	18,824	16,020	0	16,020
Grant Township Special	2,890	0	25,791	25,158	3,523	0	3,523
Special Vehicle Fees	6,053	0	45,711	49,049	2,715	0	2,715
Prosecuting Attorney Training	3,028	0	137	89	3,076	0	3,076
Solomon Valley E-Waste Grant	1,648	0	13,193	14,841	0	0	0
Health Grant	12,229	0	0	12,229	0	0	0
American Heart Association Grant	1,000	0	0	0	1,000	0	1,000

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

OSBORNE COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2009

STATEMENT 1
 Page 3

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Ambulance Memorial	\$ 6,800	0	1,629	0	8,429	0	8,429
WIC Grant Fund	12,717	0	231,822	244,539	0	0	0
JJA Health Grant	154	0	0	0	154	0	154
Veterans Memorial	3,589	0	0	0	3,589	0	3,589
Family Planning	0	0	253	253	0	0	0
Register of Deeds Technology	20,327	0	4,980	4,031	21,276	0	21,276
Courthouse Centennial	2,279	0	628	10	2,897	2	2,899
Special Road and Bridge Improvement	76,381	0	250,670	91,704	235,347	70,500	305,847
Treasurer Capital Outlay	0	0	7,000	0	7,000	0	7,000
Attorney Capital Outlay	859	0	0	0	859	0	859
Appraiser Capital Outlay	4,828	0	4,504	0	9,332	0	9,332
Debt Service Funds:							
No-Fund Warrants	260	0	29,233	29,493	0	0	0
Proprietary Type Funds:							
Enterprise:							
EMS - Ambulance Service	17,555	0	284,958	280,044	22,469	5,221	27,690
Special Ambulance	157,076	0	56,745	51,120	162,701	0	162,701
Solid Waste	65,065	0	188,966	253,656	375	3,574	3,949
County Wide Recycling	136	0	25,937	15,487	10,586	0	10,586
Solomon Valley E-Waste Coalation	10,891	0	62,365	47,144	26,112	0	26,112
Landfill Equipment	25,000	0	55,698	2,698	78,000	0	78,000
Fiduciary Type Funds:							
Private Purpose Trust Fund:							
Micro Loan Grant	39,456	0	6,490	15,324	30,622	0	30,622
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,299,794</u>	<u>0</u>	<u>6,424,584</u>	<u>5,694,599</u>	<u>3,029,779</u>	<u>142,309</u>	<u>3,172,088</u>

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

OSBORNE COUNTY, KANSAS
 Composition of Cash
For the Year Ended December 31, 2009

STATEMENT 1
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Cash on Hand		
County Treasurer	\$	927
Sheriff		500
Farmers National Bank - Osborne, Kansas		
Checking Accounts		125,379
Money Market Account		1,672,437
Money Market Account		21,276
State Bank of Downs - Downs, Kansas		
Money Market Account		1,310,067
Sunflower Bank N.A. - Osborne, Kansas		
Checking Accounts		229,458
NOW Account		20,016
Savings Account		9,026
Money Market Account		1,946,375
Downs National Bank - Downs, Kansas		
Money Market Account		995,632
United National Bank - Natoma, Kansas		
Checking Account		139,587
Money Market Account		953,769
Total Cash		7,424,449
Less Agency Funds per Statement 4		<u>(4,252,361)</u>
Total Reporting Entity (Excluding Agency Funds)		<u>\$ 3,172,088</u>

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

OSBORNE COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 2
 Page 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 1,710,980	58,700	1,769,680	1,328,425	(441,255)
Special Revenue Funds:					
Road and Bridge	1,050,000	287,589	1,337,589	1,326,528	(11,061)
Special Bridge	0	0	0	3	*
Fair Building	9,300	0	9,300	9,300	0
Fair Premium	7,600	0	7,600	7,600	0
Health Nurse	197,115	5,497	202,612	186,103	(16,509)
Courthouse Remodel and Repair	16,181	0	16,181	7,036	(9,145)
Appraiser's Cost	108,450	1,393	109,843	88,046	(21,797)
Employee Benefits	875,100	0	875,100	801,939	(73,161)
Direct Election	44,167	0	44,167	22,797	(21,370)
Mental Health	20,524	0	20,524	21,186	*
Mental Health Building	0	0	0	0	0
Mental Retardation	12,600	0	12,600	13,068	*
Conservation District	16,000	0	16,000	16,000	0
Hospital Maintenance	181,000	0	181,000	181,000	0
Noxious Weed	203,415	0	203,415	193,529	(9,886)
Noxious Weed Chemicals	142	0	142	0	(142)
Noxious Weed Capital Outlay	25,240	0	25,240	0	(25,240)
Alcohol Abuse Program	641	0	641	0	(641)
Tourism Promotion	8,691	0	8,691	4,210	(4,481)
Historical Society	2,000	0	2,000	2,000	0
Wireless 911	37,874	0	37,874	7,112	(30,762)
Health Department Capital Outlay	63,000	0	63,000	0	*
County Wide Recycling	33,300	0	33,300	15,487	(17,813)

(Continued)

* Exempt from Budget Law

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

OSBORNE COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 2
 Page 2

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Fire District No. 1 - Operating	\$ 23,500	0	23,500	16,031	(7,469)
Fire District No. 2 - Operating	19,158	0	19,158	13,396	(5,762)
Fire District No. 3 - Operating	19,984	0	19,984	11,855	(8,129)
Hawkeye Township Special	29,549	0	29,549	25,980	(3,569)
Hancock Township Special	35,532	0	35,532	28,565	(6,967)
Sumner Township Special	36,239	0	36,239	35,121	(1,118)
Covert Township Special	29,586	0	29,586	26,696	(2,890)
Winfield Township Special	13,164	0	13,164	5,514	(7,650)
Independence Township Special	34,939	0	34,939	18,824	(16,115)
Grant Township Special	30,000	0	30,000	25,158	(4,842)
Debt Service Fund:					
No-Fund Warrants	4,942	0	4,942	0	(4,942)
Enterprise Funds:					
Ambulance Service	327,056	2,487	329,543	280,044	(49,499)
Solid Waste	266,488	0	266,488	253,656	(12,832)
Solomon Valley E-Waste Coalitin	80,000	0	80,000	47,144	(32,856)

* Exempt from Budget Law

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

OSBORNE COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 1

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 791,934	773,258	18,676
Delinquent	9,009	2,400	6,609
Motor Vehicle	101,835	92,049	9,786
Recreational Vehicle	1,509	1,333	176
16/20M	12,411	11,007	1,404
LAVTR	0	11,000	(11,000)
Intangibles	35,941	30,429	5,512
Local Retailers Sales Tax	126,243	110,000	16,243
Intergovernmental			
Mineral Production	1,555	1,500	55
Licenses, Fees and Permits			
Mortgage Registration	25,217	16,000	9,217
County Officer Fees	14,140	15,000	(860)
Drivers License Fees	420	650	(230)
Antique Fees	1,620	1,300	320
Sheriff VIN and Report Fees	3,393	2,400	993
Diversion Fees	1,173	1,800	(627)
District Court & Attorney Fees	5,065	2,700	2,365
Charges for Services			
911	19,224	21,000	(1,776)
Copy Machine	1,150	1,500	(350)
Publication Costs	3,197	2,300	897
Downs Police Service	82,500	75,000	7,500
Jail Care	30,045	68,000	(37,955)
Miscellaneous			
County Farm Income	22,494	9,000	13,494
Insurance Proceeds	43,657	0	43,657
Miscellaneous	12,277	6,500	5,777
Interest on Idle Funds	62,163	50,000	12,163
Interest on Delinquent Tax	14,293	10,000	4,293
Interest on Motor Vehicle	938	500	438
Interest on No Fund Warrant	509	1,199	(690)
Reimbursed Expenses	58,700	0	58,700
Residual Equity Transfer from No-Fund Warrant	4,942	0	4,942
Transfer from Special Vehicle	6,053	0	6,053
 Total Cash Receipts	 1,493,607	 1,317,825	 175,782

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

OSBORNE COUNTY, KANSAS

STATEMENT 3

GENERAL FUND

Page 2

Statement of Cash Receipts and Expenditures
 Actual and Budget
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	\$ 100,438	105,000	(4,562)
County Clerk	65,084	73,250	(8,166)
County Treasurer	108,048	118,138	(10,090)
County Attorney	58,798	60,515	(1,717)
Register of Deeds	56,224	57,263	(1,039)
Sheriff - Department Operations	634,939	625,514	9,425
Jail Care-Transfer to Sheriff Capital Outlay	15,957	68,000	(52,043)
Unified Court - Operating	22,027	27,000	(4,973)
Unified Court - Attorney Fees	15,977	30,000	(14,023)
CASA	2,500	2,500	0
Homicide Investigation and Trial	8,863	170,000	(161,137)
Courthouse General	59,360	74,000	(14,640)
Audit	28,370	27,300	1,070
Emergency Management	14,577	20,600	(6,023)
Computer Operations	30,385	30,000	385
Copy Machine	1,205	2,500	(1,295)
Major Building Repairs	7,069	40,000	(32,931)
911 Expenses	25,447	45,000	(19,553)
NWK Area Agency on Aging	3,500	3,500	0
Web-Site	4,979	2,650	2,329
GIS Mapping	32,176	53,250	(21,074)
Tourism Promotion	2,802	0	2,802
Economic Development	0	75,000	(75,000)
Transfer to Computer Capital Outlay	13,700	0	13,700
Transfer to District Court Equipment	5,000	0	5,000
Transfer to Register of Deeds Equipment	1,000	0	1,000
Transfer to GIS Mapping Equipment	10,000	0	10,000
Adjustment for Qualifying Budget Credits:			
Reimbursed Expense	<u>0</u>	<u>58,700</u>	<u>(58,700)</u>
 Total Expenditures	 <u>1,328,425</u>	 <u>1,769,680</u>	 <u>(441,255)</u>
 Cash Receipts Over (Under) Expenditures	 165,182		
Unencumbered Cash, Beginning	<u>825,639</u>		
 Unencumbered Cash, Ending	 <u>\$ 990,821</u>		

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

OSBORNE COUNTY, KANSAS

STATEMENT 3

ROAD AND BRIDGE FUND

Page 3

Statement of Cash Receipts and Expenditures
 Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Over)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 727,308	714,521	12,787
Delinquent	6,300	2,500	3,800
Motor Vehicle	80,887	75,637	5,250
Recreational Vehicle	1,210	1,096	114
16/20M	8,940	9,046	(106)
Housing Authority Distribution	167	0	167
Intergovernmental			
Special City County Highway	223,079	242,000	(18,921)
County Equalization	3,453	5,200	(1,747)
Miscellaneous	206	0	206
Reimbursed Expenses	287,589	0	287,589
Total Cash Receipts	<u>1,339,139</u>	<u>1,050,000</u>	<u>289,139</u>
Expenditures:			
Personal Services	430,195	420,000	10,195
Commodities	269,464	420,215	(150,751)
Contractual Services	46,611	46,285	326
Capital Outlay	150,173	13,500	136,673
Miscellaneous	89	0	89
Transfer to Special Machinery and Equipment	179,996	0	179,996
Transfer to Special Road and Bridge Improvement	250,000	150,000	100,000
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	0	287,589	(287,589)
Total Expenditures	<u>1,326,528</u>	<u>1,337,589</u>	<u>(11,061)</u>
Cash Receipts Over (Under) Expenditures	12,611		
Unencumbered Cash, Beginning	<u>1,194</u>		
Unencumbered Cash, Ending	<u>\$ 13,805</u>		

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

OSBORNE COUNTY, KANSAS
SPECIAL BRIDGE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Cancelled Prior Year Encumbrance	\$ 0	<u>0</u>	<u>0</u>
Expenditures:			
Commodities	<u>3</u>	<u>0</u>	<u>3</u>
Cash Receipts Over (Under) Expenditures	(3)		
Unencumbered Cash, Beginning	<u>3</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

*Exempt from Budget Law per K.S.A. 68-1135

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

**OSBORNE COUNTY, KANSAS
FAIR BUILDING FUND**

STATEMENT 3

Page 5

Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 8,525	8,345	180
Delinquent	62	45	17
Motor Vehicle	707	662	45
Recreational Vehicle	11	10	1
16/20M	77	79	(2)
Housing Authority Distribution	2	0	2
Total Cash Receipts	9,384	9,141	243
Expenditures:			
Appropriations	9,300	9,300	0
Cash Receipts Over (Under) Expenditures	84		
Unencumbered Cash, Beginning	403		
Unencumbered Cash, Ending	\$ 487		

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

**OSBORNE COUNTY, KANSAS
FAIR PREMIUM FUND**

STATEMENT 3

Page 6

Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 7,029	6,874	155
Delinquent	46	33	13
Motor Vehicle	527	501	26
Recreational Vehicle	8	7	1
16/20M	54	60	(6)
Housing Authority Distribution	2	0	2
Total Cash Receipts	7,666	7,475	191
Expenditures:			
Appropriations	7,600	7,600	0
Total Expenditures	7,600	7,600	0
Cash Receipts Over (Under) Expenditures	66		
Unencumbered Cash, Beginning	350		
Unencumbered Cash, Ending	\$ 416		

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

OSBORNE COUNTY, KANSAS

STATEMENT 3

HEALTH NURSE FUND

Page 7

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 56,252	55,030	1,222
Delinquent	559	520	39
Motor Vehicle	6,294	5,893	401
Recreational Vehicle	94	85	9
16/20M	692	705	(13)
Housing Authority Distribution	13	0	13
Charges for Services			
Patient Fees	59,456	42,000	17,456
WIC Administration	5,630	3,000	2,630
Grants			
WIC	12,995	7,000	5,995
Immunization	1,527	750	777
Bioterrorism	8,531	0	8,531
Kan Be Healthy	6,972	4,500	2,472
Maternal Infant	3,776	2,800	976
Other	7,000	5,250	1,750
Miscellaneous	1,624	0	1,624
Donations	100	0	100
Rent Income	0	150	(150)
Reimbursed Expenses	5,497	0	5,497
Total Cash Receipts	<u>177,012</u>	<u>127,683</u>	<u>49,329</u>
Expenditures:			
Personal Services	86,104	88,314	(2,210)
Commodities	35,887	36,500	(613)
Contractual Services	37,865	44,800	(6,935)
Capital Outlay	0	7,000	(7,000)
Miscellaneous	1,247	0	1,247
Transfer to Health Department Capital Outlay	25,000	0	25,000
Adjustment for Qualifying Budget Credits:			
Excess Grants	0	20,501	(20,501)
Reimbursed Expenses	0	5,497	(5,497)
Total Expenditures	<u>186,103</u>	<u>202,612</u>	<u>(16,509)</u>
Cash Receipts Over (Under) Expenditures	(9,091)		
Unencumbered Cash, Beginning	<u>82,488</u>		
Unencumbered Cash, Ending	<u>\$ 73,397</u>		

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

OSBORNE COUNTY, KANSAS
COURTHOUSE REMODEL AND REPAIR FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 8

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 14,817	14,534	283
Delinquent	92	45	47
Motor Vehicle	1,387	1,413	(26)
Recreational Vehicle	21	20	1
16/20M	110	169	(59)
Housing Authority Distributions	3	0	3
Total Cash Receipts	16,430	16,181	249
Expenditures:			
Commodities	797	181	616
Contractual Services	6,239	16,000	(9,761)
Total Expenditures	7,036	16,181	(9,145)
Cash Receipts Over (Under) Expenditures	9,394		
Unencumbered Cash, Beginning	4,555		
Unencumbered Cash, Ending	\$ 13,949		

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

OSBORNE COUNTY, KANSAS

STATEMENT 3

APPRAISER'S COST FUND

Page 9

Statement of Cash Receipts and Expenditures
 Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 86,261	84,407	1,854
Delinquent	787	157	630
Motor Vehicle	9,778	9,447	331
Recreational Vehicle	148	137	11
16/20M	969	1,130	(161)
Housing Authority Distribution	20	0	20
Charges for Services	300	0	300
Miscellaneous	264	0	264
Reimbursed Expenses	<u>1,393</u>	<u>0</u>	<u>1,393</u>
Total Cash Receipts	<u>99,920</u>	<u>95,278</u>	<u>4,642</u>
Expenditures:			
Personal Services	63,267	64,700	(1,433)
Commodities	8,408	8,500	(92)
Contractual Services	7,371	27,750	(20,379)
Capital Outlay	0	2,500	(2,500)
Transfer to Computer Capital Outlay	4,500	5,000	(500)
Transfer to Appraiser Capital Outlay	4,500	0	4,500
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>1,393</u>	<u>(1,393)</u>
Total Expenditures	<u>88,046</u>	<u>109,843</u>	<u>(21,797)</u>
Cash Receipts Over (Under) Expenditures	11,874		
Unencumbered Cash, Beginning	<u>7,963</u>		
Unencumbered Cash, Ending	<u>\$ 19,837</u>		

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

**OSBORNE COUNTY, KANSAS
EMPLOYEE BENEFITS FUND**

STATEMENT 3

Page 10

Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 622,698	608,403	14,295
Delinquent	6,080	944	5,136
Motor Vehicle	62,711	57,207	5,504
Recreational Vehicle	932	829	103
16/20M	7,452	6,842	610
Housing Authority Distribution	142	0	142
Payroll Deductions	147,867	0	147,867
Health Insurance Reimbursement	105,389	0	105,389
Reimbursements	963	0	963
Total Cash Receipts	954,234	674,225	280,009
Expenditures:			
Social Security	122,523	116,500	6,023
State Retirement	87,595	102,000	(14,405)
Workmen's Compensation	39,815	52,000	(12,185)
Unemployment Insurance	1,401	5,100	(3,699)
Other	0	4,500	(4,500)
Employee Health Insurance	550,605	595,000	(44,395)
Total Expenditures	801,939	875,100	(73,161)
Cash Receipts Over (Under) Expenditures	152,295		
Unencumbered Cash, Beginning	313,723		
Unencumbered Cash, Ending	\$ 466,018		

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

OSBORNE COUNTY, KANSAS
DIRECT ELECTION FUND

STATEMENT 3

Page 11

Statement of Cash Receipts and Expenditures
 Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 26,237	25,582	655
Delinquent	252	104	148
Motor Vehicle	2,662	2,230	432
Recreational Vehicle	39	32	7
16/20M	388	267	121
Housing Authority Distribution	6	0	6
Miscellaneous	25	0	25
Reimbursements	196	0	196
Total Cash Receipts	29,805	28,215	1,590
Expenditures:			
Personal Services	6,225	6,600	(375)
Commodities	819	16,367	(15,548)
Contractual Services	14,253	19,000	(4,747)
Capital Outlay	0	200	(200)
Transfer to Computer Capital Outlay	1,500	2,000	(500)
Total Expenditures	22,797	44,167	(21,370)
Cash Receipts Over (Under) Expenditures	7,008		
Unencumbered Cash, Beginning	17,697		
Unencumbered Cash, Ending	\$ 24,705		

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

OSBORNE COUNTY, KANSAS
MENTAL HEALTH FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 18,875	18,468	407
Delinquent	179	142	37
Motor Vehicle	1,871	1,688	183
Recreational Vehicle	28	24	4
16/20M	229	202	27
Housing Authority Distribution	4	0	4
Total Cash Receipts	21,186	20,524	662
Expenditures:			
Appropriations	21,186	20,524	662
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

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

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

OSBORNE COUNTY, KANSAS
MENTAL HEALTH BUILDING
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes	\$ 0	<u>0</u>	<u>0</u>
Expenditures:			
Appropriations	<u>0</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>2,356</u>		
Unencumbered Cash, Ending	<u>\$ 2,356</u>		

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

OSBORNE COUNTY, KANSAS
MENTAL RETARDATION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 11,373	11,122	251
Delinquent	116	86	30
Motor Vehicle	1,311	1,227	84
Recreational Vehicle	20	18	2
16/20M	144	147	(3)
Housing Authority Distribution	3	0	3
Total Cash Receipts	12,967	12,600	367
Expenditures:			
Appropriations	13,068	12,600	468
Cash Receipts Over (Under) Expenditures	(101)		
Unencumbered Cash, Beginning	101		
Unencumbered Cash, Ending	\$ 0		

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

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

OSBORNE COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 14,034	13,717	317
Delinquent	134	90	44
Motor Vehicle	1,634	1,583	51
Recreational Vehicle	25	23	2
16/20M	160	189	(29)
Housing Authority Distribution	3	0	3
Total Cash Receipts	15,990	15,602	388
Expenditures:			
Appropriations	16,000	16,000	0
Cash Receipts Over (Under) Expenditures	(10)		
Unencumbered Cash, Beginning	908		
Unencumbered Cash, Ending	\$ 898		

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

OSBORNE COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 16

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 158,694	155,248	3,446
Delinquent	1,670	724	946
Motor Vehicle	18,816	17,686	1,130
Recreational Vehicle	282	256	26
16/20M	2,047	2,115	(68)
Housing Authority Distribution	36	0	36
Total Cash Receipts	181,545	176,029	5,516
Expenditures:			
Appropriations	181,000	181,000	0
Cash Receipts Over (Under) Expenditures	545		
Unencumbered Cash, Beginning	11,739		
Unencumbered Cash, Ending	\$ 12,284		

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

OSBORNE COUNTY, KANSAS
NOXIOUS WEED FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 17

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 72,584	71,022	1,562
Delinquent	698	235	463
Motor Vehicle	7,996	7,640	356
Recreational Vehicle	120	111	9
16/20M	824	914	(90)
Housing Authority Distribution	17	0	17
Charges for Services and Reimbursements	112,423	115,286	(2,863)
Total Cash Receipts	194,662	195,208	(546)
Expenditures:			
Personal Services	58,573	57,500	1,073
Commodities	124,007	133,415	(9,408)
Contractual Services	8,949	10,500	(1,551)
Transfer to Noxious Weed Capital Outlay	2,000	2,000	0
Total Expenditures	193,529	203,415	(9,886)
Cash Receipts Over (Under) Expenditures	1,133		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 1,133		

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

OSBORNE COUNTY, KANSAS
NOXIOUS WEED CHEMICALS FUND
 Statement of Cash Receipts and Expenditures
 Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Delinquent	\$ 0	<u>0</u>	<u>0</u>
Expenditures	<u>0</u>	<u>142</u>	<u>(142)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

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

OSBORNE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
 Statement of Cash Receipts and Expenditures
 Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
 Page 19

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Miscellaneous	\$ 1,898	0	1,898
Transfer from Noxious Weed	2,000	2,000	0
Total Cash Receipts	3,898	2,000	1,898
Expenditures:			
Capital Outlay	0	25,240	(25,240)
Cash Receipts Over (Under) Expenditures	3,898		
Unencumbered Cash, Beginning	2,414		
Unencumbered Cash, Ending	\$ 6,312		

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

OSBORNE COUNTY, KANSAS
SPECIAL ALCOHOL ABUSE PROGRAM FUND
 Statement of Cash Receipts and Expenditures
 Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Intergovernmental	\$ 174	355	(181)
Expenditures:			
Contractual Services	0	641	(641)
Cash Receipts Over (Under) Expenditures	174		
Unencumbered Cash, Beginning	789		
Unencumbered Cash, Ending	\$ 963		

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

OSBORNE COUNTY, KANSAS
TOURISM PROMOTION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
State of Kansas	\$ 3,956	3,379	577
Reimbursements	39	0	39
Total Cash Receipts	3,995	3,379	616
Expenditures:			
Contractual Services	4,210	8,691	(4,481)
Cash Receipts Over (Under) Expenditures	(215)		
Unencumbered Cash, Beginning	1,796		
Unencumbered Cash, Ending	\$ 1,581		

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

OSBORNE COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 22

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 1,019	984	35
Delinquent	19	15	4
Motor Vehicle	208	196	12
Recreational Vehicle	3	3	0
16/20M	21	23	(2)
Total Cash Receipts	1,270	1,221	49
Expenditures:			
Appropriations	2,000	2,000	0
Cash Receipts Over (Under) Expenditures	(730)		
Unencumbered Cash, Beginning	823		
Unencumbered Cash, Ending	\$ 93		

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

OSBORNE COUNTY, KANSAS
WIRELESS E-911 FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Wireless 911 Tax	\$ 9,116	12,000	(2,884)
Reimbursements	236	0	236
Total Cash Receipts	9,352	12,000	(2,648)
Expenditures:			
Contractual Services	7,112	37,874	(30,762)
Cash Receipts Over (Under) Expenditures	2,240		
Unencumbered Cash, Beginning	22,275		
Unencumbered Cash, Ending	\$ 24,515		

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

OSBORNE COUNTY, KANSAS
HEALTH DEPARTMENT CAPITAL OUTLAY
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Transfer from Health Nurse	\$ 25,000	12,000	13,000
Transfer from Health Grant	12,229	0	12,229
Total Cash Receipts	37,229	12,000	25,229
Expenditures:			
Capital Outlay	0	63,000	(63,000)
Cash Receipts Over (Under) Expenditures	37,229		
Unencumbered Cash, Beginning	63,000		
Unencumbered Cash, Ending	\$ 100,229		

*Exempt from Budget Law per K.S.A. 65-204

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

OSBORNE COUNTY, KANSAS

STATEMENT 3

FIRE DISTRICT NO. 1

Page 25

OPERATING FUND

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 25,762	25,880	(118)
Delinquent	188	286	(98)
Motor Vehicle	2,263	2,055	208
Recreational Vehicle	46	39	7
16/20M	456	410	46
LAVTR	<u>0</u>	<u>160</u>	<u>(160)</u>
Total Cash Receipts	<u>28,715</u>	<u>28,830</u>	<u>(115)</u>
Expenditures:			
Commodities	6,076	12,500	(6,424)
Contractual Services	<u>9,955</u>	<u>11,000</u>	<u>(1,045)</u>
Total Expenditures	<u>16,031</u>	<u>23,500</u>	<u>(7,469)</u>
Cash Receipts Over (Under) Expenditures	12,684		
Unencumbered Cash, Beginning	<u>12,135</u>		
Unencumbered Cash, Ending	<u>\$ 24,819</u>		

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

OSBORNE COUNTY, KANSAS

STATEMENT 3

FIRE DISTRICT NO. 2

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OPERATING FUND

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 16,571	18,287	(1,716)
Delinquent	185	0	185
Motor Vehicle	979	597	382
Recreational Vehicle	16	0	
16/20M	176	274	(98)
LAVTR	<u>0</u>	<u>100</u>	<u>(100)</u>
Total Cash Receipts	<u>17,927</u>	<u>19,258</u>	<u>(1,347)</u>
Expenditures:			
Commodities	3,721	7,000	(3,279)
Contractual Services	9,675	12,158	(2,483)
Transfer to Special Machinery	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>13,396</u>	<u>19,158</u>	<u>(5,762)</u>
Cash Receipts Over (Under) Expenditures	4,531		
Unencumbered Cash, Beginning	<u>3,342</u>		
Unencumbered Cash, Ending	<u>\$ 7,873</u>		

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

OSBORNE COUNTY, KANSAS

STATEMENT 3

FIRE DISTRICT NO. 3

Page 27

OPERATING FUND

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 10,283	10,384	(101)
Delinquent	22	3	19
Motor Vehicle	656	657	(1)
Recreational Vehicle	12	10	2
16/20M	129	99	30
LAVTR	0	65	(65)
Miscellaneous	16	0	16
Reimbursements	100	0	100
Transfer from Fire District No. 3			
Special Machinery and Equipment	<u>100</u>	<u>8,831</u>	<u>(8,731)</u>
Total Cash Receipts	<u>11,318</u>	<u>20,049</u>	<u>(8,731)</u>
Expenditures:			
Commodities	5,401	8,000	(2,599)
Contractual Services	6,454	5,000	1,454
Transfer to Fire District No. 3			
Special Machinery and Equipment	<u>0</u>	<u>6,984</u>	<u>(6,984)</u>
Total Expenditures	<u>11,855</u>	<u>19,984</u>	<u>(8,129)</u>
Cash Receipts Over (Under) Expenditures	(537)		
Unencumbered Cash, Beginning	<u>547</u>		
Unencumbered Cash, Ending	<u>\$ 10</u>		

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

OSBORNE COUNTY, KANSAS
HAWKEYE TOWNSHIP SPECIAL
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 28

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 25,243	25,303	(60)
Delinquent	0	0	0
Motor Vehicle	1,743	1,188	555
Recreational Vehicle	55	0	55
16/20M	456	194	262
LAVTR	0	160	(160)
Intangibles	559	230	329
State of Kansas	1,206	1,380	(174)
Total Cash Receipts	29,262	28,455	807
Expenditures:			
Contractual Services	25,980	29,549	(3,569)
Cash Receipts Over (Under) Expenditures	3,282		
Unencumbered Cash, Beginning	7,605		
Unencumbered Cash, Ending	\$ 10,887		

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

OSBORNE COUNTY, KANSAS
HANCOCK TOWNSHIP SPECIAL
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 29

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 23,633	23,907	(274)
Delinquent	0	0	0
Motor Vehicle	1,205	1,105	100
Recreational Vehicle	38	53	(15)
16/20M	556	468	88
LAVTR	0	150	(150)
Intangibles	171	90	81
State of Kansas	984	1,100	(116)
Total Cash Receipts	26,587	26,873	(286)
Expenditures:			
Contractual Services	28,565	35,532	(6,967)
Cash Receipts Over (Under) Expenditures	(1,978)		
Unencumbered Cash, Beginning	8,930		
Unencumbered Cash, Ending	\$ 6,952		

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

OSBORNE COUNTY, KANSAS
SUMNER TOWNSHIP SPECIAL
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 30

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 30,562	31,170	(608)
Delinquent	185	0	185
Motor Vehicle	2,479	2,361	118
Recreational Vehicle	27	39	(12)
16/20M	360	331	29
LAVTR	0	200	(200)
Intangibles	762	410	352
State of Kansas	1,195	1,385	(190)
Miscellaneous	2	0	2
Total Cash Receipts	35,572	35,896	(324)
Expenditures:			
Contractual Services	35,121	36,239	(1,118)
Cash Receipts Over (Under) Expenditures	451		
Unencumbered Cash, Beginning	129		
Unencumbered Cash, Ending	\$ 580		

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

OSBORNE COUNTY, KANSAS
COVERT TOWNSHIP SPECIAL
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 22,588	22,588	0
Delinquent	0	0	0
Motor Vehicle	339	479	(140)
16/20M	156	310	(154)
LAVTR	0	140	(140)
Intangibles	423	280	143
State of Kansas	989	1,134	(145)
Total Cash Receipts	24,495	24,931	(436)
Expenditures:			
Contractual Services	26,696	29,586	(2,890)
Cash Receipts Over (Under) Expenditures	(2,201)		
Unencumbered Cash, Beginning	2,269		
Unencumbered Cash, Ending	\$ 68		

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

OSBORNE COUNTY, KANSAS
WINFIELD TOWNSHIP SPECIAL
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 10,961	10,961	0
Delinquent	30	0	30
Motor Vehicle	202	231	(29)
16/20M	88	119	(31)
LAVTR	0	50	(50)
Intangibles	519	500	19
State of Kansas	654	740	(86)
Total Cash Receipts	12,454	15,270	(147)
Expenditures:			
Contractual Services	5,514	13,164	(7,650)
Cash Receipts Over (Under) Expenditures	6,940		
Unencumbered Cash, Beginning	1,165		
Unencumbered Cash, Ending	\$ 8,105		

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

OSBORNE COUNTY, KANSAS
INDEPENDENCE TOWNSHIP SPECIAL
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 22,143	22,423	(280)
Delinquent	2	0	2
Motor Vehicle	1,121	1,461	(340)
Recreational Vehicle	6	6	0
16/20M	622	441	181
LAVTR	0	150	(150)
Intangibles	1,047	400	647
State of Kansas	892	1,000	(108)
Total Cash Receipts	25,833	25,881	(48)
Expenditures:			
Contractual Services	18,824	34,939	(16,115)
Cash Receipts Over (Under) Expenditures	7,009		
Unencumbered Cash, Beginning	9,011		
Unencumbered Cash, Ending	\$ 16,020		

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

OSBORNE COUNTY, KANSAS
GRANT TOWNSHIP SPECIAL
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 23,096	23,098	(2)
Delinquent	1	0	1
Motor Vehicle	775	1,076	(301)
Recreational Vehicle	34	22	12
16/20M	310	284	26
LAVTR	0	150	(150)
Intangibles	499	750	(251)
State of Kansas	1,076	1,200	(124)
Total Cash Receipts	25,791	26,580	(789)
Expenditures:			
Contractual Services	25,158	30,000	(4,842)
Cash Receipts Over (Under) Expenditures	633		
Unencumbered Cash, Beginning	2,890		
Unencumbered Cash, Ending	\$ 3,523		

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

OSBORNE COUNTY, KANSAS
NO-FUND WARRANTS
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 35

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 25,066	24,439	627
Delinquent	286	0	286
Motor Vehicle	3,451	3,251	200
Recreational Vehicle	52	47	5
16/20M	372	389	(17)
Housing Authority Distribution	6	0	6
Total Cash Receipts	29,233	28,126	1,107
Expenditures:			
Principal	24,042	26,641	(2,599)
Interest	509	1,199	(690)
Cash Basis Reserve	0	1,000	(1,000)
Residual Equity Transfer to General	4,942	0	4,942
Adjustment for Qualifying Budget Credit:			
Residual Equity Transfer to General	0	4,942	(4,942)
Total Expenditures	29,493	33,782	(4,289)
Cash Receipts Over (Under) Expenditures	(260)		
Unencumbered Cash, Beginning	260		
Unencumbered Cash, Ending	\$ 0		

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

OSBORNE COUNTY, KANSAS
EMS - AMBULANCE SERVICE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 36

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 139,734	136,347	3,387
Delinquent	1,495	134	1,361
Motor Vehicle	14,947	14,962	(15)
Recreational Vehicle	228	217	11
16/20M	1,293	1,789	(496)
Housing Authority Distribution	32	0	32
Charges for Services	124,582	100,000	24,582
Reimbursed Expenses	2,487	0	2,487
Miscellaneous	160	0	160
Total Cash Receipts	284,958	253,449	31,509
Expenditures:			
Personal Services	183,314	194,166	(10,852)
Commodities	50,189	46,302	3,887
Contractual Services	27,796	61,388	(33,592)
Capital Outlay	0	200	(200)
Transfer to Special Ambulance	18,745	25,000	(6,255)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	0	2,487	(2,487)
Total Expenditures	280,044	329,543	(49,499)
Cash Receipts Over (Under) Expenditures	4,914		
Unencumbered Cash, Beginning	17,555		
Unencumbered Cash, Ending	\$ 22,469		

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

OSBORNE COUNTY, KANSAS
SOLID WASTE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 37

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Delinquent	\$ 1,806	0	1,806
Special Assessments	170,230	179,266	(9,036)
Collections	16,312	16,000	312
Reimbursed Expense	618	0	618
Total Cash Receipts	188,966	195,266	(6,300)
Expenditures:			
Personal Services	86,051	90,030	(3,979)
Commodities	12,459	27,325	(14,866)
Contractual Services	97,068	143,515	(46,447)
Capital Outlay	0	5,000	(5,000)
Transfer to Landfill Equipment	55,698	0	55,698
Miscellaneous	2,380	0	2,380
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	0	618	(618)
Total Expenditures	253,656	266,488	(12,832)
Cash Receipts Over (Under) Expenditures	(64,690)		
Unencumbered Cash, Beginning	65,065		
Unencumbered Cash, Ending	\$ 375		

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

OSBORNE COUNTY, KANSAS
COUNTY WIDE RECYCLING
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 38

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Material Sold	\$ 12,605	23,356	(10,751)
Reimbursements	13,332	0	13,332
Total Cash Receipts	25,937	23,356	2,581
Expenditures:			
Personal Services	0	0	0
Commodities	4,218	7,500	(3,282)
Contractual Services	11,269	25,800	(14,531)
Total Expenditures	15,487	33,300	(17,813)
Cash Receipts Over (Under) Expenditures	10,450		
Unencumbered Cash, Beginning	136		
Unencumbered Cash, Ending	\$ 10,586		

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

OSBORNE COUNTY, KANSAS
SOLOMON VALLEY E-WASTE COALITION
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
State of Kansas	\$ 49,650	0	49,650
Membership Dues	9,000	0	9,000
Material Sold	2,206	89,274	(87,068)
Reimbursements	1,509	0	1,509
Total Cash Receipts	62,365	89,274	(26,909)
Expenditures:			
Personal Services	0	60,000	(60,000)
Commodities	3,526	10,000	(6,474)
Contractual Services	43,618	10,000	33,618
Total Expenditures	47,144	80,000	(32,856)
Cash Receipts Over (Under) Expenditures	15,221		
Unencumbered Cash, Beginning	10,891		
Unencumbered Cash, Ending	\$ 26,112		

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

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
 Actual
For the Year Ended December 31, 2009

	Attorney Capital Outlay	Appraiser Capital Outlay	Treasurer Capital Outlay
Cash Receipts:			
Miscellaneous	\$ 0	4	0
Transfer from Road & Bridge	0	0	0
Transfer from Special Vehicle	0	0	7,000
Transfer from Appraiser's Cost	0	4,500	0
Total Cash Receipts	0	4,504	7,000
Expenditures:			
Capital Outlay	0	0	0
Total Expenditures	0	0	0
Cash Receipts Over (Under) Expenditures	0	4,504	7,000
Unencumbered Cash, Beginning	859	4,828	0
Unencumbered Cash, Ending	\$ 859	9,332	7,000

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

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
 Actual
For the Year Ended December 31, 2009

	Computer Capital Outlay	Special Machinery and Equipment	GIS Equipment
Cash Receipts:			
Miscellaneous	\$ 0	0	0
Transfer from Road & Bridge	0	179,996	0
Transfer from General	19,700	0	10,000
Transfer from Appraiser's Cost	0	0	0
Total Cash Receipts	19,700	179,996	10,000
Expenditures:			
Contractual Services	5,519	0	0
Capital Outlay	0	50,573	0
Total Expenditures	5,519	50,573	0
Cash Receipts Over (Under) Expenditures	14,181	129,423	10,000
Unencumbered Cash, Beginning	61,899	255,828	0
Unencumbered Cash, Ending	\$ 76,080	385,251	10,000

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

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
 Actual
For the Year Ended December 31, 2009

	County Clerk Equipment	Register of Deeds Equipment	District Court Equipment	Sheriff Equipment
Cash Receipts:				
Transfer from General Fund	\$ 0	1,000	5,000	15,957
Expenditures:				
Capital Outlay	4,436	665	0	23,820
Cash Receipts Over (Under) Expenditures	(4,436)	335	5,000	(7,863)
Unencumbered Cash, Beginning	4,500	665	21,911	28,391
Unencumbered Cash, Ending	\$ 64	1,000	26,911	20,528

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

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
 Actual
For the Year Ended December 31, 2009

	Special Ambulance	Landfill Equipment	Fire District No. 1 Special Machinery and Equipment	Fire District No. 2 Special Machinery and Equipment
Cash Receipts:				
Transfer from EMS - Ambulance Service	\$ 18,745	0	0	0
Transfer from OFD No. 1 - General	0	0	0	0
Transfer from OFD No. 2 - Operating	0	0	0	0
Transfer from Solid Waste	0	55,698	0	0
Donations	0	0	200	0
Sarver Grant	38,000	0	0	0
Total Cash Receipts	56,745	55,698	200	0
Expenditures:				
Commodities	0	0	485	0
Contractual Services	51,120	2,698	0	0
Capital Outlay	0	0	5,841	0
Total Expenditures	51,120	2,698	6,326	0
Cash Receipts Over (Under) Expenditures	5,625	53,000	(6,126)	0
Unencumbered Cash, Beginning	157,076	25,000	12,941	20,344
Unencumbered Cash, Ending	\$ 162,701	78,000	6,815	20,344

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

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
 Actual
For the Year Ended December 31, 2009

STATEMENT 3
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	Fire District No. 3 Special Machinery and Equipment	Fire District No. 3 Memorial	Wireless E-911 Grant	Special Road and Bridge Im- provement
Cash Receipts:				
State of Kansas (Grant)	\$ 0	0	71,391	0
Coop Grant	0	0	0	0
Miscellaneous	1,907	0	0	186
Reimbursements	0	0	0	484
Donations	0	1,095	0	0
Transfer from FD #3 - General	0	0	0	0
Transfer from Road and Bridge	0	0	0	250,000
	<u>1,907</u>	<u>1,095</u>	<u>71,391</u>	<u>250,670</u>
Total Cash Receipts				
	<u>1,907</u>	<u>1,095</u>	<u>71,391</u>	<u>250,670</u>
Expenditures:				
Commodities	0	0	0	17,853
Contractual Services	0	0	64,877	73,851
Capital Outlay	3,550	0	0	0
Transfer to FD #3 - General	100	0	0	0
	<u>3,650</u>	<u>0</u>	<u>64,877</u>	<u>91,704</u>
Total Expenditures				
	<u>3,650</u>	<u>0</u>	<u>64,877</u>	<u>91,704</u>
Cash Receipts Over (Under) Expenditures	(1,743)	1,095	6,514	158,966
Unencumbered Cash, Beginning	<u>13,935</u>	<u>310</u>	<u>3,500</u>	<u>76,381</u>
Unencumbered Cash, Ending	<u>\$ 12,192</u>	<u>1,405</u>	<u>10,014</u>	<u>235,347</u>

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

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
 Actual
For the Year Ended December 31, 2009

	Special Vehicle Fees	Prosecuting Attorney Fund	Solomon Valley E-Waste Grant	Health Grant
Cash Receipts:				
Fees from District Court	\$ 0	137	0	0
Grant	0	0	13,193	0
Motor Vehicle Fees	45,711	0	0	0
Reimbursements	0	0	0	0
Total Cash Receipts	45,711	137	13,193	0
Expenditures:				
Procecutor's Training	0	89	0	0
Personal Services	8,263	0	0	0
Commodities	5,920	0	0	0
Contractual Services	13,940	0	14,841	0
Capital Outlay	7,873	0	0	0
Transfer to Health Department Capital Outlay	0	0	0	12,229
Transfer to Computer Capital Outlay	0	0	0	0
Transfer to Treasurer Capital Outlay	7,000	0	0	0
Transfer to General	6,053	0	0	0
Total Expenditures	49,049	89	14,841	12,229
Cash Receipts Over (Under) Expenditures	(3,338)	48	(1,648)	(12,229)
Unencumbered Cash, Beginning	6,053	3,028	1,648	12,229
Unencumbered Cash, Ending	\$ 2,715	3,076	0	0

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

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
 Actual
For the Year Ended December 31, 2009

	Courthouse Centennial	American Heart Association Grant	Ambulance Memorial	WIC Grant
Cash Receipts:				
Miscellaneous	\$ 10	0	0	0
Donations	471	0	1,621	0
Interest on Idle Funds	0	0	8	0
Grants	0	0	0	231,822
Sale of Merchandise	147	0	0	0
Total Cash Receipts	628	0	1,629	231,822
Expenditures:				
Operations	10	0	0	0
Project Expenditures	0	0	0	244,539
Total Expenditures	10	0	0	244,539
Cash Receipts Over (Under) Expenditures	618	0	1,629	(12,717)
Unencumbered Cash, Beginning	2,279	1,000	6,800	12,717
Unencumbered Cash, Ending	\$ 2,897	1,000	8,429	0

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

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
 Actual
For the Year Ended December 31, 2009

	JJA Health Grant	Veterans Memorial	Family Planning
Cash Receipts:			
Grants	\$ 0	0	0
Patient Fees	0	0	253
Total Cash Receipts	0	0	253
Expenditures:			
Project Expenditures	0	0	253
Cash Receipts Over (Under) Expenditures	0	0	0
Unencumbered Cash, Beginning	154	3,589	0
Unencumbered Cash, Ending	\$ 154	3,589	0

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

OSBORNE COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
 Actual
For the Year Ended December 31, 2009

	Register of Deeds Technology	Micro Loan Grant
Cash Receipts:		
Recording Fees	\$ 4,826	0
Interest on Investments	154	0
Loan Payments	0	6,490
Total Cash Receipts	4,980	6,490
Expenditures:		
Operations	4,031	0
Administration	0	324
Loan Advances	0	15,000
Total Expenditures	4,031	15,324
Cash Receipts Over (Under) Expenditures	949	(8,834)
Unencumbered Cash, Beginning	20,327	39,456
Unencumbered Cash, Ending	\$ 21,276	30,622

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

OSBORNE COUNTY, KANSAS
 Agency Funds
 Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

STATEMENT 4

Page 1

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 3,982,466	6,236,199	6,228,198	3,990,467
Real Estate Redemptions	74,304	62,840	74,527	62,617
Partial Payment	1,613	3,172	2,983	1,802
Advance Tax	10	493	487	16
Motor Vehicle Tax	154,520	636,522	644,325	146,717
Recreational Vehicle	1,658	9,184	9,640	1,202
Residential Use Tax	116	5,860	5,317	659
Escaped Tax	0	33,527	4,069	29,458
LAVTR	30	0	0	30
Sales and Compensating Use Tax	6,910	115,436	118,987	3,359
Motor Vehicle License Fees	0	364,425	364,425	0
Neighborhood Revitalization	0	15,789	15,789	0
Total Distributable Funds	4,221,627	7,483,447	7,468,747	4,236,327
State Funds:				
State Education Building	8	39,765	39,765	8
Institutional Building	4	19,883	19,883	4
Correction Institution	0	9	9	0
Total State Funds	12	59,657	59,657	12
Subdivision Funds:				
Unified School Districts	1,705	1,569,023	1,569,987	741
Cemeteries	2,208	33,444	35,208	444
Townships	1,719	315,280	314,730	2,269
Cities	0	918,134	918,134	0
Regional Library	0	36,251	36,251	0
Irrigation District	0	303,420	303,420	0
Extension District	18	88,871	88,889	0
Watershed Districts	0	369	369	0
Fire Districts	0	62,774	62,774	0
Hospital Sales Tax	0	348,316	348,316	0
Total Tax Accounts	5,650	3,675,882	3,678,078	3,454

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

OSBORNE COUNTY, KANSAS
 Agency Funds
 Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 500	6,916	6,915	501
Clerk of District Court				
Court Trust	260	59,990	58,050	2,200
Law Library	6,314	3,740	2,550	7,504
Register of Deeds	425	37,899	38,324	0
County Treasurer:				
Cash Over & Short	546	4,488	4,288	746
Payroll Tax Withholding	0	347,898	347,898	0
Employee Cafeteria Plan	816	12,338	12,125	1,029
Payroll Clearing	(25)	49,832	49,807	0
Drivers Licenses	0	8,987	8,987	0
Stray Animals	0	588	0	588
	8,836	532,676	528,944	12,568
Total County Officer Accounts				
	8,836	532,676	528,944	12,568
Total Agency Funds	\$ 4,236,125	11,751,662	11,735,426	4,252,361

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

OSBORNE COUNTY, KANSAS
Notes to the Financial Statements
December 31, 2009

1. **Summary of Significant Accounting Policies**

Reporting Entity

Osborne County, Kansas, the primary government, operates as a county in accordance with the laws of the State of Kansas. The County operates under a commission form of government and provides the following services: public safety (sheriff), highway, sanitation (landfill), health and social services, culture-recreation, public improvements and general administrative services.

Principles Determining Scope of Reporting Entity

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading or incomplete. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and imposes its will on that organization. The primary government may also be financial accountable if an organization is fiscally dependent on the primary government, regardless of the authority of the organization's governing board.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that the following are component units of the County:

Osborne County Memorial Hospital
Osborne County Fair Board

Financial information for these component units has not been reported in the County's financial statements. Accordingly, these financial statements present the activities of the primary government only and are not a complete presentation in accordance with generally accepted accounting principles.

Osborne County Memorial Hospital issues separately audited financial statements that may be obtained from the Chief Financial Officer, 424 W. New Hampshire St, Osborne, KS 67473.

Unaudited financial reports for the Osborne County Fair Board can be obtained by contacting the Treasurer, Linda Ubelaker, at 535 N. 1st, Osborne, KS 67473.

Fund Accounting

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year 2009:

Governmental Funds:

General Fund--To account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--To account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--To account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--To account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges--or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Private Purpose Trust and Agency Funds—To account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Reimbursed Expenditures

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure is charged in the fund from which the transfer is made.

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 statutory basis of accounting.

Departure from Generally Accepted Accounting Principles

The basis of presentation described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the

expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, building, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

The required balance sheet, income statement, and the statement of cash flows are not presented for the proprietary fund types. Generally accepted accounting principles require these fund types to be accounted for by the full accrual method of accounting.

2. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds.

The statutes provide for the following sequence and timetable in adoption of budgets:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Appraisers Cost, Noxious Weed, E-Waste Coalition, Waste Disposal, Tourism Promotion, Hancock Township, and Independence Township Funds were amended in this manner during the year ended December 31, 2009.

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

A legal operating budget is not required for capital projects funds, trust funds, permanent funds and the following funds:

	Statutory Authority for Exemption
Special Revenue Funds:	
Special Road and Bridge	K.S.A. 68-559(a)
Special Bridge	K.S.A. 68-1135
Mental Health	K.S.A. 19-4007
Mental Retardation	K.S.A. 19-4007
Fire District No. 1 - Special Machinery and Equipment	K.S.A. 19-119
Fire District No. 2 - Special Machinery and Equipment	K.S.A. 19-119
Fire District No. 3 - Special Machinery and Equipment	K.S.A. 19-119
Fire District No. 3 - Memorial	K.S.A. 79-2925
Special Machinery and Equipment	K.S.A. 68-141g
Special Road & Bridge Improvements	K.S.A. 68-590
Computer Capital Outlay	K.S.A. 19-119
Health Department Capital Outlay	K.S.A. 65-204
District Court Equipment	K.S.A. 19-119
GIS Equipment	K.S.A. 19-119
Sheriff Equipment	K.S.A. 19-119
Register of Deeds Equipment	K.S.A. 19-119
County Clerk Equipment	K.S.A. 19-119
Special Vehicle Fees	K.S.A. 8-145
Prosecuting Attorney Fund	K.S.A. 28-170a
Health Grant	K.S.A. 12-1663
American Heart Association Grant	K.S.A. 79-2925
Ambulance Memorial	K.S.A. 79-2925
WIC Grant	K.S.A. 12-1663
Wireless E-911 Grant	K.S.A. 12-16,111
Solomon Valley E-Waste Grant	K.S.A. 12-16,111
Family Planning	K.S.A. 12-16,111
Veterans Memorial	K.S.A. 79-2925
Register of Deeds Technology	K.S.A. 28-115(a)
Courthouse Centennial	K.S.A. 79-2925
JJA Health Grant	K.S.A. 12-16,111
Treasurer Capital Outlay	K.S.A. 19-119
Attorney Capital Outlay	K.S.A. 19-119
Appraiser Capital Outlay	K.S.A. 19-119
Enterprise Funds:	
Special Ambulance	K.S.A. 12-110d

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

3. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes.

Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

4. **Inventories and Prepaid Expenses**

Inventories and prepaid expenses, which benefit future periods, are recorded as an expenditure during the year of purchase.

5. **Deposits and Investments**

As of December 31, 2009, the County had no investments.

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

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

Concentration of Credit Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance, deposit guaranty bonds issued by commercial underwriters or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2009.

At December 31, 2009, the County's carrying amount of deposits was \$7,423,022 and the bank balance was \$7,587,963. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,768,122 was covered by federal depository insurance and \$5,819,841 was collateralized with securities held by the pledging financial institution's agents in the County's name.

6. **Compensated Absences**

Vacation Pay

Each employee of Osborne County, Kansas, after having completed six full months of continuous employment, accumulates one working day a month to be credited to their vacation leave with a total accumulation of time not to exceed thirty days. An employee who leaves Osborne County after one year of continuous employment will be paid the unused balance of vacation leave credited to his record. The cost of accumulated vacation pay as of December 31, 2009 was \$80,215 and is included in compensated absences in Note 13 – Long-term Debt.

Sick Leave

Each employee is entitled to one day of sick leave for each month worked. This time may be accumulated to one hundred twenty days. Any employee leaving County employment after age sixty-two or upon retirement will be paid half of their accumulated sick leave. The cost of accumulated sick leave as of December 31, 2009 was \$138,251 and is included in compensated absences in Note 13 – Long-term Debt.

7. Defined Benefit Pension PlanPlan Description

Osborne County contributes to 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. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4 percent of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for 2009, which includes pension contributions and Group Death Disability Insurance, was 6.54 percent. The County's employer contribution to KPERS for the years ending December 31, 2009, 2008 and 2007 were \$99,028, \$85,142, and \$69,313, respectively, equal to the statutory required contributions for each year.

8. 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 these financial statements.

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

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

Permit No. 0184

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

The estimate of closure and postclosure care liability at year-end would be \$160,810. This liability is based on the use of 100.00 percent of the estimated capacity of the landfill. These amounts are based on what it would cost to perform the remaining closure and postclosure care in 2009. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and postclosure care cost.

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

Permit No. 0761

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

The estimate of closure and post-closure care liability at year-end would be \$183,144. This liability is based on the use of 42.28 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$250,062 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2009. The County expects the landfill to continue to operate for approximately eleven years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

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

10. **Interfund Transactions**

Operating transfers were as follows:

From	To	Authority	Amount
General	Sheriff Equipment	K.S.A. 19-119	\$ 15,957
General	District Court Equipment	K.S.A. 19-119	5,000
General	Computer Capital Outlay	K.S.A. 19-119	13,700
General	GIS Mapping Equipment	K.S.A. 19-119	10,000
General	Register of Deeds Equipment	K.S.A. 19-119	1,000
Solid Waste	Landfill Equipment	K.S.A. 19-119	55,698
Direct Election	Computer Capital Outlay	K.S.A. 19-119	1,500
Appraiser's Cost	Computer Capital Outlay	K.S.A. 19-119	4,500
Appraiser's Cost	Appraiser Capital Outlay	K.S.A. 19-119	4,500
Road and Bridge	Special Machinery & Equipment	K.S.A. 68-141g	179,996
Road and Bridge	Special Road and Bridge Improvement	K.S.A. 68-590	250,000
Special Vehicle	General	K.S.A. 8-145	6,053
Special Vehicle	Treasurer Capital Outlay	K.S.A. 19-119	7,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	2,000
EMS Ambulance Service	Special Ambulance	K.S.A. 12-110d	18,745
Health Nurse	Health Department Capital Outlay	K.S.A. 19-119	25,000
Health Grant	Health Department Capital Outlay	K.S.A. 19-119	12,229
Fire District No. 3 - Special Machinery and Equipment	Fire District No. 3 - Operating	K.S.A. 19-3623e	100

Residual equity transfers were as follows:

From	To	Statutory Authority	Amount
No-Fund Warrants	General	K.S.A. 12-1666	4,942

11. **Revolving Loan Fund**

Osborne County was awarded a \$100,000 Community Development Block Grant from the Kansas Department of Commerce and Housing in 2001 for the purpose of establishing a Micro-loan Revolving Loan Fund to provide loans to businesses in Osborne County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans as of December 31, 2009 was \$72,813. Loan balances which did not receive any payments during 2009 was \$44,867.

12. **Risk Management**

The County is exposed to various risk of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County has been unable to obtain workers compensation, property, liability, crime or surety insurance at a cost if considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC) and the Kansas County Association Multi-Line Pool (KCAMP) public entity risk pools currently operating as common risk management and insurance programs for participating Kansas counties.

The County pays annual premiums to KWORC for workers compensation and to KCAMP for property, liability, crime and surety insurance coverage. The agreement to participate provides that KWORC and KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the following dollar limits for each insured event.

Employer's Liability Bodily Injury by Accident	\$ 1,000,000	for each accident
Employer's Liability Bodily Injury by Disease	1,000,000	policy limit
Property Coverages	250,000	per occurrence
Liability coverages	250,000	per accident
Crime coverages	150,000	per loss
Surety coverages	40,000	public officials bond

Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC and KCAMP management.

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

13. Long-term Debt

Changes in long-term liabilities for the Osborne County, Kansas for the year ended December 31, 2009 were as follows:

13. Long-term Debt

Changes in long-term liabilities for Osborne County, Kansas for the year ended December 31, 2009, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
No-Fund Warrants:										
Osborne County	4.50%	12/15/06	\$ 211,900	11/01/08	\$ 24,042	0	24,042		0	509
Capital Leases:										
4 Watch Guard Video Equipment	14.12%	05/31/07	19,680	06/01/11	13,178	0	4,917		8,261	1,551
Total Capital Leases					<u>13,178</u>	<u>0</u>	<u>4,917</u>		<u>8,261</u>	<u>1,551</u>
Total Contractual Indebtedness					<u>37,220</u>	<u>0</u>	<u>28,959</u>		<u>8,261</u>	<u>2,060</u>
Compensated Absences:										
Vacation Pay	N/A	N/A	N/A	N/A	80,326			(111)	80,215	
Sick Pay	N/A	N/A	N/A	N/A	130,745			7,506	138,251	
Landfill Closure and Post-closure:										
Cost - Permit No. 0184 - Closed	N/A	N/A	N/A	N/A	167,510			(6,700)	160,810	
Landfill Closure and Post-closure:										
Cost - Permit No. 0761 - Open	N/A	N/A	N/A	N/A	130,136			53,008	183,144	
Total Long-term Debt					<u>\$ 545,937</u>	<u>0</u>	<u>28,959</u>	<u>53,703</u>	<u>570,681</u>	<u>2,060</u>

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

13. Long-term Debt

Current maturities of long-term debt and interest through maturity are as follows:

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015-2019</u>	<u>Total</u>
PRINCIPAL							
Capital Leases:							
4 Watch Guard Video Equipment	<u>\$ 5,658</u>	<u>2,603</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,261</u>
Total Principal	<u>5,658</u>	<u>2,603</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,261</u>
INTEREST							
Capital Leases:							
4 Watch Guard Video Equipment	<u>810</u>	<u>93</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>903</u>
Total Interest	<u>810</u>	<u>93</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>903</u>
Total Principal and Interest	<u>\$ 6,468</u>	<u>2,696</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,164</u>

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