

OSAGE COUNTY, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2011

OSAGE COUNTY, KANSAS
For the Year Ended December 31, 2011

BOARD OF COUNTY COMMISSIONERS

Kenneth J. Kuykendall
Chairman

Carl F. Meyer

Michael D. Pruitt

LIST OF PRINCIPAL OFFICIALS

Rhonda Beets
County Clerk
and Election

JoAnn Hamilton
County Treasurer and
Special Auto

Linda Massey
Register of Deeds

Glen Tyson
Road and Bridge
Supervisor

Stacy Berry
County Appraiser

Brandon Jones
County Attorney

Laurie Dunn
Sheriff

Leo Williams
Noxious Weed

Anne Gray
Health Administrator

OSAGE COUNTY, KANSAS
For the Year Ended December 31, 2011

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Osage County
Lyndon, Kansas 66861

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of the Osage County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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.

As described more fully in Note 1, the Osage County, Kansas has prepared this financial statement using 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 effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, as presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Osage County, Kansas as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Osage County, Kansas as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2012, on our consideration of the Osage County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the 2011 financial statement as a whole. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and disbursements-agency funds, schedules of cash receipts and expenditures-actual-component unit, and reconciliation of tax roll (Schedules 1, 2, 3, 4, 5 and 6 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2011 financial statement. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statement. Such information is the responsibility of management and the 2011 supplementary information was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 information has been subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

The 2010 Actual column presented in the individual fund schedules of cash receipts and expenditures-actual and budget, schedules of cash receipts and expenditures-actual-component unit (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2010 financial statement upon which we rendered an unqualified opinion dated September 29, 2011. The 2010 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2010 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 2010 financial statement. The 2010 comparative information was subjected to the auditing procedures applied in the audit of the 2010 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2010 financial statement or to the 2010 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2010 comparative information is fairly stated in all material respects in relation to the 2010 financial statement as a whole.

Swindoll, Janzen, Hawk & Loyd, LLC

Certified Public Accountants

September 25, 2012



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JANZEN
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Osage County, Kansas 66861

We have audited the financial statement of the Osage County, Kansas and its discretely presented component unit as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statement and have issued our report thereon dated September 25, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Osage County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Osage County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Osage County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting, and are listed as reference numbers 11-1 and 11-2. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the County, in a separate letter dated September 25, 2012.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, County Commissioners, federal awarding agencies, pass-through entities and for filing with the Division of Accounts and Reports and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk, & Loyd, LLC

September 25, 2012



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of County Commissioners
Osage County, Kansas 66861

Compliance

We have audited the compliance of Osage County, Kansas with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Osage County, Kansas' major federal programs for the year ended December 31, 2011. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *Kansas Municipal Audit Guide*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Osage County, Kansas complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

The management of Osage County, Kansas is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph in this section and was not designed to identify all deficiencies in the internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of County Commissioners, federal awarding agencies, pass-through entities and for filing with the Division of Accounts and Reports and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk, and Loyd, LLC

September 25, 2012

OSAGE COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

For the Year Ended December 31, 2011

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance 1-01-11</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance 12-31-11</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance 12-31-11</u>
GENERAL FUND	\$ 499,110	\$ -	\$ 4,153,593	\$ 4,336,056	\$ 316,647	\$ 358,626	\$ 675,273
SPECIAL REVENUE FUNDS:							
Ambulance Fund	-	-	179,591	174,167	5,424	-	5,424
Appraiser's Cost Fund	71,409	-	260,887	305,213	27,083	32,926	60,009
Diversions Fees Fund	103,245	-	43,916	86,085	61,076	2,560	63,636
Election Fund	23,891	-	74,354	42,418	55,827	-	55,827
Emergency 911 Fund	68,152	-	91,548	79,683	80,017	4,118	84,135
911 Cell Surcharge Fund	156,576	-	34,308	44,028	146,856	44,028	190,884
911 Cell Special Grant Fund	-	-	45,409	45,409	-	-	-
Employee Benefit Fund	357,459	-	1,773,057	2,112,294	18,222	-	18,222
Federal Owned Land Entitlement Fund	219,546	-	81,343	112,532	188,357	-	188,357
Health Fund	179,476	-	189,270	248,614	120,132	19,065	139,197
Noxious Weed Fund	20,851	-	212,343	228,933	4,261	1,602	5,863
Noxious Weed Capital Outlay Fund	17,000	-	18,584	25,072	10,512	-	10,512
Register of Deeds Technology Fund	28,050	-	16,416	16,603	27,863	-	27,863
Road and Bridge Fund	109,437	-	2,934,099	2,684,619	358,917	115,818	474,735
Road Machinery, Bridge Building and Equipment Fund	357,604	-	270,000	242,671	384,933	-	384,933
Lake Patrol Fund	124,356	-	82,919	104,430	102,845	62	102,907
Special Alcoholic Rehabilitation Fund	16,936	-	12,461	26,924	2,473	-	2,473
Special Bridge Fund (68-1135)	68,279	-	116,124	150,594	33,808	25,351	59,159
Special Levy - Waste Disposal Fund	9,222	-	519,740	475,038	53,924	35,145	89,069
Special Parks and Recreation Fund	13,182	-	3,250	-	16,432	-	16,432
Concealed Weapons Fund	10,094	-	2,308	-	12,402	-	12,402
Emergency Preparedness SLA Grant Fund	1,186	-	-	1,186	-	-	-
Emergency Preparedness Fund	5,000	-	-	4,708	292	-	292
Emergency Preparedness EMPG Grant Fund	25,494	-	17,316	17,316	25,494	-	25,494
TOTAL SPECIAL REVENUE FUNDS	1,986,445	-	6,979,243	7,228,537	1,737,150	280,675	2,017,825
DEBT SERVICE FUND:							
Bond and Interest Fund	34,524	-	37,837	61,041	11,320	-	11,320

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

OSAGE COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

For Year Ended December 31, 2011

Fund	Beginning Unencumbered Cash Balance 1-01-11	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12-31-11	Add Encumbrances and Accounts Payable	Ending Cash Balance 12-31-11
PRIVATE PURPOSE TRUST FUNDS:							
Special Law Enforcement Trust Fund	\$ 149,518	\$ -	\$ 393	\$ 38,731	\$ 111,180	\$ 1,697	\$ 112,877
Law Enforcement Equipment Fund	135	-	-	-	135	-	135
County Attorney's Training Fund	2,439	-	2,938	3,718	1,659	-	1,659
Registered Sex Offender Fund	5,565	-	2,000	296	7,269	-	7,269
Special Prosecutor's Trust Fund	60,633	-	-	10,633	50,000	-	50,000
TOTAL PRIVATE PURPOSE TRUST FUNDS	218,290	-	5,331	53,378	170,243	1,697	171,940
COMPONENT UNIT:							
Historical Society	34,539	-	16,547	18,931	32,155	-	32,155
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 2,772,908	\$ -	\$ 11,192,551	\$ 11,697,943	\$ 2,267,515	\$ 640,998	\$ 2,908,513

Composition of Cash:

Cash on hand	\$ 12,849
Checking Account - Citizens State Bank	9,349,139
Checking Account - Lyndon State Bank	215,069
Checking Account - Landmark National Bank	421,776
Checking Account - First National Bank	27,672
Checking Account - State Bank of Carbondale	36,582
Checking Account - Kansas State Bank	28,058
Checking Account - First Security Bank	36,262
Checking Account - Bank of Osage City	36,068
Checking Account - Lyndon State Bank - Law Library	18,039
Checking Account - Lyndon State Bank - Inmate Commissary Accounts	15,503
Certificates of Deposit	2,001,000
Total Component Unit	<u>32,155</u>
Total Cash	12,230,172
Less Agency Funds per Schedule 3	<u>(9,321,659)</u>
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 2,908,513

OSAGE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Reporting Entity

Osage County is a municipal corporation governed by an elected three-member commission. The financial statement present Osage County (the primary government) and its component units. The component units are included in the County's reporting entity because of the significance of their operational or financial relationship with the County.

Discretely Presented Component Unit. The component unit section includes the financial data of the discretely presented component unit. The component unit is reported separately to emphasize that it is legally separate from the County. The governing body of the component unit is elected.

Historical Society. Osage County Historical Society provides services and information to all persons in the County dealing with historical items of interest. The County annually provides significant operating subsidies to the Historical Society.

(b) Basis of Presentation - Fund Accounting

Fund Accounting

The accounts of the County are organized on the basis of funds each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately. Funds are classified into three categories: governmental, fiduciary and debt service. Within each of these three categories there are one or more fund types. The County uses the following fund types:

Governmental Fund Types

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund - This fund is established to account for resources devoted to financing the general services that the County performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the County are included in this fund. This fund is charged with all costs of operating the government for which a separate fund has not been established.

Special Revenue Funds - These funds are established to account for the proceeds of specific revenue sources other than special assessments, private purpose trusts or major capital projects that are legally restricted to expenditures for specified purposes.

Debt Service Funds - These funds are established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from Enterprise Funds and Special Assessment Funds.

Fiduciary Fund Types

These funds account for assets held by the County as a trustee or agent for individuals, private organizations and other units of governments. These funds are as follows:

Private Purpose Trust Funds - These funds are used to account for funds that are to be used for expenditures incurred by County employees and for funds held in escrow for other parties.

Agency Funds - These funds are used to account for assets received for, held for, and disbursed to individuals, other State and Local Government unit funds or other governmental or private sector organizations.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(c) Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of this statutory basis financial statement, is designed to demonstrate compliance with the cash basis and budget laws of 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 would be 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.

(d) Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets, receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of 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 generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statement.

(e) 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. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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. There was no such budget amendment for 2011.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(e) Budgetary Information (cont.)

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 budget expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Private Purpose Trust Funds and the following Special Revenue Funds: Diversion Fees Fund, 911 Call Special Grant Fund, Register of Deeds Technology Fund, Concealed Weapons Fund, Emergency Preparedness SLA Grant Fund, Road Machinery, Bridge Building and Equipment Fund, Emergency Preparedness Fund, Emergency Preparedness EMPG Grant Fund, and the ARRA-JAG Award Grant Fund.

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

County Clerk does not remit game license fees daily as required in K.S.A. 32-984.

County Register of Deeds does not remit the mortgage registration fees daily to the County Treasurer as required in K.S.A. 79-3104.

Inventory of personal property, and a comprehensive inventory for all departments, was not compiled by the County Clerk, therefore the board did not view and check these inventory lists as required in K.S.A. 19-2687.

According to K.S.A. 79-2935, expenditures are to be controlled so that no indebtedness is created in excess of budgeted limits. At December 31, 2011, the Noxious Weed Capital Outlay Fund exceeded budget by \$2,072.

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.

3. DEPOSITS AND INVESTMENTS (CONT.)

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, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$12,151,626 and the bank balance was \$12,190,132. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$1,986,585 was covered by federal depository insurance, and the remaining \$10,203,547 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2011, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions of Principal</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds Series 1996B	4.50% to 6.50%	10-01-96	\$ 633,500	10-01-12	\$ 115,000	\$ -	\$ 55,000	\$ (55,000)	\$ 60,000	\$ 6,038
KS Transportation Revolving Fund Loan	3.56%	12-19-05	234,800	08-01-25	155,389	-	24,301	(55,000)	131,088	5,951
Capital Leases:										
2007 John Deere Motor Grader	4.00%	01-07-08	100,000	02-01-11	34,743	-	34,743	(34,743)	-	1,390
Sheriff 2006 Impala & Silverado's (3)	3.87%	04-28-08	72,779	02-01-11	29,061	-	29,061	(29,061)	-	1,124
Courthouse improvements	4.125%	06-23-08	1,104,462	02-01-18	903,625	-	97,633	(97,633)	805,992	37,274
Sheriff 2009 Chev Impala (4)	3.40%	05-11-09	66,070	02-01-12	44,379	-	21,818	(21,818)	22,561	1,510
Sheriff 2009 F-150 Pickup Truck	3.40%	04-08-09	16,946	02-01-12	11,419	-	5,814	(5,814)	5,805	388
R&B 2008 Caterpillar Wheel Loader	3.25%	02-18-10	102,200	02-01-13	102,200	-	33,073	(33,073)	69,127	3,185
Sheriff 2010 Pickups (2) & Chargers (7)	3.24%	04-19-10	169,378	02-01-13	189,378	-	55,428	(55,426)	113,950	4,330
R&B 2009 McCormick Tractor	3.05%	07-12-10	41,773	02-01-13	41,773	-	13,877	(13,877)	27,896	712
R&B 2009 & 2011 John Deere Motor Graders	2.77%	12-27-10	271,878	02-01-13	271,878	-	92,558	(92,558)	179,118	742
Sheriff 2011 Impala's (2) & Chevy Colorado	3.20%	06-08-11	46,435	02-01-14	-	46,435	-	46,435	46,435	-
R&B 2011 Case Backhoe/Loader	3.07%	08-08-11	83,717	02-01-14	-	83,717	-	83,717	83,717	-
Sheriff 2011 Ford Crown Victoria	3.20%	08-20-11	19,031	02-01-14	-	19,031	-	19,031	19,031	-
R&B 2011 Mack Dump Truck	2.93%	08-01-11	97,549	02-01-13	-	97,549	-	97,549	97,549	-
Total Capital Leases					1,808,254	248,732	383,805	(135,073)	1,473,181	50,655
Total Contractual Indebtedness					1,878,643	248,732	463,106	(245,073)	1,684,269	62,644
Compensated Absences	N/A	N/A	N/A	N/A	271,896	-	2,979	(2,979)	268,717	-
Landfill Closure and Post Closure Care	N/A	N/A	N/A	N/A	321,182	-	-	-	321,182	-
Total Long-Term Debt					\$ 2,471,521	\$ 248,732	\$ 486,085	\$ (248,052)	\$ 2,254,188	\$ 62,644

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
	2012	2013	2014	2015	2016	2017 - 2018	
PRINCIPAL:							
General Obligation Bonds Series 1996B	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
KS Transportation Revolving Fund Loan	25,232	26,198	27,202	28,244	24,212	-	131,088
Capital Leases:							
Courthouse Improvements	101,660	105,853	110,220	114,766	119,500	253,993	805,992
Sheriff 2009 Chev Impala (4)	22,561	-	-	-	-	-	22,561
Sheriff 2009 F-150 Pickup Truck	5,805	-	-	-	-	-	5,805
R&B 2008 Caterpillar Wheel Loader	34,011	35,116	-	-	-	-	69,127
Sheriff 2010 Pickups (2) & Chargers (7)	56,067	57,883	-	-	-	-	113,950
R&B 2009 McCormick Tractor	13,738	14,158	-	-	-	-	27,896
R&B 2009 & 2011 John Deere Motor Grader	88,339	90,779	-	-	-	-	179,118
Sheriff 2011 Impalas (2) & Chevy Colorado	15,997	15,962	16,476	-	-	-	48,435
R&B 2011 Case Backhoe/Loader	27,646	27,609	28,462	-	-	-	83,717
Sheriff 2011 Ford Crown Victoria	6,297	6,266	6,468	-	-	-	19,031
R&B 2011 Mack Dump Truck	48,771	48,778	-	-	-	-	97,549
Total Capital Leases	420,892	402,404	161,626	114,766	119,500	253,993	1,473,181
TOTAL PRINCIPAL	506,124	428,602	188,828	143,010	143,712	253,993	1,664,269
INTEREST:							
General Obligation Bonds Series 1996B	3,150	-	-	-	-	-	3,150
KS Transportation Revolving Fund Loan	5,021	4,054	3,051	2,009	927	-	15,062
Capital Leases:							
Courthouse Improvements	33,247	29,054	24,687	20,141	15,407	15,822	138,358
Sheriff 2009 Chev Impala (4)	767	-	-	-	-	-	767
Sheriff 2009 F-150 Pickup Truck	197	-	-	-	-	-	197
R&B 2008 Caterpillar Wheel Loader	2,247	1,141	-	-	-	-	3,388
Sheriff 2010 Pickups (2) & Chargers (7)	3,692	1,875	-	-	-	-	5,567
R&B 2009 McCormick Tractor	851	432	-	-	-	-	1,283
R&B 2009 & 2011 John Deere Motor Grader	4,962	2,521	-	-	-	-	7,483
Sheriff 2011 Impalas (2) & Chevy Colorado	1,006	1,041	527	-	-	-	2,574
R&B 2011 Case Backhoe/Loader	1,690	1,726	874	-	-	-	4,290
Sheriff 2011 Ford Crown Victoria	377	409	207	-	-	-	993
R&B 2011 Mack Dump Truck	1,441	1,433	-	-	-	-	2,874
Total Capital Leases	50,477	39,632	26,295	20,141	15,407	15,822	167,774
TOTAL INTEREST	58,648	43,686	29,346	22,150	16,334	15,822	185,986
TOTAL PRINCIPAL AND INTEREST	\$ 564,772	\$ 472,288	\$ 218,174	\$ 165,160	\$ 160,046	\$ 269,815	\$ 1,850,255

5. PENSION COSTS AND EMPLOYEE BENEFITS

(a) Defined Benefit Pension Plan

Plan Description. The 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 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The employer rate established for calendar year 2011 was 7.74%. (Included in this rate is the contribution for Group Death and Disability Insurance of 1.0% from April 1, 2011 through June 30, 2011). The County employer contributions to KPERs for the years ending December 31, 2011, 2010, and 2009 were \$268,624, \$239,223, and \$209,852, respectively, equal to the required contributions for each year as set forth by the legislature.

(b) 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.

(c) Other Employee Benefits

Vacation - Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. Vacation leave can be taken as earned

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

<u>Years of Service</u>	<u>Per Year</u>
0 to 1 year	6 days
After 1 year	12 days
After 10 years	18 days
After 16 years	21 days

Employees are allowed to accrue up to a maximum of 240 hours of vacation leave. Employees will be allowed to accrue more than the 240 hours of annual leave, if the employee has been unable to take annual leave because he or she worked at the request of the department with approval from the County Commissioners on an emergency basis.

The County may, in the discretion of the County Commissioners, pay any employee for any part of vacation leave earned in excess of 240 hours. Such pay will be at the employee's current rate of pay. The County Commissioners are not obligated to pay for vacation leave accumulated in excess of 240 hours in any specific amount in any year, and may pay such excess accumulation over a period of years.

An employee shall be paid for all accumulated unused vacation leave upon termination after one year of employment.

5. PENSION COSTS AND EMPLOYEE BENEFITS (CONT.)

(c) Other Employee Benefits (cont.)

Sick leave - Part-time employees shall earn sick leave at the rate of four (4) hours per month and full-time employees at the rate of one (1) day per month beginning at date of employment. Sick leave may be accumulated to a maximum of 60 days. At the end of the calendar year, an employee will be paid for unused sick leave over sixty (60) days (480 hours) at a rate of two dollars (\$2) per hour.

Upon termination of employment, an employee shall be paid for unused sick leave in excess of 30 days (240 hours) at a rate of two dollars (\$2) per hour.

(d) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government 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 the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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 government under this program.

6. 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 September 25, 2012, 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 2010 to 2011 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.

7. INTERFUND TRANSFERS

A summary of operating transfers by fund are as follows:

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
Road and Bridge	Road Machinery, Bridge Building & Equipment	K.S.A. 68-141g	\$ 270,000
Federal Owned Land Entitlement	Employee Benefit	Reimbursement	56,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	<u>18,584</u>
			<u>\$ 344,584</u>

8. RELATED ORGANIZATIONS

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 Districts Boards also have the authority to issue general obligation bonds, which are secured by the full faith and credit of the Fire District.

9. 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.

The estimated total current cost of the landfill closure and post-closure care of \$321,182 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2011. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. It is anticipated that future inflation costs and additional costs that might arise from changes in post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by taxpayers.

10. SUBSEQUENT EVENTS

On March 19, 2012, the Commission approved a lease purchase agreement with Citizens State Bank for four 2012 Dodge Charger Police cars. The lease purchase agreement is for three years with an interest rate of 2.89% for a loan amount of \$70,837.

On June 18, 2012, the Commission approved a lease purchase agreement for a Bobcat compact excavator with First Security Bank. The lease purchase agreement is for three years with an interest rate of 2.56% for a loan amount of \$54,372.

The Commission approved on July 23, 2012, the lease purchase agreement for sheriff vehicles with Citizens State Bank for 2012 Dodge pickup trucks. The lease purchase agreement is for three years with an interest rate of 2.89% for a loan amount of \$29,342.

Management has evaluated the effects of the financial statement of subsequent events occurring through September 25, 2012 which is the date at which the financial statement was available to be issued.

OSAGE COUNTY, KANSAS
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2011

OSAGE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable (Unfavorable)</u>
GENERAL FUND	\$ 4,825,645	\$ -	\$ 4,825,645	\$ 4,336,056	\$ 489,589
SPECIAL REVENUE FUNDS:					
Ambulance Fund	190,000	-	190,000	174,167	15,833
Appraiser's Cost Fund	320,454	-	320,454	305,213	15,241
Election Fund	92,733	-	92,733	42,418	50,315
Emergency 911 Fund	156,613	-	156,613	79,683	76,930
911 Cell Surcharge Fund	190,538	-	190,538	44,028	146,510
Employee Benefit Fund	2,037,000	-	2,037,000	1,575,510	461,490
Federal Owned Land Entitlement Fund	223,764	-	223,764	112,532	111,232
Health Fund	535,135	-	535,135	248,614	286,521
Noxious Weed Fund	240,573	-	240,573	228,933	11,640
Noxious Weed Capital Outlay Fund	23,000	-	23,000	25,072	(2,072)
Register of Deeds Technology Fund	55,499	-	55,499	16,603	38,896
Road and Bridge Fund	2,975,699	-	2,975,699	2,684,619	291,080
Road Machinery, Bridge Building and Equipment Fund	614,474	-	614,474	242,671	371,803
Lake Patrol Fund	253,588	-	253,588	104,430	149,158
Special Alcoholic Rehabilitation Fund	47,074	-	47,074	26,924	20,150
Special Bridge Fund (68-1135)	199,999	-	199,999	150,594	49,405
Special Levy - Waste Disposal Fund	527,385	-	527,385	475,038	52,347
Special Parks and Recreation Fund	17,394	-	17,394	-	17,394
Emergency Preparedness Fund	5,000	-	5,000	4,708	292
DEBT SERVICE FUND:					
Bond and Interest Fund	80,309	-	80,309	61,041	19,268
PRIVATE PURPOSE TRUST FUND:					
Special Law Enforcement Trust Fund	659,109	-	659,109	38,731	620,378

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Intergovernmental Revenue -				
Ad valorem property tax	\$ 2,346,114	\$ 2,551,980	\$ 2,654,628	\$ (102,648)
Back tax collections	72,967	65,059	35,000	30,059
Motor vehicle tax	284,253	336,607	338,911	(2,304)
Recreational vehicle tax	9,287	10,212	10,549	(337)
16/20M vehicle tax	-	-	13,423	(13,423)
Local sales tax	658,252	670,138	630,000	40,138
Severance tax	112	-	-	-
Federal flood control	8,481	8,721	10,279	(1,558)
Local Alcoholic Liquor Fund	3,868	2,684	4,040	(1,356)
Total Taxes and Intergovernmental Revenue	<u>3,383,334</u>	<u>3,645,401</u>	<u>3,696,830</u>	<u>(51,429)</u>
Licenses and Fees -				
Cereal malt beverage	947	1,453	-	1,453
Zoning fees	10,149	9,175	20,000	(10,825)
County officer's fees	48,910	47,133	45,000	2,133
Game license fees	87	-	2,300	(2,300)
Jail board	-	-	5,000	(5,000)
Mortgage registration fees	108,092	100,295	120,000	(19,705)
Franchise fees	-	-	800	(800)
LEPP program fees	6,372	4,589	-	4,589
Total Licenses and Fees	<u>174,557</u>	<u>162,645</u>	<u>193,100</u>	<u>(30,455)</u>
Fines, Forfeitures and Penalties -				
Interest and penalties on taxes	111,219	81,936	70,000	11,936
Use of Money and Property -				
Copies	3,245	3,209	2,500	709
Interest on idle funds	11,412	11,825	15,000	(3,175)
Total Use of Money and Property	<u>14,657</u>	<u>15,034</u>	<u>17,500</u>	<u>(2,466)</u>
Miscellaneous -				
Wage reimbursements -				
Special auto	81,579	88,631	95,000	(6,369)
Council on Aging	5,576	5,509	-	5,509
Special auto close out	4,001	28,124	-	28,124
School resource officer	12,500	12,500	-	12,500

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts (cont.)				
Miscellaneous (cont.) -				
Sheriff's fees	\$ 991	\$ 824	\$ -	\$ 824
Vehicle rental excise tax	-	-	20	(20)
Fees for Neighborhood Revitalization	195	12,021	-	12,021
Miscellaneous	55,956	43,200	27,747	15,453
Reimbursements	35,990	57,768	16,000	41,768
Total Miscellaneous	196,788	248,577	138,767	109,810
Total Cash Receipts	3,880,555	4,153,593	\$ 4,116,197	\$ 37,396
Expenditures				
County Commission -				
Personal services	57,658	59,217	\$ 59,218	\$ 1
Contractual services	11,062	5,320	2,350	(2,970)
Travel expense	3,165	2,576	3,741	1,165
Total County Commission	71,885	67,113	65,309	(1,804)
County Clerk -				
Personal services	128,412	123,541	137,582	14,041
Contractual services	2,767	3,313	5,000	1,687
Commodities	12,979	15,934	14,195	(1,739)
Capital outlay	-	-	4,000	4,000
Total County Clerk	144,158	142,788	160,777	17,989
County Treasurer -				
Personal services	151,298	161,237	153,350	(7,887)
Contractual services	17,698	18,888	15,500	(3,388)
Commodities	15,524	16,324	18,885	2,561
Total County Treasurer	184,520	196,449	187,735	(8,714)
County Attorney -				
Personal services	132,778	141,294	138,735	(2,559)
Contractual services	6,754	5,835	8,000	2,165
Commodities	4,976	6,149	5,000	(1,149)
Total County Attorney	144,508	153,278	151,735	(1,543)

OSAGE COUNTY, KANSAS
GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2011			Variance- Favorable (Unfavorable)
	2010 Actual	Actual	Budget	
Expenditures (cont.)				
Register of Deeds -				
Personal services	\$ 111,670	\$ 114,171	\$ 113,652	\$ (519)
Contractual services	2,207	2,953	7,427	4,474
Commodities	3,271	2,995	8,000	5,005
Total Register of Deeds	<u>117,148</u>	<u>120,119</u>	<u>129,079</u>	<u>8,960</u>
Sheriff -				
Personal services	1,108,606	1,215,138	1,107,680	(107,458)
Contractual services	227,309	235,747	164,383	(71,364)
Commodities	146,350	190,143	126,985	(63,158)
Lease purchase - 2010 Pickups (2) & Chargers (7)	-	59,759	59,759	-
Lease purchase - 2009 F-150 pickup truck	6,003	6,003	6,003	-
Lease purchase - 2009 Chevy Impala (4)	23,328	23,328	23,328	-
Lease purchase - 2008 Impala & Silverado's (3)	30,185	30,185	30,184	(1)
Lease purchase - 2007 Chevy Impala's/Tahoes	46,099	-	-	-
Lease purchase - 2007 Crown Victoria's	30,933	-	-	-
Total Sheriff	<u>1,618,813</u>	<u>1,760,303</u>	<u>1,518,322</u>	<u>(241,981)</u>
Detention Facility -				
Personal services	343,595	346,722	351,864	5,142
Contractual services	81,072	64,401	49,812	(14,589)
Commodities	68,734	79,988	79,672	(316)
Capital outlay	-	-	5,110	5,110
Total Detention Facility	<u>493,401</u>	<u>491,111</u>	<u>486,458</u>	<u>(4,653)</u>
Judicial -				
Contractual services	105,275	112,842	128,507	15,665
Commodities	22,890	28,178	10,000	(18,178)
Capital outlay	-	-	7,000	7,000
Total Judicial	<u>128,165</u>	<u>141,020</u>	<u>145,507</u>	<u>4,487</u>
Courthouse -				
Personal services	57,459	58,944	59,482	538
Contractual services	227,508	237,781	210,000	(27,781)
Commodities	30,338	25,395	40,000	14,605
County building maintenance	-	-	595,720	595,720
Juvenile detention costs	15,090	53,360	50,000	(3,360)
Capital murder trial	-	144,212	200,000	55,788
Lease purchase - Hilltop Property	54,662	-	54,661	54,661
Lease purchase - Courthouse Improvements	134,907	134,907	134,907	-
Lease purchase - telephone system	-	-	9,788	9,788
Total Courthouse	<u>519,964</u>	<u>654,599</u>	<u>1,354,558</u>	<u>699,959</u>

OSAGE COUNTY, KANSAS
GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2011			Variance- Favorable (Unfavorable)
	2010 Actual	Actual	Budget	
Expenditures (cont.)				
Zoning -				
Personal services	\$ 51,642	\$ -	\$ 36,234	\$ 36,234
Contractual services	1,264	3,509	6,516	3,007
Commodities	891	1,438	3,000	1,562
Capital outlay	-	-	2,000	2,000
Total Zoning	<u>53,797</u>	<u>4,947</u>	<u>47,750</u>	<u>42,803</u>
Computer -				
Personal Services	-	26,064	-	(26,064)
Commodities	41,894	51,052	50,000	(1,052)
LP-AS 400 computer	64,121	-	-	-
Total Computer	<u>106,015</u>	<u>77,116</u>	<u>50,000</u>	<u>(27,116)</u>
Emergency Management -				
Personal services	27,080	35,542	24,708	(10,834)
Contractual services	2,242	2,217	2,500	283
Commodities	2,644	3,018	3,000	(18)
Capital outlay	-	4,500	5,000	500
Total Emergency Management	<u>31,966</u>	<u>45,277</u>	<u>35,208</u>	<u>(10,069)</u>
County Counselor -				
Personal services	26,356	30,000	45,000	15,000
Contractual services	2,194	476	-	(476)
Total County Counselor	<u>28,550</u>	<u>30,476</u>	<u>45,000</u>	<u>14,524</u>
Council on Aging -				
Personal services	54,763	55,514	56,800	1,286
Contractual services	41,159	45,137	46,750	1,613
Travel expense	154	27	500	473
Total Council on Aging	<u>96,076</u>	<u>100,678</u>	<u>104,050</u>	<u>3,372</u>
LEPP				
Contractual services	2,878	1,282	1,100	(182)
Commodities	517	114	4,300	4,186
Total LEPP	<u>3,395</u>	<u>1,396</u>	<u>5,400</u>	<u>4,004</u>
GIS Operations				
Personal services	38,314	42,521	38,834	(3,687)
Contractual services	3,531	4,258	10,450	6,192
Commodities	1,392	773	1,486	713
Capital outlay	-	-	1,000	1,000
Total GIS Operations	<u>43,237</u>	<u>47,552</u>	<u>51,770</u>	<u>4,218</u>

OSAGE COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2011		Variance- Favorable (Unfavorable)	
	2010 Actual	Actual		Budget
Expenditures (cont.)				
Economic Development -				
Personal services	\$ 46,687	\$ 47,424	\$ 46,990	\$ (434)
Contractual services	11,904	12,742	7,865	(4,877)
Commodities	3,463	3,338	6,000	2,662
Total Economic Development	<u>62,054</u>	<u>63,504</u>	<u>60,855</u>	<u>(2,649)</u>
County Extension Council -				
Contractual services	91,564	-	-	-
Frontier Extension District #11 -				
Contractual services	30,521	-	-	-
Historical Society -				
Contractual services	12,000	12,000	12,000	-
Soil Conservation -				
Contractual services	24,000	25,000	25,000	-
Special Fair -				
Contractual services	7,000	7,000	7,000	-
Mental Health -				
Contractual services	66,500	64,000	64,000	-
Mentally Handicapped -				
Contractual services	34,332	34,332	34,332	-
Other -				
Auditing and budget	71,985	72,636	60,000	(12,636)
Tax foreclosure fees	8,098	1,982	3,000	1,018
Resource Center Independent Living	7,800	7,800	7,800	-
Heritage Trust Fund	4,422	4,279	4,000	(279)
SOS	5,000	5,000	5,000	-
CASA	4,000	4,000	4,000	-
Treasurer's expense - refunds	116	301	-	(301)
Total Other	<u>101,421</u>	<u>95,998</u>	<u>83,800</u>	<u>(12,198)</u>
Total Expenditures	<u>4,214,990</u>	<u>4,336,056</u>	<u>\$ 4,825,645</u>	<u>\$ 489,589</u>
Receipts Over (Under) Expenditures	(334,435)	(182,463)		
Unencumbered Cash, Beginning	833,545	499,110		
Unencumbered Cash, Ending	<u>\$ 499,110</u>	<u>\$ 316,647</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

AMBULANCE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 146,606	\$ 153,795	\$ 159,897	\$ (6,102)
Back tax collections	3,442	3,806	996	2,810
Motor vehicle tax	21,127	21,343	21,206	137
Recreational vehicle tax	693	647	660	(13)
16/20M vehicle tax	-	-	840	(840)
Rental excise tax	-	-	2	(2)
Total Cash Receipts	<u>171,868</u>	<u>179,591</u>	<u>\$ 183,601</u>	<u>\$ (4,010)</u>
Expenditures				
Contract payments	<u>188,686</u>	<u>174,167</u>	<u>\$ 190,000</u>	<u>\$ 15,833</u>
Receipts Over (Under) Expenditures	(16,818)	5,424		
Unencumbered Cash, Beginning	<u>16,818</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 5,424</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDAPPRAISER'S COST FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 265,365	\$ 208,787	\$ 216,867	\$ (8,080)
Back tax collections	7,240	7,376	1,007	6,369
Motor vehicle tax	32,192	38,056	38,333	(277)
Recreational vehicle tax	1,051	1,155	1,193	(38)
16/20M vehicle tax	-	-	1,518	(1,518)
Rental excise tax	-	-	2	(2)
Miscellaneous	5,211	5,513	4,000	1,513
Total Cash Receipts	<u>311,059</u>	<u>260,887</u>	<u>\$ 262,920</u>	<u>\$ (2,033)</u>
Expenditures				
Personal services	251,118	262,428	\$ 256,554	\$ (5,874)
Contractual services	13,218	17,282	23,800	6,518
Commodities	41,079	25,164	36,600	11,436
Capital outlay	1,340	339	3,500	3,161
Total Expenditures	<u>306,755</u>	<u>305,213</u>	<u>\$ 320,454</u>	<u>\$ 15,241</u>
Receipts Over (Under) Expenditures	4,304	(44,326)		
Unencumbered Cash, Beginning	<u>67,105</u>	<u>71,409</u>		
Unencumbered Cash, Ending	<u>\$ 71,409</u>	<u>\$ 27,083</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

DIVERSION FEES FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
Diversion fees	\$ 45,759	\$ 43,916
Expenditures		
Commodities	<u>66,285</u>	<u>86,085</u>
Receipts Over (Under) Expenditures	(20,526)	(42,169)
Unencumbered Cash, Beginning	<u>123,771</u>	<u>103,245</u>
Unencumbered Cash, Ending	<u>\$ 103,245</u>	<u>\$ 61,076</u>

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDELECTION FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 53,840	\$ 64,714	\$ 67,325	\$ (2,611)
Back tax collections	1,669	1,661	603	1,058
Motor vehicle tax	7,049	7,744	7,771	(27)
Recreational vehicle tax	229	235	242	(7)
16/20M vehicle tax	-	-	308	(308)
Rental excise tax	-	-	1	(1)
Miscellaneous	-	-	150	(150)
Total Cash Receipts	62,787	74,354	\$ 76,400	\$ (2,046)
Expenditures				
Personal services	11,844	10,945	\$ 20,000	\$ 9,055
Commodities	51,204	31,473	53,000	21,527
Capital outlay	-	-	19,733	19,733
Total Expenditures	63,048	42,418	\$ 92,733	\$ 50,315
Receipts Over (Under) Expenditures	(261)	31,936		
Unencumbered Cash, Beginning	24,152	23,891		
Unencumbered Cash, Ending	\$ 23,891	\$ 55,827		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

EMERGENCY 911 FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
911 access fees	\$ 147,768	\$ 91,548	\$ 75,000	\$ 16,548
Expenditures				
Contractual services	80,435	68,945	\$ 75,000	\$ 6,055
Commodities	84,794	9,738	25,000	15,262
Capital outlay	1,000	1,000	56,613	55,613
Total Expenditures	<u>166,229</u>	<u>79,683</u>	<u>\$ 156,613</u>	<u>\$ 76,930</u>
Receipts Over (Under) Expenditures	(18,461)	11,865		
Unencumbered Cash, Beginning	<u>86,613</u>	<u>68,152</u>		
Unencumbered Cash, Ending	<u>\$ 68,152</u>	<u>\$ 80,017</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

911 CELL SURCHARGE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 <u>Actual</u>	2011		Variance- Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Surcharge fees	\$ 36,137	\$ 34,308	\$ 35,000	\$ (692)
Expenditures				
Capital outlay	<u>99</u>	<u>44,028</u>	<u>\$ 190,538</u>	<u>\$ 146,510</u>
Receipts Over (Under) Expenditures	36,038	(9,720)		
Unencumbered Cash, Beginning	<u>120,538</u>	<u>156,576</u>		
Unencumbered Cash, Ending	<u>\$ 156,576</u>	<u>\$ 146,856</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

911 CELL SPECIAL GRANT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
State of Kansas	\$ 86,765	\$ 45,409
Expenditures		
Contractual services	<u>89,212</u>	<u>45,409</u>
Receipts Over (Under) Expenditures	(2,447)	-
Unencumbered Cash, Beginning	<u>2,447</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDEMPLOYEE BENEFIT FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 750,092	\$ 1,025,345	\$ 1,064,724	\$ (39,379)
Back tax collections	33,640	31,400	1,000	30,400
Motor vehicle tax	157,960	112,475	107,865	4,610
Recreational vehicle tax	5,154	3,394	3,357	37
16/20M vehicle tax	-	-	4,272	(4,272)
Rental excise tax	-	-	11	(11)
Miscellaneous	680	7,659	-	7,659
Transfer from Federal Owned Land Entitlement Fund	-	56,000	-	56,000
Withheld from salaries and other collections/employee contributions	568,139	536,784	545,000	(8,216)
Total Cash Receipts	1,515,665	1,773,057	\$ 1,726,229	\$ 46,828
Expenditures				
Social Security	521,712	475,332	\$ 600,000	\$ 124,668
Kansas Public Employees Retirement	374,191	411,775	350,000	(61,775)
Worker's compensation	88,458	94,860	95,000	140
Life insurance premiums	74,585	72,807	80,000	7,193
Prepaid legal services	807	1,037	-	(1,037)
Unemployment insurance	3,812	11,037	12,000	963
Medical insurance premiums	873,956	500,316	900,000	399,684
Miscellaneous	680	8,346	-	(8,346)
Expenditures Subject to Budget	1,938,201	1,575,510	\$ 2,037,000	\$ 461,490
Expenditures Not Subject to Budget:				
Reimbursements	-	536,784		
Total Expenditures	1,938,201	2,112,294		
Receipts Over (Under) Expenditures	(422,536)	(339,237)		
Unencumbered Cash, Beginning	779,995	357,459		
Unencumbered Cash, Ending	\$ 357,459	\$ 18,222		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDFEDERAL OWNED LAND ENTITLEMENT FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
U.S. Treasury	<u>\$ 80,130</u>	<u>\$ 81,343</u>	<u>\$ 80,000</u>	<u>\$ 1,343</u>
Expenditures				
Capital outlay	24,348	56,532	\$ 223,764	\$ 167,232
Transfer to Employee Benefit Fund	<u>-</u>	<u>56,000</u>	<u>-</u>	<u>(56,000)</u>
Total Expenditures	<u>24,348</u>	<u>112,532</u>	<u>\$ 223,764</u>	<u>\$ 111,232</u>
Receipts Over (Under) Expenditures	55,782	(31,189)		
Unencumbered Cash, Beginning	<u>163,764</u>	<u>219,546</u>		
Unencumbered Cash, Ending	<u>\$ 219,546</u>	<u>\$ 188,357</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDHEALTH FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 54,050	\$ 54,180	\$ 56,083	\$ (1,903)
Back tax collections	3,022	2,646	707	1,939
Motor vehicle tax	14,089	8,310	7,774	536
Recreational vehicle tax	460	250	242	8
16/20M vehicle tax	-	-	308	(308)
Rental excise tax	-	-	1	(1)
Fees and other -				
State reimbursements -				
Bioterrorism/Pan flu	15,156	18,065	15,000	3,065
General health - formula	2,677	11,441	5,000	6,441
Child care	8,493	8,494	10,000	(1,506)
Child health	14,864	14,864	15,000	(136)
Family planning	4,876	3,912	5,000	(1,088)
Immunization programs	4,327	4,846	5,000	(154)
Other -				
Topeka/Shawnee Co. health department-W.I.C.	14,286	16,445	15,000	1,445
Program fees	81,003	45,817	100,000	(54,183)
H1N1	67,612	-	80,000	(80,000)
Total Cash Receipts	<u>284,915</u>	<u>189,270</u>	<u>\$ 315,115</u>	<u>\$ (125,845)</u>
Expenditures				
Personal services	186,594	183,161	\$ 187,834	\$ 4,673
Contractual services	59,102	35,462	58,000	22,538
Commodities	60,473	29,723	51,500	21,777
Capital outlay	-	-	227,801	227,801
Travel expense	206	268	10,000	9,732
Total Expenditures	<u>306,375</u>	<u>248,614</u>	<u>\$ 535,135</u>	<u>\$ 286,521</u>
Receipts Over (Under) Expenditures	(21,460)	(59,344)		
Unencumbered Cash, Beginning	<u>200,936</u>	<u>179,476</u>		
Unencumbered Cash, Ending	<u>\$ 179,476</u>	<u>\$ 120,132</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDNOXIOUS WEED FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 58,812	\$ 50,360	\$ 52,270	\$ (1,910)
Back tax collections	1,987	1,925	404	1,521
Motor vehicle tax	8,287	8,513	8,486	27
Recreational vehicle tax	270	258	264	(6)
16/20M vehicle tax	-	-	336	(336)
Rental excise tax	-	-	1	(1)
Chemical sales and fees	165,752	151,287	150,000	1,287
Total Cash Receipts	235,108	212,343	\$ 211,761	\$ 582
Expenditures				
Personal services	34,557	21,316	\$ 30,758	\$ 9,442
Contractual services	9,748	11,585	7,000	(4,585)
Commodities	197,275	177,448	199,815	22,367
Transfer to Noxious Weed Capital Outlay Fund	-	18,584	3,000	(15,584)
Total Expenditures	241,580	228,933	\$ 240,573	\$ 11,640
Receipts Over (Under) Expenditures	(6,472)	(16,590)		
Unencumbered Cash, Beginning	27,323	20,851		
Unencumbered Cash, Ending	\$ 20,851	\$ 4,261		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		<u>2011</u>		
	<u>2010</u> <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Cash Receipts				
Transfer from Noxious Weed Fund	\$ -	\$ 18,584	<u>\$ 3,000</u>	<u>\$ 15,584</u>
Expenditures				
Capital outlay	<u>-</u>	<u>25,072</u>	<u>\$ 23,000</u>	<u>\$ (2,072)</u>
Receipts Over (Under) Expenditures	-	(6,488)		
Unencumbered Cash, Beginning	<u>17,000</u>	<u>17,000</u>		
Unencumbered Cash, Ending	<u>\$ 17,000</u>	<u>\$ 10,512</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

REGISTER OF DEEDS TECHNOLOGY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Fees	\$ 17,808	\$ 16,416	\$ 15,000	\$ 1,416
Expenditures				
Capital outlay	<u>15,257</u>	<u>16,603</u>	<u>\$ 55,499</u>	<u>\$ 38,896</u>
Receipts Over (Under) Expenditures	2,551	(187)		
Unencumbered Cash, Beginning	<u>25,499</u>	<u>28,050</u>		
Unencumbered Cash, Ending	<u>\$ 28,050</u>	<u>\$ 27,863</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDROAD AND BRIDGE FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2011			Variance- Favorable (Unfavorable)
	2010 Actual	Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 1,698,902	\$ 1,731,124	\$ 1,801,138	\$ (70,014)
Back tax collections	34,358	39,904	3,802	36,102
Motor vehicle tax	183,363	242,198	245,631	(3,433)
Recreational vehicle tax	5,997	7,354	7,646	(292)
16/20M vehicle tax	-	-	9,729	(9,729)
Rental excise tax	-	-	13	(13)
Special city and county highway - State fuel tax	612,104	630,705	584,049	46,656
Reimbursements	160,079	282,804	58,000	224,804
Fuel reimbursement	-	-	125,000	(125,000)
FEMA grant reimbursement	81,216	-	-	-
Miscellaneous	353	10	1,000	(990)
Total Cash Receipts	<u>2,776,372</u>	<u>2,934,099</u>	<u>\$ 2,836,008</u>	<u>\$ 98,091</u>
Expenditures				
Administration -				
Personal services	62,229	61,976	\$ 65,127	\$ 3,151
Commodities	40,225	36,395	45,619	9,224
Blacktop road maintenance -				
Personal services	130,680	130,150	136,765	6,615
Commodities	574,557	571,263	575,000	3,737
Gravel road maintenance -				
Personal services	304,921	303,683	319,118	15,435
Commodities	519,667	453,469	637,133	183,664
Bridge construction -				
Personal services	93,343	92,964	97,689	4,725
Contractual services	41,960	31	211,900	211,869
Maintenance shop -				
Personal services	31,114	30,988	32,563	1,575
Commodities	787,835	733,700	279,203	(454,497)
Fuel purchases	-	-	355,582	355,582
Other -				
Transfer to Road Machinery, Bridge Building and Equipment Fund	165,000	270,000	220,000	(50,000)
Total Expenditures	<u>2,751,531</u>	<u>2,684,619</u>	<u>\$ 2,975,699</u>	<u>\$ 291,080</u>
Receipts Over (Under) Expenditures	24,841	249,480		
Unencumbered Cash, Beginning	<u>84,596</u>	<u>109,437</u>		
Unencumbered Cash, Ending	<u>\$ 109,437</u>	<u>\$ 358,917</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

ROAD MACHINERY, BRIDGE BUILDING AND EQUIPMENT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfer from Road and Bridge Fund	\$ 165,000	\$ 270,000	\$ 220,000	\$ 50,000
Expenditures				
Capital outlay	12,500	98,524	\$ 546,520	\$ 447,996
Lease purchase - 2007 Mack dump truck	31,821	-	31,821	31,821
Lease purchase - 2007 John Deere grader	36,134	-	36,133	36,133
Lease purchase - 2008 Cat. wheel loader	-	36,258	-	(36,258)
Lease purchase - 2009 McCormick tractor	-	14,589	-	(14,589)
Lease purchase - 2009 & 2011 John Deere grader	-	93,300	-	(93,300)
Total Expenditures	<u>80,455</u>	<u>242,671</u>	<u>\$ 614,474</u>	<u>\$ 371,803</u>
Receipts Over (Under) Expenditures	84,545	27,329		
Unencumbered Cash, Beginning	<u>273,059</u>	<u>357,604</u>		
Unencumbered Cash, Ending	<u>\$ 357,604</u>	<u>\$ 384,933</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDLAKE PATROL FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Federal government contract	\$ 97,810	\$ 82,919	\$ 125,000	\$ (42,081)
Expenditures				
Personal services	36,963	36,094	\$ 61,200	\$ 25,106
Contractual services	6,747	9,360	10,000	640
Commodities	14,532	58,976	10,000	(48,976)
Capital outlay	-	-	172,388	172,388
Total Expenditures	<u>58,242</u>	<u>104,430</u>	<u>\$ 253,588</u>	<u>\$ 149,158</u>
Receipts Over (Under) Expenditures	39,568	(21,511)		
Unencumbered Cash, Beginning	<u>84,788</u>	<u>124,356</u>		
Unencumbered Cash, Ending	<u>\$ 124,356</u>	<u>\$ 102,845</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDSPECIAL ALCOHOLIC REHABILITATION FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Local Alcoholic Liquor Fund	\$ 16,935	\$ 12,461	\$ 15,000	\$ (2,539)
Expenditures				
Mental Health Association of East Central Kansas	<u>17,073</u>	<u>26,924</u>	<u>\$ 47,074</u>	<u>\$ 20,150</u>
Receipts Over (Under) Expenditures	(138)	(14,463)		
Unencumbered Cash, Beginning	<u>17,074</u>	<u>16,936</u>		
Unencumbered Cash, Ending	<u>\$ 16,936</u>	<u>\$ 2,473</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDSPECIAL BRIDGE FUND (68-1135)SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem tax	\$ 154,769	\$ 89,102	\$ 92,143	\$ (3,041)
Back tax collections	3,089	3,729	454	3,275
Motor vehicle tax	22,885	22,608	22,412	196
Recreational vehicle tax	753	685	698	(13)
16/20M vehicle tax	-	-	888	(888)
Rental excise tax	-	-	2	(2)
Total Cash Receipts	<u>181,496</u>	<u>116,124</u>	<u>\$ 116,597</u>	<u>\$ (473)</u>
Expenditures				
Contractual services	107,216	37,033	\$ 169,747	\$ 132,714
Commodities	69,150	83,308	-	(83,308)
KDOT revolving loan payment	<u>30,253</u>	<u>30,253</u>	<u>30,252</u>	<u>(1)</u>
Total Expenditures	<u>206,619</u>	<u>150,594</u>	<u>\$ 199,999</u>	<u>\$ 49,405</u>
Receipts Over (Under) Expenditures	(25,123)	(34,470)		
Unencumbered Cash, Beginning	<u>93,402</u>	<u>68,279</u>		
Unencumbered Cash, Ending	<u>\$ 68,279</u>	<u>\$ 33,808</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDSPECIAL LEVY - WASTE DISPOSAL FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem tax	\$ -	\$ 59,416	\$ 62,192	\$ (2,776)
Back tax collections	27	10	193	(183)
Dumping fees and landfill charges	437,946	460,494	444,000	16,494
Reimbursed expense	-	(180)	15,000	(15,180)
Total Cash Receipts	<u>437,973</u>	<u>519,740</u>	<u>\$ 521,385</u>	<u>\$ (1,645)</u>
Expenditures				
Personal services	76,239	86,147	\$ 72,316	\$ (13,831)
Contractual services	370,572	366,740	265,687	(101,053)
Commodities	10,626	22,151	15,000	(7,151)
Capital outlay	-	-	130,760	130,760
Lease purchase-backhoe	-	-	43,622	43,622
Total Expenditures	<u>457,437</u>	<u>475,038</u>	<u>\$ 527,385</u>	<u>\$ 52,347</u>
Receipts Over (Under) Expenditures	(19,464)	44,702		
Unencumbered Cash, Beginning	<u>28,686</u>	<u>9,222</u>		
Unencumbered Cash, Ending	<u>\$ 9,222</u>	<u>\$ 53,924</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Alcoholic Liquor Fund	\$ 3,868	\$ 3,250	\$ 4,040	\$ (790)
Expenditures				
Distribution to cities	-	-	\$ 17,394	\$ 17,394
Receipts Over (Under) Expenditures	3,868	3,250		
Unencumbered Cash, Beginning	<u>9,314</u>	<u>13,182</u>		
Unencumbered Cash, Ending	<u>\$ 13,182</u>	<u>\$ 16,432</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

CONCEALED WEAPONS FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
State of Kansas	\$ 1,915	\$ 2,308
Expenditures		
Commodities	<u>61</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,854	2,308
Unencumbered Cash, Beginning	<u>8,240</u>	<u>10,094</u>
Unencumbered Cash, Ending	<u>\$ 10,094</u>	<u>\$ 12,402</u>

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

EMERGENCY PREPAREDNESS SLA GRANT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
State of Kansas	\$ -	\$ -
Expenditures		
Commodities	<u>16,752</u>	<u>1,186</u>
Receipts Over (Under) Expenditures	(16,752)	(1,186)
Unencumbered Cash, Beginning	<u>17,938</u>	<u>1,186</u>
Unencumbered Cash, Ending	<u>\$ 1,186</u>	<u>\$ -</u>

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

EMERGENCY PREPAREDNESS FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contracted services	-	-	\$ 5,000	\$ 5,000
Commodities	-	4,708	-	(4,708)
Total Expenditures	-	4,708	\$ 5,000	\$ 292
Receipts Over (Under) Expenditures	-	(4,708)		
Unencumbered Cash, Beginning	5,000	5,000		
Unencumbered Cash, Ending	\$ 5,000	\$ 292		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

EMERGENCY PREPAREDNESS EMPG GRANT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
State of Kansas	\$ 25,514	\$ 17,316
Expenditures		
Commodities	<u>520</u>	<u>17,316</u>
Receipts Over (Under) Expenditures	24,994	-
Unencumbered Cash, Beginning	<u>500</u>	<u>25,494</u>
Unencumbered Cash, Ending	<u>\$ 25,494</u>	<u>\$ 25,494</u>

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND

ARRA-JAG AWARD GRANT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
U.S. Department of Justice	\$ -	\$ -
Expenditures		
Contractual services	<u>253</u>	<u>-</u>
Receipts Over (Under) Expenditures	(253)	-
Unencumbered Cash, Beginning	<u>253</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

OSAGE COUNTY, KANSAS

DEBT SERVICE FUNDBOND AND INTEREST FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 206,842	\$ 1,142	\$ -	\$ 1,142
Back tax collections	5,940	5,964	1,006	4,958
Motor vehicle tax	26,736	29,827	29,889	(62)
Recreational vehicle tax	875	904	930	(26)
16/20M vehicle tax	-	-	1,184	(1,184)
Rental excise tax	-	-	2	(2)
Total Cash Receipts	<u>240,393</u>	<u>37,837</u>	<u>\$ 33,011</u>	<u>\$ 4,826</u>
Expenditures				
Principal	235,002	55,000	\$ 55,000	\$ -
Interest	17,673	6,038	6,038	-
Commission and postage	3	3	25	22
Cash basis reserve	-	-	19,246	19,246
Total Expenditures	<u>252,678</u>	<u>61,041</u>	<u>\$ 80,309</u>	<u>\$ 19,268</u>
Receipts Over (Under) Expenditures	(12,285)	(23,204)		
Unencumbered Cash, Beginning	<u>46,809</u>	<u>34,524</u>		
Unencumbered Cash, Ending	<u>\$ 34,524</u>	<u>\$ 11,320</u>		

OSAGE COUNTY, KANSAS

PRIVATE PURPOSE TRUST FUND

SPECIAL LAW ENFORCEMENT TRUST FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Drug control payments	\$ -	\$ -	\$ 1,400	\$ (1,400)
Federal aid	-	-	6,500	(6,500)
Reimbursed expenditures	-	-	20,500	(20,500)
Drug seizure money/forfeitures	2,320	393	200,000	(199,607)
Miscellaneous	-	-	500	(500)
Total Cash Receipts	2,320	393	\$ 228,900	\$ (228,507)
Expenditures				
Contractual services	20,317	8,092	\$ 5,000	\$ (3,092)
Commodities	60,794	30,639	22,000	(8,639)
Capital outlay	-	-	632,109	632,109
Total Expenditures	81,111	38,731	\$ 659,109	\$ 620,378
Receipts Over (Under) Expenditures	(78,791)	(38,338)		
Unencumbered Cash, Beginning	228,309	149,518		
Unencumbered Cash, Ending	\$ 149,518	\$ 111,180		

OSAGE COUNTY, KANSAS

PRIVATE PURPOSE TRUST FUND

LAW ENFORCEMENT EQUIPMENT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>135</u>	<u>135</u>
Unencumbered Cash, Ending	<u>\$ 135</u>	<u>\$ 135</u>

OSAGE COUNTY, KANSAS

PRIVATE PURPOSE TRUST FUND

COUNTY ATTORNEY'S TRAINING FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
Court fees	\$ 2,879	\$ 2,938
Expenditures		
Contractual services	<u>2,760</u>	<u>3,718</u>
Receipts Over (Under) Expenditures	119	(780)
Unencumbered Cash, Beginning	<u>2,320</u>	<u>2,439</u>
Unencumbered Cash, Ending	<u>\$ 2,439</u>	<u>\$ 1,659</u>

OSAGE COUNTY, KANSAS

PRIVATE PURPOSE TRUST FUND

REGISTERED SEX OFFENDER FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
Fees	\$ 1,900	\$ 2,000
Expenditures		
Commodities	<u>135</u>	<u>296</u>
Receipts Over (Under) Expenditures	1,765	1,704
Unencumbered Cash, Beginning	<u>3,800</u>	<u>5,565</u>
Unencumbered Cash, Ending	<u>\$ 5,565</u>	<u>\$ 7,269</u>

OSAGE COUNTY, KANSAS

PRIVATE PURPOSE TRUST FUND

SPECIAL PROSECUTOR'S TRUST FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
Attorney fees	\$ -	\$ -
Expenditures		
Commodities	<u>5,637</u>	<u>10,633</u>
Receipts Over (Under) Expenditures	(5,637)	(10,633)
Unencumbered Cash, Beginning	<u>66,270</u>	<u>60,633</u>
Unencumbered Cash, Ending	<u>\$ 60,633</u>	<u>\$ 50,000</u>

OSAGE COUNTY, KANSAS

AGENCY FUNDS

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS

For the Year Ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds				
Current Tax	\$ 9,056,101	\$ 15,957,064	\$ 16,316,719	\$ 8,696,446
Bankruptcy	14,212	9,517	690	23,039
Delinquent Real Estate Tax	370,559	358,429	371,687	357,301
Delinquent Personal Property Tax	29,125	106,136	101,279	33,982
Delinquent Personal Property - District Court	48,778	54,947	89,318	14,407
Federal Flood Control	-	29,072	29,072	-
Inheritance Tax	44	-	-	44
Local Alcoholic Liquor	-	18,962	18,962	-
Special Township and County Highway	-	695,190	695,190	-
Motor Vehicle Tax	138,134	1,921,100	2,012,924	46,310
HEMP	5,200	-	259	4,941
Total Distributable Funds	\$ 9,662,153	\$ 19,150,417	\$ 19,636,100	\$ 9,176,470
State Funds				
State Educational Building	\$ 2,194	\$ 141,501	\$ 140,728	\$ 2,967
State Institutional Building	1,100	70,751	70,364	1,487
State General	-	14	14	-
State Motor Vehicle Auto Fees	7,780	1,090,182	1,095,612	2,350
Total State Funds	\$ 11,074	\$ 1,302,448	\$ 1,306,718	\$ 6,804
Subdivision Funds				
Northeast Kansas Library Employee Benefit	\$ -	\$ 12,342	\$ 12,342	\$ -
Northeast Kansas Library General	-	102,076	102,076	-
School Districts	-	5,977,985	5,977,985	-
Fire Districts	207	861,474	861,681	-
Townships	-	1,645,078	1,645,078	-
Cities	-	2,423,693	2,423,693	-
Cemeteries	-	170,015	170,015	-
Sewer District #1	26,833	34,067	4,252	56,648
Watershed District	-	124,108	124,108	-
Frontier Extension District	-	160,001	160,001	-
CDBG Grant Rural Water #6	-	437,309	437,309	-
Total Subdivision Funds	\$ 27,040	\$ 11,948,148	\$ 11,918,540	\$ 56,648
Other Agency Funds				
Motor Vehicle Sales Tax	\$ 23,540	\$ 446,863	\$ 430,951	\$ 39,452
State Withholding Tax	-	130,647	130,647	-
Federal Withholding Tax	-	318,568	318,568	-
Fish and Game Licenses	112	10,436	10,436	112
Stray Animal	65	795	-	860
Driver's License Fees	1,671	47,398	46,829	2,240
Beer Licenses State Stamp	1,025	-	-	1,025
Pebasco	-	9,632	9,632	-
CCB Grant	5,000	-	-	5,000
Change Checks	-	24,934	24,934	-
Cash Items	(604)	15,557	15,446	(493)
Law Library	59,402	17,635	58,998	18,039
Inmate Commissary Accounts	12,718	16,448	13,664	15,502
Total Other Agency Funds	\$ 102,929	\$ 1,038,913	\$ 1,060,105	\$ 81,737
Grand Total Agency Funds	\$ 9,803,196	\$ 33,439,926	\$ 33,921,463	\$ 9,321,659

OSAGE COUNTY, KANSAS

COMPONENT UNITHISTORICAL SOCIETYSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts		
Memberships	\$ 1,185	\$ 745
Appropriation from County	12,000	12,000
Interest	431	249
Miscellaneous	2,056	-
Books/research/copies	2,414	2,303
Donations	-	1,250
Transfer from Replacement and Repair Account	896	-
	<u>18,982</u>	<u>16,547</u>
Total Cash Receipts		
Expenditures		
Personal services	5,630	9,145
Contractual services	3,315	1,379
Replacement and repair	10,054	1,263
Commodities	5,259	5,856
Miscellaneous	-	1,288
Transfer to Operating Account	896	-
	<u>25,154</u>	<u>18,931</u>
Total Expenditures		
Receipts Over (Under) Expenditures	(6,172)	(2,384)
Unencumbered Cash, Beginning	40,711	34,539
Unencumbered Cash, Ending	<u>\$ 34,539</u>	<u>\$ 32,155</u>

The above component unit is not required to be budgeted.

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

OSAGE COUNTY, KANSAS
OTHER SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2011

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2011

COUNTY TREASURER - SPECIAL AUTO FUND

Cash Balance, January 1		\$	28,124
Cash Receipts:			
Auto fees	\$	145,180	
State full privilege tax		1,050	
Sales tax fees		1,029	
Interest - NOW account		97	147,356
			<hr/>
Cash Disbursements:			
Due to County		28,124	
Office supplies, equipment, and books		21,447	
Postage		9,480	
Telephone		840	
Seminars/dues		1,341	
Mileage reimbursement		2,265	
Wage reimbursement to County		88,631	
Miscellaneous		131	(152,259)
			<hr/>
Cash Balance, December 31		\$	<u>23,221</u>
Cash on Hand		\$	<u>23,221</u>

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2011

COUNTY CLERK

Cash Balance, January 1		\$	-
Cash Receipts:			
Cereal malt beverage licenses	\$	1,000	
Game licenses		10,065	
Game handling fees		486	
Candidates' filing fees and election copy fees		388	
Copy and fax fees		6	
Moving permits		5	
Miscellaneous - postage		5	
Emergency vehicle permits		<u>88</u>	12,043
Cash Disbursements:			
Payments to County Treasurer			<u>(12,043)</u>
Cash Balance, December 31		\$	<u>-</u>
Cash on Hand		\$	<u>-</u>

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2011

REGISTER OF DEEDS

Cash Balance, January 1		\$	-
Cash Receipts:			
Mortgage registration fees	\$	107,003	
Recording fees		28,227	
Technology fund		16,416	
Review		196	
Copies		<u>2,675</u>	154,517
Cash Disbursements:			
Payments to County Treasurer			<u>(154,517)</u>
Cash Balance, December 31		\$	<u>-</u>
Cash on Hand		\$	<u>-</u>

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2011

DISTRICT COURT

Cash Balance, January 1		\$ 117,452	
Cash Receipts:			
Fines	\$ 182,029		
PATF	3,104		
IDSF	740		
Indigent Defense Fee	2,047		
Law library	17,398		
Clerk fees	161,584		
LETC	21,608		
Judicial Branch Surcharge	62,614		
Marriage licenses	4,307		
Judgment and restitution	165,334		
Appearance bonds	39,737		
ASAP	425		
Attorney fees	24,642		
Interest	319		
Reinstatement fees	11,485		
Diversion fees	43,366		
KBI lab fees	13,758		
Miscellaneous fees	<u>42,984</u>	797,481	
Cash Disbursements:			
Payments to State Treasurer	444,038		
Payments to County	84,727		
Payments to others	<u>259,984</u>	<u>(788,749)</u>	
Cash Balance, December 31		\$ <u>126,184</u>	
Cash on Hand and Bank		\$ <u>126,184</u>	

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2011

SHERIFF

Cash Balance, January 1		\$	10,499
Cash Receipts:			
Bonds	\$	21,286	
Delinquent personal property tax collections		28,188	
Motor vehicle reports		476	
Miscellaneous		<u>71,570</u>	121,520
Cash Disbursements:			
Payments to County		28,827	
Payments to others		<u>94,559</u>	<u>(123,386)</u>
Cash Balance, December 31		\$	<u>8,633</u>
Cash on Hand		\$	<u>8,633</u>

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2011

NOXIOUS WEED SUPERVISOR

Cash Balance, January 1	\$ -
Cash Receipts:	
Sales of chemical, equipment rental and labor	144,287
Cash Disbursements:	
Payments to County Treasurer	<u>144,287</u>
Cash Balance, December 31	<u>\$ -</u>
Cash on Hand	<u>\$ -</u>

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2011

HEALTH DEPARTMENT

Cash Balance, January 1		\$	30
Cash Receipts:			
Through State of Kansas			
State formula	\$	11,441	
Bioterrorism grant/Pan flu		18,065	
Child Care grant		8,494	
Child Health grant		14,864	
Family Planning grant		3,912	
IAP grant		4,846	
Through Topeka-Shawnee Co. Health Department -			
WIC grant		16,445	
Fees and other reimbursements		<u>45,819</u>	123,886
Cash Disbursements:			
Payments to County Treasurer			<u>(123,886)</u>
Cash Balance, December 31		\$	<u>30</u>
Cash on Hand		\$	<u>30</u>

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

LAND DEVELOPMENT

Cash Balance, January 1		\$	-
Cash Receipts:			
Zoning fees	\$	8,114	
LEPP grant		4,489	
Wastewater permits		1,050	
Mapping fees		<u>1,091</u>	14,744
Cash Disbursements:			
Payments to County Treasurer			<u>(14,744)</u>
Cash Balance, December 31		\$	<u>-</u>
Cash on Hand		\$	<u>-</u>

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2011

TRANSFER STATION

Cash Balance, January 1	\$ -
Cash Receipts:	
User fees	444,382
Cash Disbursements:	
Payments to County Treasurer	<u>(444,382)</u>
Cash Balance, December 31	<u>\$ -</u>
Cash on Hand	<u>\$ -</u>

OSAGE COUNTY, KANSAS
RECONCILIATION OF 2010 TAX ROLL
December 31, 2011

2010 Tax Roll - As Adjusted

County Clerk's abstract of 2010 tax roll		\$ 16,948,150
Adjustments to original tax roll:		
Added taxes		5,613
Abated taxes		<u>(67,610)</u>
Adjusted 2010 tax roll		<u>16,886,153</u>

2010 Tax Roll - Accounted For

Collections during 2010	\$ 8,979,064	
Collections during 2011	<u>7,337,401</u>	16,316,465
Neighborhood revitalization refunds		(64,938)
Deduct refunds and cancellations - 2010 and 2011		<u>(17,912)</u>
Net tax roll collections		16,233,615
Delinquent personal property taxes for which tax warrants were issued	80,287	
Delinquent real estate taxes entered on the tax sale record	<u>572,251</u>	<u>652,538</u>
2010 tax roll accounted for		<u>16,886,153</u>
Difference		<u>\$ -</u>

OSAGE COUNTY, KANSAS

SINGLE AUDIT SECTION

FOR THE YEAR ENDED DECEMBER 31, 2011

OSAGE COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2011

<u>Federal Grantor/Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Identifying Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Homeland Security</u>			
Pass-through program from Kansas Department of Emergency Management			
Emergency Management Performance Grant	97.042		\$ 17,316
Emergency Preparedness	97.036		2,818
<u>U.S. Department of Housing and Urban Development</u>			
Pass-through State Department of Commerce			
CDBG Water Line Improvement Project	14.228	10-PF-005	437,309
<u>U.S. Department of Defense</u>			
Pass-through State Department of Administration			
Federal Flood Control	12.106		29,072
<u>U.S. Department of Health and Human Services</u>			
Pass-through program from Kansas Department of Health and Environment			
Bioterrorism Grants	93.069		7,496
Family Planning	93.217		3,374
Immunization Grants	93.268		3,124
Centers for Disease Control and Prevention -			
Child Care and Development Block Grant	93.575		3,498
Maternal and Child Health Services Block Grant	93.994		<u>8,853</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>26,345</u>
Total Expenditures of Federal Awards			<u>\$ 512,860</u>

Note 1 - The accompanying schedule of expenditures of federal awards includes the federal grant activity of Osage County, Kansas and is presented using the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, the same as the financial statements accompanying this schedule. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

OSAGE COUNTY, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2011

There were no reportable findings for the year ended December 31, 2010.

OSAGE COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2011

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Osage County, Kansas.
2. Two significant deficiencies relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Osage County, Kansas, Kansas were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the Osage County, Kansas, Kansas expresses an unqualified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The programs tested as major programs include:

Department of Housing and Urban Development: Community Development Block Grant	<u>CFDA No.</u> 14.228
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8. The threshold for distinguishing Types A and B program was \$300,000.
9. The Osage County, Kansas, was determined not to be a low-risk auditee.

B. FINDINGS—FINANCIAL STATEMENTS AUDIT

SIGNIFICANT DEFICIENCIES

Number 11-01: Segregation of Duties

Condition: Appropriate segregation of duties is achieved when one or more employees or functions acts as a check and balance on the activities of another so that no employee should be in a position to both commit an irregularity and conceal it. Due to resource constraints, these conflicting phases of transactions potentially occur throughout your entity at various times throughout the fiscal year. We considered this lack of segregation of duties to be a significant deficiency under standards established by the American Institute of Certified Public Accountants.

OSAGE COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2011

Criteria: No single individual should be able to:

- a) *authorize* a transaction;
- b) *record* the transaction in the books of account; and
- c) ensure custody of the asset resulting from the transaction, including the receipt/custody of cash.

For example, if one person executes a sale/transaction, that person should not record the transaction, handle the cash receipt, have authority for or access to cash receipts records, and reconcile the bank account.

Effect: Lack of segregation of duties aids in the possibility that errors and irregularities whether caused by fraud or human error will not be detected.

Cause: Due to the limited staff in the County office, segregation of duties has not been possible as required in an ideal internal control structure. At this time, we feel it would be cost prohibitive to increase staff in the County offices sufficiently to rectify this situation. Current office staff and the County Commission should however, continually review the opportunity to implement segregation of duties that will enhance the internal control structure at a minimal cost to the County.

Recommendation: We recommend that management and the governing body continually review their daily transactions for potential conflicting phases of a transaction as noted above. Below we have detailed actions that management and the governing body should take to compensate for these conflicting phases that have been identified in your daily transaction process:

- ***Review reports of detail transactions*** – Management and the governing body should review ***detailed*** transactions on a regular and timely basis through appropriate computer reports of the detailed transactions.
- ***Review selected transactions*** – Management and the governing body should select random transactions for review of supporting documents. These selected transactions should be followed through the entire transaction process from start to finish to ensure that all documented internal controls are working appropriately and are not being overridden by any individual within the entity.

OSAGE COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2011

- **Take periodic asset counts** – Management and the governing body should periodically conduct counts of physical inventory, equipment, daily cash drawer receipts or other assets and compare these counts with the appropriate accounting records.
- **Check reconciliations** – Management and the governing body should review reconciliations of account balances such as cash, utility billing receivables or other liquid assets on a regular basis. The governing body should perform surprise procedures on these reconciliations independently of management at certain times throughout the fiscal year. These surprise procedures should be documented appropriately by the governing body member, including signature and date conducted.

Management
Response:

I concur with the auditor's findings, however, with limited staff, it is not always possible to segregate duties relating to cash receipts and the recording of same. We will make every effort to separate duties for better internal controls.

Number 11-02

Financial Statement Reporting

Condition:

Our firm has been asked to prepare the financial statements and other supplemental information for the County; however, our firm cannot be considered part of the internal control structure of the County in regard to the preparation of the financial statements and other supplemental information.

Criteria:

The County prepares its financial statements and other supplemental information in accordance 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, in accordance with the reporting and formatting requirements displayed in the *Kansas Municipal Audit Guide (KMAG)*.

Effect:

We consider this condition related to external financial statement and other supplemental information preparation to be a significant deficiency under the standards established by the American Institute of Certified Public Accountants.

Cause:

County personnel does have the skill and knowledge to process all the basic financial transactions and the ability to issue the internal financial statements needed to provide appropriate budget and operating information to the County governing body on an as needed basis. However, the County either has no documented policy or procedures related to the preparation of the external financial statements and other supplemental information and/or the policies and procedures are not implemented and adequately followed to ensure the accuracy and completeness of the external financial statements and other supplemental information.

OSAGE COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2011

Recommendation: To strengthen internal control over financial statement and other supplemental information preparation, we recommend:

- Obtain a current copy of the Kansas Municipal Audit Guide (KMAG),
- Obtain a report check list for KMAG financial statements,
- Continue participating in training sessions on financial statement and other supplemental information preparation and review, and
- Adopt a policy that annual financial statements and other supplemental information will be reviewed prior to being subjected to audit.

Management

Response:

I concur with the auditor's findings that the financial information supplied is not presented in the form expressed in the KMAG. However, I do believe that the information provided in current form accurately expresses the financial and budgetary condition of the County. Additional training may be required to fulfill the requirement set forth.

C. FINDINGS AND QUESTIONED COSTS--MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no reportable findings.