

**OSBORNE COUNTY, KANSAS**  
Osborne, Kansas  
Independent Audit Report  
January 1, 2011 to December 31, 2011

**MAPES & MILLER LLP**  
Certified Public Accountants  
Norton, Kansas

**OSBORNE COUNTY, KANSAS**

Osborne, Kansas

Audit Report

January 1, 2011 to December 31, 2011

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# MAPES & MILLER LLP

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

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of the County of Osborne, Osborne, Kansas, as of and for the year ended December 31, 2011, which collectively comprise the basic financial statement of the County's primary government, as listed in the table of contents. This financial statement is the responsibility of Osborne 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 and the guidance in 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.

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

As described more fully in Note 1, the County has prepared this financial statement using 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, are presumed to be material.

In our opinion, because of the omission of the discretely presented component units, as discussed above, and 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 County as of December 31, 2011, or the respective changes in financial position for the year then ended. Further, the County has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be a part of, the basic financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the primary government of the County of Osborne, Osborne, 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.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement as a whole.

## Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas  
July 9, 2012

**OSBORNE COUNTY, KANSAS**

STATEMENT 1

Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2011

Page 1

Funds	Beginning	Prior Year	Cash		Ending	Add	Ending
	Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Cash Balance
Governmental Fund Types:							
General	\$ 943,054	3	1,134,030	1,345,813	731,274	17,379	748,653
Special Revenue:							
Road and Bridge	7,399	30	1,477,187	1,478,938	5,678	4,495	10,173
Fair Building	528	0	9,185	9,180	533	0	533
Fair Premium	434	0	7,524	7,523	435	0	435
Health Nurse	66,120	90	171,960	170,051	68,119	2,114	70,233
Courthouse Remodel and Repair	0	0	744	741	3	0	3
Appraiser's Cost	27,212	0	77,283	95,050	9,445	4,215	13,660
Employee Benefits	550,431	0	843,231	842,199	551,463	403	551,866
Direct Election	26,691	0	12,886	24,197	15,380	0	15,380
Mental Health	0	0	31,239	31,239	0	0	0
Mental Health Building	2,356	0	0	2,356	0	0	0
Mental Retardation	0	0	12,723	12,723	0	0	0
Conservation District	695	0	15,755	16,000	450	0	450
Hospital Maintenance	9,036	0	177,365	181,000	5,401	0	5,401
Noxious Weed	1,618	0	222,500	221,142	2,976	0	2,976
Noxious Weed Capital Outlay	9,939	0	7,672	376	17,235	0	17,235
Special Alcohol Abuse Program	1,112	0	384	200	1,296	0	1,296
Tourism Promotion	1,941	0	3,708	688	4,961	0	4,961
Historical Society	135	0	1,947	2,000	82	0	82
Wireless 911	30,741	0	9,262	0	40,003	0	40,003
Health Department Capital Outlay	91,417	0	0	21,755	69,662	0	69,662

(Continued)

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

OSBORNE COUNTY, KANSAS

STATEMENT 1

Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2011

Page 2

Funds	Beginning	Prior Year	Cash		Ending	Add	Ending
	Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Cash Balance
Special Machinery and Equipment	\$ 412,451	0	215,560	351,658	276,353	0	276,353
Computer Capital Outlay	78,945	0	33,831	11,320	101,456	0	101,456
County Clerk Equipment	0	0	50	0	50	0	50
Register of Deeds Equipment	3,000	0	3,000	2,382	3,618	0	3,618
District Court Equipment	34,911	0	2,200	0	37,111	0	37,111
GIS Equipment	15,700	0	0	10,640	5,060	0	5,060
Sheriff Equipment	55,642	0	32,318	59,638	28,322	0	28,322
Wireless E-911 Grant	3,987	0	172,477	165,419	11,045	0	11,045
Fire District No. 1:							
Operating	20,390	0	33,935	46,215	8,110	0	8,110
Special Machinery and Equipment	20,202	0	30,430	9,936	40,696	0	40,696
Fire District No. 2:							
Operating	9,458	0	19,277	23,357	5,378	426	5,804
Special Machinery and Equipment	27,844	0	2,294	1,606	28,532	0	28,532
Fire District No. 3:							
Operating	1,949	0	17,878	17,089	2,738	0	2,738
Special Machinery and Equipment	7,680	0	2,500	3,699	6,481	0	6,481
Memorial	231	0	1,815	40	2,006	0	2,006
Grant	0	0	30,000	9,953	20,047	0	20,047
CDBG Grant	0	0	36,947	36,947	0	0	0
Hawkeye Township Special	2,925	0	29,423	32,291	57	0	57
Hancock Township Special	4,967	0	26,611	31,568	10	0	10
Sumner Township Special	651	0	38,711	39,338	24	0	24
Covert Township Special	11,524	0	24,341	15,011	20,854	0	20,854
Winfield Township Special	14,417	0	12,562	8,453	18,526	0	18,526
Independence Township Special	12,034	0	26,123	38,080	77	0	77
Grant Township Special	15,941	0	26,113	34,091	7,963	0	7,963
Special Vehicle Fees	1,864	0	46,920	46,053	2,731	0	2,731
Prosecuting Attorney Training	3,132	0	136	68	3,200	0	3,200
Sheriff Grant	3,835	0	0	3,835	0	0	0
American Heart Association Grant	1,000	0	0	0	1,000	0	1,000

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

OSBORNE COUNTY, KANSAS

STATEMENT 1

Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2011

Page 3

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Ambulance Memorial	\$ 8,552	0	49	2,621	5,980	0	5,980
WIC Grant Fund	2,073	0	291,777	291,776	2,074	0	2,074
JJA Health Grant	154	0	0	0	154	0	154
Veterans Memorial	3,589	0	0	0	3,589	0	3,589
Family Planning	0	0	170	170	0	0	0
Register of Deeds Technology	25,009	0	6,200	3,691	27,518	0	27,518
Courthouse Centennial	5,816	0	192	0	6,008	0	6,008
Special Road and Bridge Improvement	363,036	0	320,000	253,663	429,373	0	429,373
Treasurer Capital Outlay	30,200	0	0	23,265	6,935	0	6,935
Attorney Capital Outlay	859	0	0	0	859	0	859
Appraiser Capital Outlay	14,332	0	0	0	14,332	0	14,332
Proprietary Type Funds:							
Enterprise:							
EMS - Ambulance Service	9,631	0	363,203	329,072	43,762	3,616	47,378
Special Ambulance	202,701	0	0	32,500	170,201	0	170,201
Solid Waste	883	0	241,461	175,768	66,576	4,313	70,889
County Wide Recycling	19,130	0	0	19,130	0	0	0
Solomon Valley E-Waste Coalation	63,216	0	12,395	15,040	60,571	121	60,692
Landfill Equipment	9,500	0	25,000	0	34,500	0	34,500
Fiduciary Type Funds:							
Private Purpose Trust Fund:							
Micro Loan Grant	12,733	0	21,223	213	33,743	0	33,743
Total Reporting Entity (Excluding Agency Funds)	<b>\$ 3,306,953</b>	<b>123</b>	<b>6,363,707</b>	<b>6,608,767</b>	<b>3,062,016</b>	<b>37,082</b>	<b>3,099,098</b>

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

**OSBORNE COUNTY, KANSAS**  
 Composition of Cash  
For the Year Ended December 31, 2011

STATEMENT 1  
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Cash on Hand		
County Treasurer	\$	1,329
Sheriff		500
The Farmers Bank - Osborne, Kansas		
Checking Accounts		363,234
Money Market Account		1,725,781
Money Market Account		27,518
State Bank of Downs - Downs, Kansas		
Money Market Account		1,607,681
Sunflower Bank N.A. - Osborne, Kansas		
Checking Accounts		338,359
NOW Account		20,003
Savings Account		11,543
Money Market Account		1,927,996
Downs National Bank - Downs, Kansas		
Money Market Account		1,078,572
United National Bank - Natoma, Kansas		
Checking Account		80,799
Money Market Account		643,340
Total Cash		7,826,655
Less Agency Funds per Statement 4		<u>(4,727,557)</u>
Total Reporting Entity (Excluding Agency Funds)		<u><u>\$ 3,099,098</u></u>

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

**OSBORNE COUNTY, KANSAS**  
Notes to the Financial Statement  
December 31, 2011

1. **Summary of Significant Accounting Policies**

Reporting Entity

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

Principles Determining Scope of Reporting Entity

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

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

Osborne County Memorial Hospital  
Osborne County Fair Board

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

Osborne County Memorial Hospital. The Osborne County Memorial Hospital Board is appointed by the County Commission to oversee the operation of the county's hospital. The hospital can sue and be sued, and can buy, sell or lease real property. The County annually levies a tax for the maintenance of the hospital. The Hospital Board must obtain approval from the County Commission for bond issuances. Osborne County Memorial Hospital issues separately audited financial statements that may be obtained from the Chief Financial Officer, 424 W. New Hampshire St, Osborne, KS 67473.

Osborne County Fair Board. The Osborne County Fair Board is organized and operated under K.S.A. 2-132 to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. The County annually levies taxes for the board to be used for maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants. Unaudited financial reports for the Osborne County Fair Board can be obtained by contacting the Treasurer, Linda Ubelaker, at 535 N. 1st, Osborne, KS 67473.

### Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year 2011:

#### Governmental Funds:

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

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

#### Proprietary Funds:

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

#### Fiduciary Funds:

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

#### Reimbursed Expenditures

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

#### Statutory Basis of Accounting

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

The County has approved a resolution that is in compliance with K.S.A.75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the statutory basis of accounting.

#### Departure from Generally Accepted Accounting Principles

The basis of presentation described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, building, and equipment owned by the County are not presented in the financial 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.

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

## 2. Budgetary Information

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Road & Bridge, EMS-Ambulance Service, Noxious Weed, Independence Township and Grant Township Funds were amended in this manner during the year ended December 31, 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.

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

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

	Statutory Authority for Exemption
Special Revenue Funds:	
Mental Health	K.S.A. 19-4007
Mental Retardation	K.S.A. 19-4007
Fire District No. 1 - Special Machinery and Equipment	K.S.A. 19-119
Fire District No. 2 - Special Machinery and Equipment	K.S.A. 19-119
Fire District No. 3 - Special Machinery and Equipment	K.S.A. 19-119
Fire District No. 3 - Memorial	K.S.A. 79-2925
Special Machinery and Equipment	K.S.A. 68-141g
Special Road & Bridge Improvements	K.S.A. 68-590
Computer Capital Outlay	K.S.A. 19-119
District Court Equipment	K.S.A. 19-119
GIS Equipment	K.S.A. 19-119
Sheriff Equipment	K.S.A. 19-119
Register of Deeds Equipment	K.S.A. 19-119
County Clerk Equipment	K.S.A. 19-119
Special Vehicle Fees	K.S.A. 8-145
Prosecuting Attorney Fund	K.S.A. 28-170a
Courthouse Remodel and Repair	K.S.A. 19-120
American Heart Association Grant	K.S.A. 79-2925
Ambulance Memorial	K.S.A. 79-2925
WIC Grant	K.S.A. 12-1663
Family Planning	K.S.A. 12-1663
JJA Health Grant	K.S.A. 12-1663
Sheriff Grant	K.S.A. 12-16,111
Fire District #3 Grant	K.S.A. 12-16,111
Veterans Memorial	K.S.A. 79-2925
Register of Deeds Technology	K.S.A. 28-115(a)
Courthouse Centennial	K.S.A. 79-2925
Treasurer Capital Outlay	K.S.A. 19-119
Attorney Capital Outlay	K.S.A. 19-119
Appraiser Capital Outlay	K.S.A. 19-119
Enterprise Funds:	
Special Ambulance	K.S.A. 12-110d
Landfill Equipment	K.S.A. 65-204

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

3. **Property Taxes**

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

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

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

4. **Inventories and Prepaid Expenses**

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

5. **Deposits and Investments**

As of December 31, 2011, the County had no investments.

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

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

**Concentration of Credit Risk**

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

**Custodial Credit Risk – Deposits**

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

At December 31, 2011, the County's carrying amount of deposits was \$7,824,826 and the bank balance was \$7,895,617. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,860,615 was covered by federal depository insurance and \$6,017,330 was collateralized with securities held by the pledging financial institution's agents in the County's name and \$17,672 was unsecured.

**6. Compensated Absences**Vacation Pay

Each employee of Osborne County, Kansas, after having completed six full months of continuous employment, accumulates one working day a month to be credited to their vacation leave with a total accumulation of time not to exceed thirty days. An employee who leaves Osborne County after one year of continuous employment will be paid the unused balance of vacation leave credited to his record. The cost of accumulated vacation pay as of December 31, 2011 was \$86,610 and is included in compensated absences in Note 14 – Long-term Debt.

Sick Leave

Each employee is entitled to one day of sick leave for each month worked. This time may be accumulated to one hundred twenty days. Any employee leaving County employment after age sixty-two or upon retirement will be paid half of their accumulated sick leave. The cost of accumulated sick leave as of December 31, 2011 was \$138,262 and is included in compensated absences in Note 14 – Long-term Debt.

**7. Defined Benefit Pension Plan**Plan Description

Osborne County contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4 percent of covered salary for active members hired before July 1, 2009. For active members employed on or after July 1, 2009, K.S.A. 74-49,210 establishes the KPERS member-employee contribution rate at 6% of covered salaries. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for 2011, which includes pension contributions and Group Death Disability Insurance, was 7.74 percent. The County's employer contribution to KPERS for the years ending December 31, 2011, 2010 and 2009 were \$135,910, \$113,967, and \$99,028, respectively, equal to the statutory required contributions for each year.

**8. Other Post Employment Benefits**

As provided by K.S.A. 12- 5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

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

**Permit No. 0184**

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

The estimate of closure and postclosure care liability at year-end would be \$154,109. This liability is based on the use of 100.00 percent of the estimated capacity of the landfill. These amounts are based on what it would cost to perform the remaining closure and postclosure care in 2010. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and postclosure care cost.

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

**Permit No. 0761**

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

The estimate of closure and post-closure care liability at year-end would be \$121,117. This liability is based on the use of 29.14 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$294,565 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2010. The County expects the landfill to continue to operate for approximately eleven years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

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

10. **Interfund Transactions**

Operating transfers were as follows:

From	To	Authority	Amount
General	Sheriff Equipment	K.S.A. 19-119	\$ 25,643
General	District Court Equipment	K.S.A. 19-119	2,200
General	Computer Capital Outlay	K.S.A. 19-119	5,200
General	Register of Deeds Equipment	K.S.A. 19-119	3,000
Computer Capital Outlay	General	K.S.A. 19-119	6,000
Solid Waste	Landfill Equipment	K.S.A. 19-119	25,000
Appraiser's Cost	Computer Capital Outlay	K.S.A. 19-119	12,431
Election	Election Equipment	K.S.A. 19-119	2,200
Road and Bridge	Special Machinery & Equipment	K.S.A. 68-141g	215,560
Road and Bridge	Special Road and Bridge Improvement	K.S.A. 68-590	320,000
Special Vehicle	General	K.S.A. 8-145	1,864
Special Vehicle	Computer Capital Outlay	K.S.A. 19-119	14,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	7,672
Fire District No. 1 - Operating	Fire District No. 1 - Special Machinery & Equipment	K.S.A. 19-3623e	28,200
Fire District No. 2 - Operating	Fire District No. 2 - Special Machinery & Equipment	K.S.A. 19-3623e	1,389
Fire District No. 3 - Operating	Fire District No. 3 - Special Machinery & Equipment	K.S.A. 19-3623e	2,500

Residual equity transfers were as follows:

From	To	Statutory Authority	Amount
County Wide Recycling	Solid Waste	K.S.A. 79-2958	19,130

11. **Revolving Loan Fund**

Osborne County was awarded a \$100,000 Community Development Block Grant from the Kansas Department of Commerce and Housing in 2001 for the purpose of establishing a Micro-loan Revolving Loan Fund to provide loans to businesses in Osborne County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans as of December 31, 2011 was \$72,668. Loan balances which did not receive any payments during 2011 was \$40,888.

12. **Risk Management**

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

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

Employer's Liability Bodily Injury by Accident	\$ 1,000,000	for each accident
Employer's Liability Bodily Injury by Disease	1,000,000	policy limit
Property Coverages	250,000	per occurrence
Liability coverages	300,000	per accident
Crime coverages	150,000	per loss
Surety coverages	40,000	public officials bond

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

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

### 13. **Compliance with Finance Related Legal and Contractual Provisions**

Depository Security. K.S.A. 9-1402 requires that before any deposit of public monies or funds be made by any municipality with any bank, savings and loan association or savings bank, such municipality shall obtain security for such deposit. We noted that as of December 31, 2011 that deposits did not appear to be adequately secured. This appears to be a violation of K.S.A. 9-1402.

14. Long-term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
Capital Leases:										
4 Watch Guard Video Equipment	14.12%	05/31/07	19,680	06/01/11	\$ 2,603	0	2,603		0	93
Total Capital Leases					<u>2,603</u>	<u>0</u>	<u>2,603</u>		<u>0</u>	<u>93</u>
Compensated Absences:										
Vacation Pay	N/A	N/A	N/A	N/A	87,668			(1,058)	86,610	
Sick Pay	N/A	N/A	N/A	N/A	144,266			(6,004)	138,262	
Landfill Closure and Post-closure:										
Cost - Permit No. 0184 - Closed	N/A	N/A	N/A	N/A	154,109				154,109	
Landfill Closure and Post-closure:										
Cost - Permit No. 0761 - Open	N/A	N/A	N/A	N/A	121,117				121,117	
Total Long-term Debt					<u>\$ 509,763</u>	<u>0</u>	<u>2,603</u>	<u>(7,062)</u>	<u>500,098</u>	<u>93</u>

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

14. Long-term Debt

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017-2021</u>	<u>Total</u>
<b>PRINCIPAL</b>							
Capital Leases:							
4 Watch Guard Video Equipment	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Principal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>INTEREST</b>							
Capital Leases:							
4 Watch Guard Video Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Principal and Interest	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

**OSBORNE COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 1  
 Page 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 1,587,636	24,671	1,612,307	1,345,813	(266,494)
Special Revenue Funds:					
Road and Bridge	1,121,000	404,587	1,525,587	1,478,938	(46,649)
Fair Building	9,300	0	9,300	9,180	(120)
Fair Premium	7,600	0	7,600	7,523	(77)
Health Nurse	176,614	24,401	201,015	170,051	(30,964)
Courthouse Remodel and Repair	15,919	0	15,919	741	*
Appraiser's Cost	95,050	0	95,050	95,050	0
Employee Benefits	1,084,100	0	1,084,100	842,199	(241,901)
Direct Election	35,800	0	35,800	24,197	(11,603)
Mental Health	30,966	0	30,966	31,239	*
Mental Health Building	2,356	0	2,356	2,356	0
Mental Retardation	12,600	0	12,600	12,723	*
Conservation District	16,000	0	16,000	16,000	0
Hospital Maintenance	181,000	0	181,000	181,000	0
Noxious Weed	223,000	0	223,000	221,142	(1,858)
Noxious Weed Capital Outlay	10,312	0	10,312	376	(9,936)
Alcohol Abuse Program	750	0	750	200	(550)
Tourism Promotion	5,190	0	5,190	688	(4,502)
Historical Society	2,000	0	2,000	2,000	0
Wireless 911	22,258	0	22,258	0	(22,258)
Health Department Capital Outlay	50,115	0	50,115	21,755	(28,360)

(Continued)

\* Exempt from Budget Law

See Independent Auditor's Report

**OSBORNE COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
For the Year Ended December 31, 2011

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Fire District No. 1 - Operating	\$ 41,405	5,200	46,605	46,215	(390)
Fire District No. 2 - Operating	23,357	0	23,357	23,357	0
Fire District No. 3 - Operating	15,000	4,318	19,318	17,089	(2,229)
Hawkeye Township Special	37,698	0	37,698	32,291	(5,407)
Hancock Township Special	32,237	0	32,237	31,568	(669)
Sumner Township Special	41,576	0	41,576	39,338	(2,238)
Covert Township Special	27,552	0	27,552	15,011	(12,541)
Winfield Township Special	16,680	0	16,680	8,453	(8,227)
Independence Township Special	38,196	0	38,196	38,080	(116)
Grant Township Special	34,704	0	34,704	34,091	(613)
Enterprise Funds:					
Ambulance Service	366,408	3,649	370,057	329,072	(40,985)
Solid Waste	214,742	189	214,931	175,768	(39,163)
County Wide Recycling	0	19,130	19,130	19,130	0
Solomon Valley E-Waste Coalition	56,000	0	56,000	15,040	(40,960)

\* Exempt from Budget Law

See Independent Auditor's Report

**OSBORNE COUNTY, KANSAS**  
**GENERAL FUND**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 2  
Page 1

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 575,001	569,774	5,227
Delinquent	9,490	2,400	7,090
Motor Vehicle	84,584	83,919	665
Recreational Vehicle	1,322	1,205	117
16/20M	12,279	10,013	2,266
Intangibles	28,195	25,000	3,195
Local Retailers Sales Tax	119,059	93,000	26,059
Comp Use Tax	13,018	9,500	3,518
Intergovernmental			
Mineral Production	5,525	1,500	4,025
Licenses, Fees and Permits			
Mortgage Registration	23,343	14,000	9,343
County Officer Fees	14,327	14,000	327
Drivers License Fees	620	400	220
Antique Fees	1,500	1,300	200
Sheriff VIN and Report Fees	3,920	2,400	1,520
Diversion Fees	724	1,100	(376)
Attorney Fees	3,004	1,800	1,204
Other Fees and Permits	815	0	815
Charges for Services			
911	17,285	19,000	(1,715)
Copy Machine	1,440	1,500	(60)
Publication Costs	3,711	2,300	1,411
Downs Police Service	82,500	82,500	0
Jail Care	45,720	30,000	15,720
Miscellaneous			
County Farm Income	450	9,000	(8,550)
Miscellaneous	9,591	6,500	3,091
Interest on Idle Funds	28,200	30,000	(1,800)
Interest on Delinquent Tax	15,221	10,000	5,221
Interest on Motor Vehicle	651	500	151
Reimbursed Expenses	24,671	0	24,671
Transfer from Computer Capital Outlay	6,000	0	6,000
Transfer from Special Vehicle	1,864	0	1,864
	<u>1,134,030</u>	<u>1,022,611</u>	<u>111,419</u>

See Independent Auditor's Report.

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## GENERAL FUND

Page 2

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	\$ 85,526	105,000	(19,474)
County Clerk	67,951	73,223	(5,272)
County Treasurer	108,295	109,469	(1,174)
County Attorney	61,429	60,715	714
Register of Deeds	55,551	58,931	(3,380)
Sheriff - Department Operations	666,828	621,884	44,944
Jail Care-Transfer to Sheriff Capital Outlay	25,643	30,000	(4,357)
Unified Court - Operating	23,020	26,000	(2,980)
Unified Court - Attorney Fees	8,792	30,000	(21,208)
CASA	2,500	2,500	0
Homicide Investigation and Trial	10,533	100,000	(89,467)
Courthouse General	63,577	79,365	(15,788)
Audit	27,775	28,300	(525)
Emergency Management	35,927	23,699	12,228
Computer Operations	28,950	30,000	(1,050)
Copy Machine	685	2,500	(1,815)
Major Building Repairs	13,822	40,000	(26,178)
911 Expenses	16,978	45,000	(28,022)
NWK Area Agency on Aging	3,500	3,500	0
NKDSUS	900	900	0
Web-Site	0	2,650	(2,650)
GIS Mapping	27,231	39,000	(11,769)
Economic Development	0	75,000	(75,000)
Transfer to District Court Equipment	2,200	0	2,200
Transfer to Register of Deeds Equipment	3,000	0	3,000
Transfer to Computer Capital Outlay	5,200	0	5,200
Adjustment for Qualifying Budget Credits:			
Reimbursed Expense	<u>0</u>	<u>24,671</u>	<u>(24,671)</u>
Total Expenditures	<u>1,345,813</u>	<u>1,612,307</u>	<u>(266,494)</u>
Cash Receipts Over (Under) Expenditures	(211,783)		
Prior Year Cancelled Encumbrances	3		
Unencumbered Cash, Beginning	<u>943,054</u>		
Unencumbered Cash, Ending	<u>\$ 731,274</u>		

See Independent Auditor's Report.

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## ROAD AND BRIDGE FUND

Page 3

## Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Over)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 725,376	718,760	6,616
Delinquent	7,890	2,500	5,390
Motor Vehicle	83,583	85,940	(2,357)
Recreational Vehicle	1,324	1,233	91
16/20M	10,998	10,253	745
Intergovernmental			
Special City County Highway	233,876	235,414	(1,538)
County Equalization	164	4,900	(4,736)
FEMA Grant	86,052	0	86,052
FEMA State Grant	11,474	0	11,474
Miscellaneous	9,389	10,000	(611)
Reimbursed Expenses	<u>307,061</u>	<u>0</u>	<u>307,061</u>
Total Cash Receipts	<u>1,477,187</u>	<u>1,069,000</u>	<u>408,187</u>
Expenditures:			
Personal Services	497,114	490,000	7,114
Commodities	383,063	354,415	28,648
Contractual Services	56,173	44,085	12,088
Capital Outlay	7,028	50,500	(43,472)
Transfer to Special Machinery and Equipment	215,560	82,000	133,560
Transfer to Special Road and Bridge Improvement	320,000	100,000	220,000
Adjustment for Qualifying Budget Credits:			
Grants	0	97,526	(97,526)
Reimbursed Expenses	<u>0</u>	<u>307,061</u>	<u>(307,061)</u>
Total Expenditures	<u>1,478,938</u>	<u>1,525,587</u>	<u>(46,649)</u>
Cash Receipts Over (Under) Expenditures	(1,751)		
Prior Year Cancelled Encumbrances	30		
Unencumbered Cash, Beginning	<u>7,399</u>		
Unencumbered Cash, Ending	<u>\$ 5,678</u>		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS  
FAIR BUILDING FUND**

SCHEDULE 2

Page 4

Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 7,992	7,891	101
Delinquent	83	45	38
Motor Vehicle	966	989	(23)
Recreational Vehicle 16/20M	15	14	1
	129	118	11
Total Cash Receipts	9,185	9,057	128
Expenditures:			
Appropriations	9,180	9,300	(120)
Cash Receipts Over (Under) Expenditures	5		
Unencumbered Cash, Beginning	528		
Unencumbered Cash, Ending	\$ 533		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS  
FAIR PREMIUM FUND**

SCHEDULE 2

Page 5

Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 6,551	6,463	88
Delinquent	65	33	32
Motor Vehicle	789	805	(16)
Recreational Vehicle 16/20M	13	12	1
	106	96	10
Total Cash Receipts	7,524	7,409	115
Expenditures:			
Appropriations	7,523	7,600	(77)
Total Expenditures	7,523	7,600	(77)
Cash Receipts Over (Under) Expenditures	1		
Unencumbered Cash, Beginning	434		
Unencumbered Cash, Ending	\$ 435		

See Independent Auditor's Report.

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## HEALTH NURSE FUND

Page 6

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 56,798	56,252	546
Delinquent	635	520	115
Motor Vehicle	6,629	6,884	(255)
Recreational Vehicle	105	99	6
16/20M	847	821	26
Charges for Services			
Patient Fees	53,671	50,000	3,671
WIC Administration	8,340	3,000	5,340
Grants			
WIC	9,717	7,000	2,717
Immunization	1,429	750	679
Bioterrorism	13,324	0	13,324
Kan Be Healthy	7,111	4,500	2,611
Maternal Infant	1,139	2,800	(1,661)
Other	8,275	7,000	1,275
Miscellaneous	145	150	(5)
Transfer from Health Capital Outlay	0	0	0
Reimbursed Expenses	3,795	0	3,795
Total Cash Receipts	<u>171,960</u>	<u>139,776</u>	<u>32,184</u>
Expenditures:			
Personal Services	93,992	88,962	5,030
Commodities	34,053	38,450	(4,397)
Contractual Services	41,426	42,202	(776)
Capital Outlay	580	7,000	(6,420)
Adjustment for Qualifying Budget Credits:			
Excess Grants	0	20,606	(20,606)
Reimbursed Expenses	0	3,795	(3,795)
Total Expenditures	<u>170,051</u>	<u>201,015</u>	<u>(30,964)</u>
Cash Receipts Over (Under) Expenditures	1,909		
Prior Year Cancelled Encumbrances	90		
Unencumbered Cash, Beginning	<u>66,120</u>		
Unencumbered Cash, Ending	<u>\$ 68,119</u>		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**COURTHOUSE REMODEL AND REPAIR FUND**

SCHEDULE 2

Page 7

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2011

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Delinquent	\$ 84	0	84
Motor Vehicle	432	0	432
Recreational Vehicle	4	0	4
16/20M	224	0	224
Total Cash Receipts	744	0	744
Expenditures:			
Commodities	0	919	(919)
Contractual Services	741	15,000	(14,259)
Total Expenditures	741	15,919	(15,178)
Cash Receipts Over (Under) Expenditures	3		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 3		

\*Exempt from Budget Law per K.S.A. 19-120

See Independent Auditor's Report.

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## APPRAISER'S COST FUND

Page 8

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 63,861	63,274	587
Delinquent	955	157	798
Motor Vehicle	10,049	10,393	(344)
Recreational Vehicle	159	149	10
16/20M	1,299	1,240	59
Charges for Services	450	0	450
Miscellaneous	<u>510</u>	<u>0</u>	<u>510</u>
Total Cash Receipts	<u>77,283</u>	<u>75,213</u>	<u>2,070</u>
Expenditures:			
Personal Services	67,333	69,400	(2,067)
Commodities	2,032	4,250	(2,218)
Contractual Services	13,254	18,900	(5,646)
Capital Outlay	0	2,000	(2,000)
Transfer to Computer Capital Outlay	12,431	0	12,431
Transfer to Appraiser Capital Outlay	<u>0</u>	<u>500</u>	<u>(500)</u>
Total Expenditures	<u>95,050</u>	<u>95,050</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	(17,767)		
Unencumbered Cash, Beginning	<u>27,212</u>		
Unencumbered Cash, Ending	<u>\$ 9,445</u>		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS  
EMPLOYEE BENEFITS FUND**

SCHEDULE 2

Page 9

Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 687,269	681,029	6,240
Delinquent	7,142	1,281	5,861
Motor Vehicle	78,640	83,465	(4,825)
Recreational Vehicle	1,262	1,197	65
16/20M	9,365	9,958	(593)
Payroll Deductions	54,624	60,000	(5,376)
Reimbursements	4,929	0	4,929
Total Cash Receipts	843,231	836,930	6,301
Expenditures:			
Social Security	136,439	135,000	1,439
State Retirement	131,516	135,000	(3,484)
Workers' Compensation	47,230	52,000	(4,770)
Unemployment Insurance	1,583	5,100	(3,517)
Employee Health Insurance	525,431	757,000	(231,569)
Total Expenditures	842,199	1,084,100	(241,901)
Cash Receipts Over (Under) Expenditures	1,032		
Unencumbered Cash, Beginning	550,431		
Unencumbered Cash, Ending	\$ 551,463		

See Independent Auditor's Report.

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## DIRECT ELECTION FUND

Page 10

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 8,229	8,133	96
Delinquent	327	104	223
Motor Vehicle	3,708	4,061	(353)
Recreational Vehicle	60	58	2
16/20M	394	484	(90)
Miscellaneous	<u>168</u>	<u>0</u>	<u>168</u>
Total Cash Receipts	<u>12,886</u>	<u>12,840</u>	<u>46</u>
Expenditures:			
Personal Services	6,200	6,200	0
Commodities	286	5,000	(4,714)
Contractual Services	15,511	22,400	(6,889)
Capital Outlay	0	0	0
Transfer to Computer Capital Outlay	<u>2,200</u>	<u>2,200</u>	<u>0</u>
Total Expenditures	<u>24,197</u>	<u>35,800</u>	<u>(11,603)</u>
Cash Receipts Over (Under) Expenditures	(11,311)		
Unencumbered Cash, Beginning	<u>26,691</u>		
Unencumbered Cash, Ending	<u>\$ 15,380</u>		

See Independent Auditor's Report.

OSBORNE COUNTY, KANSAS

MENTAL HEALTH FUND

Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>*Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 28,537	28,277	260
Delinquent	204	142	62
Motor Vehicle	2,179	2,247	(68)
Recreational Vehicle	35	32	3
16/20M	<u>284</u>	<u>268</u>	<u>16</u>
Total Cash Receipts	<u>31,239</u>	<u><b>30,966</b></u>	<u><b>273</b></u>
Expenditures:			
Appropriations	<u>31,239</u>	<u><b>30,966</b></u>	<u><b>273</b></u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><b>\$ 0</b></u>		

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

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**MENTAL HEALTH BUILDING**  
 Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2011

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

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS  
MENTAL RETARDATION FUND**

Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 11,078	10,962	116
Delinquent	130	86	44
Motor Vehicle	1,323	1,369	(46)
Recreational Vehicle	21	20	1
16/20M	171	163	8
Total Cash Receipts	12,723	12,600	123
Expenditures:			
Appropriations	12,723	12,600	123
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	<b>\$ 0</b>		

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

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**CONSERVATION DISTRICT FUND**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 13,719	13,596	123
Delinquent	157	90	67
Motor Vehicle	1,641	1,699	(58)
Recreational Vehicle	26	24	2
16/20M	212	203	9
Total Cash Receipts	15,755	15,612	143
Expenditures:			
Appropriations	16,000	16,000	0
Cash Receipts Over (Under) Expenditures	(245)		
Unencumbered Cash, Beginning	695		
Unencumbered Cash, Ending	\$ 450		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**HOSPITAL MAINTENANCE FUND**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 154,376	153,090	1,286
Delinquent	1,830	724	1,106
Motor Vehicle	18,478	19,115	(637)
Recreational Vehicle	293	274	19
16/20M	2,388	2,281	107
Total Cash Receipts	177,365	175,484	1,881
Expenditures:			
Appropriations	181,000	181,000	0
Cash Receipts Over (Under) Expenditures	(3,635)		
Unencumbered Cash, Beginning	9,036		
Unencumbered Cash, Ending	\$ 5,401		

See Independent Auditor's Report.

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## NOXIOUS WEED FUND

Page 16

Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 73,329	72,663	666
Delinquent	816	235	581
Motor Vehicle	8,801	9,220	(419)
Recreational Vehicle	140	132	8
16/20M	1,094	1,100	(6)
Charges for Services and Reimbursements	<u>138,320</u>	<u>129,650</u>	<u>8,670</u>
Total Cash Receipts	<u>222,500</u>	<u>213,000</u>	<u>9,500</u>
Expenditures:			
Personal Services	61,397	58,220	3,177
Commodities	145,651	152,280	(6,629)
Contractual Services	6,422	10,500	(4,078)
Transfer to Noxious Weed Capital Outlay	<u>7,672</u>	<u>2,000</u>	<u>5,672</u>
Total Expenditures	<u>221,142</u>	<u>223,000</u>	<u>(1,858)</u>
Cash Receipts Over (Under) Expenditures	1,358		
Unencumbered Cash, Beginning	<u>1,618</u>		
Unencumbered Cash, Ending	<u>\$ 2,976</u>		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**NOXIOUS WEED CAPITAL OUTLAY FUND**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Transfer from Noxious Weed	\$ 7,672	2,000	5,672
Reimbursements	0	0	0
Total Cash Receipts	7,672	2,000	5,672
Expenditures:			
Capital Outlay	376	10,312	(9,936)
Cash Receipts Over (Under) Expenditures	7,296		
Unencumbered Cash, Beginning	9,939		
Unencumbered Cash, Ending	\$ 17,235		

\* Exempt from Budget Law per K.S.A. 2-1318.

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**SPECIAL ALCOHOL ABUSE PROGRAM FUND**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Intergovernmental	\$ 384	182	202
Expenditures:			
Contractual Services	200	750	(550)
Cash Receipts Over (Under) Expenditures	184		
Unencumbered Cash, Beginning	1,112		
Unencumbered Cash, Ending	\$ 1,296		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**TOURISM PROMOTION FUND**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
State of Kansas	\$ 3,708	4,000	(292)
Reimbursements	0	0	0
Total Cash Receipts	3,708	4,000	(292)
Expenditures:			
Contractual Services	688	5,190	(4,502)
Cash Receipts Over (Under) Expenditures	3,020		
Unencumbered Cash, Beginning	1,941		
Unencumbered Cash, Ending	\$ 4,961		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**HISTORICAL SOCIETY FUND**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 1,715	1,677	38
Delinquent	19	15	4
Motor Vehicle	195	229	(34)
Recreational Vehicle	3	3	0
16/20M	15	27	(12)
Total Cash Receipts	1,947	1,951	(4)
Expenditures:			
Appropriations	2,000	2,000	0
Cash Receipts Over (Under) Expenditures	(53)		
Unencumbered Cash, Beginning	135		
Unencumbered Cash, Ending	<b>\$ 82</b>		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**WIRELESS E-911 FUND**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Wireless 911 Tax	\$ 9,262	10,000	(738)
Reimbursements	0	0	0
Total Cash Receipts	9,262	10,000	(738)
Expenditures:			
Contractual Services	0	22,258	(22,258)
Cash Receipts Over (Under) Expenditures	9,262		
Unencumbered Cash, Beginning	30,741		
Unencumbered Cash, Ending	\$ 40,003		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**HEALTH DEPARTMENT CAPITAL OUTLAY**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Transfer from Health Nurse	\$ 0	0	0
Transfer from Health Grant	0	0	0
Total Cash Receipts	0	0	0
Expenditures:			
Capital Outlay	21,755	50,115	(28,360)
Transfer to Health Department	0	0	0
Total Expenditures	21,755	50,115	(28,360)
Cash Receipts Over (Under) Expenditures	(21,755)		
Unencumbered Cash, Beginning	91,417		
Unencumbered Cash, Ending	\$ 69,662		

See Independent Auditor's Report.

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## FIRE DISTRICT NO. 1

Page 23

## OPERATING FUND

## Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 25,521	25,880	(359)
Delinquent	167	286	(119)
Motor Vehicle	2,285	2,300	(15)
Recreational Vehicle	57	48	9
16/20M	705	602	103
Federal Aid	3,100	0	3,100
Donations	<u>2,100</u>	<u>0</u>	<u>2,100</u>
Total Cash Receipts	<u>33,935</u>	<u>29,116</u>	<u>4,819</u>
Expenditures:			
Commodities	7,882	12,500	(4,618)
Contractual Services	10,133	11,000	(867)
Transfer to Special Machinery and Equipment	28,200	17,905	10,295
Adjustment for Qualifying Budget Credits:			
Federal Aid	0	3,100	(3,100)
Donations	<u>0</u>	<u>2,100</u>	<u>(2,100)</u>
Total Expenditures	<u>46,215</u>	<u>46,605</u>	<u>(390)</u>
Cash Receipts Over (Under) Expenditures	(12,280)		
Unencumbered Cash, Beginning	<u>20,390</u>		
Unencumbered Cash, Ending	<u>\$ 8,110</u>		

See Independent Auditor's Report.

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## FIRE DISTRICT NO. 2

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## OPERATING FUND

## Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 17,720	18,287	(567)
Delinquent	179	0	179
Motor Vehicle	1,111	1,116	(5)
Recreational Vehicle	31	19	12
16/20M	<u>236</u>	<u>248</u>	<u>(12)</u>
Total Cash Receipts	<u>19,277</u>	<u>19,670</u>	<u>(393)</u>
Expenditures:			
Commodities	1,247	7,000	(5,753)
Contractual Services	20,721	12,158	8,563
Capital Outlay	0	4,199	(4,199)
Transfer to Special Machinery & Equipment	<u>1,389</u>	<u>0</u>	<u>1,389</u>
Total Expenditures	<u>23,357</u>	<u>23,357</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	(4,080)		
Unencumbered Cash, Beginning	<u>9,458</u>		
Unencumbered Cash, Ending	<u>\$ 5,378</u>		

See Independent Auditor's Report.

## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## FIRE DISTRICT NO. 3

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## OPERATING FUND

## Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 12,109	12,138	(29)
Delinquent	48	0	48
Motor Vehicle	832	845	(13)
Recreational Vehicle	20	15	5
16/20M	161	137	24
Reimbursements	190	0	190
Donations	2,300	0	2,300
Federal Aid	2,218	0	2,218
Transfer from Fire District No. 3			
Special Machinery and Equipment	<u>0</u>	<u>1,865</u>	<u>(1,865)</u>
Total Cash Receipts	<u>17,878</u>	<u>15,000</u>	<u>2,878</u>
Expenditures:			
Commodities	3,433	6,500	(3,067)
Contractual Services	11,156	8,500	2,656
Transfer to Fire District No. 3			
Special Machinery and Equipment	2,500	0	2,500
Adjustment for Qualifying Budget Credits:			
Federal Aid	0	2,218	(2,218)
Donations	<u>0</u>	<u>2,100</u>	<u>(2,100)</u>
Total Expenditures	<u>17,089</u>	<u>19,318</u>	<u>(2,229)</u>
Cash Receipts Over (Under) Expenditures	789		
Unencumbered Cash, Beginning	<u>1,949</u>		
Unencumbered Cash, Ending	<u>\$ 2,738</u>		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**HAWKEYE TOWNSHIP SPECIAL**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 2  
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 25,309	25,303	6
Delinquent	33	0	33
Motor Vehicle	1,776	1,908	(132)
Recreational Vehicle	64	60	4
16/20M	560	654	(94)
Intangibles	434	450	(16)
State of Kansas	1,247	1,380	(133)
Reimbursed Expenses	0	0	0
Total Cash Receipts	29,423	29,755	(332)
Expenditures:			
Contractual Services	32,291	37,698	(5,407)
Cash Receipts Over (Under) Expenditures	(2,868)		
Unencumbered Cash, Beginning	2,925		
Unencumbered Cash, Ending	\$ 57		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**HANCOCK TOWNSHIP SPECIAL**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 2  
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 23,761	23,907	(146)
Delinquent	44	0	44
Motor Vehicle	1,187	1,473	(286)
Recreational Vehicle	29	41	(12)
16/20M	415	456	(41)
Intangibles	158	90	68
State of Kansas	1,017	1,100	(83)
Total Cash Receipts	26,611	27,067	(456)
Expenditures:			
Contractual Services	31,568	32,237	(669)
Cash Receipts Over (Under) Expenditures	(4,957)		
Unencumbered Cash, Beginning	4,967		
Unencumbered Cash, Ending	\$ 10		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**SUMNER TOWNSHIP SPECIAL**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 2  
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 34,071	34,377	(306)
Delinquent	116	210	(94)
Motor Vehicle	2,446	2,649	(203)
Recreational Vehicle	31	29	2
16/20M	389	350	39
Intangibles	420	750	(330)
State of Kansas	1,235	1,385	(150)
Miscellaneous	3	0	3
Total Cash Receipts	38,711	39,750	(1,039)
Expenditures:			
Contractual Services	39,338	41,576	(2,238)
Cash Receipts Over (Under) Expenditures	(627)		
Unencumbered Cash, Beginning	651		
Unencumbered Cash, Ending	\$ 24		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**COVERT TOWNSHIP SPECIAL**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 2  
Page 29

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 22,468	22,588	(120)
Motor Vehicle	466	395	71
16/20M	114	134	(20)
Intangibles	271	280	(9)
State of Kansas	1,022	1,134	(112)
Total Cash Receipts	24,341	24,531	(190)
Expenditures:			
Contractual Services	15,011	27,552	(12,541)
Cash Receipts Over (Under) Expenditures	9,330		
Unencumbered Cash, Beginning	11,524		
Unencumbered Cash, Ending	\$ 20,854		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**WINFIELD TOWNSHIP SPECIAL**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 2  
Page 30

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 10,981	10,961	20
Motor Vehicle	366	447	(81)
16/20M	278	236	42
Intangibles	262	500	(238)
State of Kansas	675	650	25
Total Cash Receipts	12,562	15,270	(232)
Expenditures:			
Contractual Services	8,453	16,680	(8,227)
Cash Receipts Over (Under) Expenditures	4,109		
Unencumbered Cash, Beginning	14,417		
Unencumbered Cash, Ending	\$ 18,526		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**INDEPENDENCE TOWNSHIP SPECIAL**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 22,205	22,423	(218)
Delinquent	5	0	5
Motor Vehicle	1,168	1,330	(162)
Recreational Vehicle	21	7	14
16/20M	793	615	178
Intangibles	1,011	1,000	11
State of Kansas	920	900	20
Total Cash Receipts	26,123	26,275	(152)
Expenditures:			
Contractual Services	38,080	38,196	(116)
Cash Receipts Over (Under) Expenditures	(11,957)		
Unencumbered Cash, Beginning	12,034		
Unencumbered Cash, Ending	\$ 77		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**GRANT TOWNSHIP SPECIAL**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 23,096	23,098	(2)
Delinquent	91	0	91
Motor Vehicle	1,047	920	127
Recreational Vehicle	60	37	23
16/20M	581	287	294
Intangibles	126	500	(374)
State of Kansas	1,112	1,100	12
Reimbursed Expenses	0	0	0
Total Cash Receipts	26,113	25,942	171
Expenditures:			
Contractual Services	34,091	34,704	(613)
Cash Receipts Over (Under) Expenditures	(7,978)		
Unencumbered Cash, Beginning	15,941		
Unencumbered Cash, Ending	\$ 7,963		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**EMS - AMBULANCE SERVICE FUND**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

SCHEDULE 2  
Page 33

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 154,825	153,402	1,423
Delinquent	1,520	134	1,386
Motor Vehicle	15,489	15,765	(276)
Recreational Vehicle	244	226	18
16/20M	2,099	1,881	218
Housing Authority Distribution	0	0	0
Charges for Services	173,366	160,000	13,366
Grants	11,000	0	11,000
Reimbursed Expenses	3,649	0	3,649
Miscellaneous	1,011	0	1,011
Total Cash Receipts	363,203	331,408	31,795
Expenditures:			
Personal Services	255,537	248,643	6,894
Commodities	44,507	71,800	(27,293)
Contractual Services	28,390	28,765	(375)
Capital Outlay	638	200	438
Transfer to Special Ambulance	0	6,000	(6,000)
Adjustment for Qualifying Budget Credits:			
Excess Grants		11,000	(11,000)
Reimbursed Expenses	0	3,649	(3,649)
Total Expenditures	329,072	370,057	(40,985)
Cash Receipts Over (Under) Expenditures	34,131		
Unencumbered Cash, Beginning	9,631		
Unencumbered Cash, Ending	\$ 43,762		

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## OSBORNE COUNTY, KANSAS

SCHEDULE 2

## SOLID WASTE FUND

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Statement of Cash Receipts and Expenditures  
 Actual and Budget  
For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
Special Assessments	\$ 173,118	170,000	3,118
Collections	22,478	44,120	(21,642)
Recycle Material Sold	25,923	0	25,923
Miscellaneous	1	0	1
Reimbursed Expense	811	0	811
Residual Equity Transfer from County Wide Recycling	<u>19,130</u>	<u>0</u>	<u>19,130</u>
Total Cash Receipts	<u>241,461</u>	<u>214,120</u>	<u>27,341</u>
Expenditures:			
Personal Services	70,987	74,000	(3,013)
Commodities	17,353	23,400	(6,047)
Contractual Services	50,552	40,220	10,332
Capital Outlay	11,876	4,500	7,376
Transfer to Landfill Equipment	25,000	72,000	(47,000)
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>811</u>	<u>(811)</u>
Total Expenditures	<u>175,768</u>	<u>214,931</u>	<u>(39,163)</u>
Cash Receipts Over (Under) Expenditures	65,693		
Unencumbered Cash, Beginning	<u>883</u>		
Unencumbered Cash, Ending	<u>\$ 66,576</u>		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**COUNTY WIDE RECYCLING**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Material Sold	\$ 0	0	0
Reimbursements	0	0	0
Total Cash Receipts	0	0	0
Expenditures:			
Capital Outlay	0	0	0
Residual Equity Transfer to Solid Waste	19,130	0	19,130
Adjustment for Qualifying Budget Credits:			
Residual Equity Transfer to Solid Waste	0	19,130	(19,130)
Total Expenditures	19,130	19,130	0
Cash Receipts Over (Under) Expenditures	(19,130)		
Unencumbered Cash, Beginning	19,130		
Unencumbered Cash, Ending	\$ 0		

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
**SOLOMON VALLEY E-WASTE COALITION**  
Statement of Cash Receipts and Expenditures  
Actual and Budget  
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Membership Dues	\$ 9,000	9,000	0
Collections	3,395	33,944	(30,549)
Total Cash Receipts	12,395	42,944	(30,549)
Expenditures:			
Commodities	6,950	0	6,950
Contractual Services	4,195	56,000	(51,805)
Capital Outlay	3,895	0	3,895
Transfer to E-Waste Equipment	0	0	0
Total Expenditures	15,040	56,000	(40,960)
Cash Receipts Over (Under) Expenditures	(2,645)		
Unencumbered Cash, Beginning	63,216		
Unencumbered Cash, Ending	\$ 60,571		

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**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
 Actual  
For the Year Ended December 31, 2011

	Attorney Capital Outlay	Appraiser Capital Outlay	Treasurer Capital Outlay
Cash Receipts:			
Transfer from Special Vehicle	\$ 0	0	0
Transfer from Appraiser's Cost	0	0	0
Total Cash Receipts	0	0	0
Expenditures:			
Capital Outlay	0	0	23,265
Total Expenditures	0	0	23,265
Cash Receipts Over (Under) Expenditures	0	0	(23,265)
Unencumbered Cash, Beginning	859	14,332	30,200
Unencumbered Cash, Ending	\$ 859	14,332	6,935

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**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
 Actual  
For the Year Ended December 31, 2011

	<b>Computer Capital Outlay</b>	<b>Special Machinery and Equipment</b>	<b>GIS Equipment</b>
Cash Receipts:			
Transfer from Road & Bridge	\$ 0	215,560	0
Transfer from General	5,200	0	0
Transfer from Special Vehicle	14,000	0	0
Transfer from Direct Election	2,200	0	0
Transfer from Appraiser's Cost	12,431	0	0
Total Cash Receipts	33,831	215,560	0
Expenditures:			
Capital Outlay	5,320	351,658	10,640
Transfer to General	6,000	0	0
Total Expenditures	11,320	351,658	10,640
Cash Receipts Over (Under) Expenditures	22,511	(136,098)	(10,640)
Unencumbered Cash, Beginning	78,945	412,451	15,700
Unencumbered Cash, Ending	<b>\$ 101,456</b>	<b>276,353</b>	<b>5,060</b>

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**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
 Actual  
For the Year Ended December 31, 2011

	<b>County Clerk Equipment</b>	<b>Register of Deeds Equipment</b>	<b>District Court Equipment</b>	<b>Sheriff Equipment</b>
Cash Receipts:				
Reimbursement	\$ 0	0	0	6,675
Miscellaneous	50	0	0	0
Transfer from General Fund	0	3,000	2,200	25,643
Total Cash Receipts	50	3,000	2,200	32,318
Expenditures:				
Capital Outlay	0	2,382	0	59,638
Transfer to General Fund	0	0	0	0
Total Expenditures	0	2,382	0	59,638
Cash Receipts Over (Under) Expenditures	50	618	2,200	(27,320)
Unencumbered Cash, Beginning	0	3,000	34,911	55,642
Unencumbered Cash, Ending	\$ 50	3,618	37,111	28,322

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
 Actual  
For the Year Ended December 31, 2011

	<b>Special Ambulance</b>	<b>Landfill Equipment</b>	<b>Fire District No. 1 Special Machinery and Equipment</b>	<b>Fire District No. 2 Special Machinery and Equipment</b>
Cash Receipts:				
Reimbursement	\$ 0	0	2,230	905
Transfer from EMS - Ambulance Service	0	0	0	0
Transfer from OFD No. 1 - General	0	0	28,200	0
Transfer from OFD No. 2 - Operating	0	0	0	1,389
Transfer from Solid Waste	0	25,000	0	0
Total Cash Receipts	0	25,000	30,430	2,294
Expenditures:				
Capital Outlay	32,500	0	9,936	1,606
Total Expenditures	32,500	0	9,936	1,606
Cash Receipts Over (Under) Expenditures	(32,500)	25,000	20,494	688
Unencumbered Cash, Beginning	202,701	9,500	20,202	27,844
Unencumbered Cash, Ending	<b>\$ 170,201</b>	<b>34,500</b>	<b>40,696</b>	<b>28,532</b>

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
 Actual  
For the Year Ended December 31, 2011

	<b>Fire District No. 3 Special Machinery and Equipment</b>	<b>Fire District No. 3 Memorial</b>	<b>Wireless E-911 Grant</b>	<b>Special Road and Bridge Im- provement</b>
Cash Receipts:				
State of Kansas (Grant)	\$ 0	0	172,477	0
Donations	0	1,815	0	0
Transfer from FD #3 - General	2,500	0	0	0
Transfer from Road and Bridge	<u>0</u>	<u>0</u>	<u>0</u>	<u>320,000</u>
 Total Cash Receipts	 <u>2,500</u>	 <u>1,815</u>	 <u>172,477</u>	 <u>320,000</u>
 Expenditures:				
Commodities	0	0	0	202,128
Contractual Services	0	40	104,941	51,535
Capital Outlay	3,699	0	60,478	0
Transfer to FD #3 - General	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>3,699</u>	 <u>40</u>	 <u>165,419</u>	 <u>253,663</u>
 Cash Receipts Over (Under) Expenditures	 (1,199)	 1,775	 7,058	 66,337
Unencumbered Cash, Beginning	<u>7,680</u>	<u>231</u>	<u>3,987</u>	<u>363,036</u>
 Unencumbered Cash, Ending	 <u><b>\$ 6,481</b></u>	 <u><b>2,006</b></u>	 <u><b>11,045</b></u>	 <u><b>429,373</b></u>

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
 Actual  
For the Year Ended December 31, 2011

	<b>Special Vehicle Fees</b>	<b>Prosecuting Attorney Fund</b>	<b>Sheriff Grant</b>	<b>Fire District No. 3 Grant</b>
<b>Cash Receipts:</b>				
Fees from District Court	\$ 0	136	0	0
Grants	0	0	0	30,000
Motor Vehicle Fees	46,920	0	0	0
Total Cash Receipts	46,920	136	0	30,000
<b>Expenditures:</b>				
Procecurator's Training	0	68	0	0
Personal Services	9,006	0	0	0
Commodities	7,648	0	0	0
Contractual Services	10,969	0	0	6,400
Capital Outlay	2,566	0	3,835	3,553
Transfer to Computer Capital Outlay	14,000	0	0	0
Transfer to General	1,864	0	0	0
Total Expenditures	46,053	68	3,835	9,953
Cash Receipts Over (Under) Expenditures	867	68	(3,835)	20,047
Unencumbered Cash, Beginning	1,864	3,132	3,835	0
Unencumbered Cash, Ending	<b>\$ 2,731</b>	<b>3,200</b>	<b>0</b>	<b>20,047</b>

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
 Actual  
For the Year Ended December 31, 2011

	Fire District No. 3 CDBG Grant	Courthouse Centennial	American Heart Association Grant	WIC Grant
Cash Receipts:				
Donations	\$ 0	192	0	0
Interest on Idle Funds	0	0	0	0
Grants	36,947	0	0	291,777
Sale of Merchandise	0	0	0	0
Total Cash Receipts	36,947	192	0	291,777
Expenditures:				
Contractual Services	4,500	0	0	0
Capital Outlay	32,447	0	0	0
Project Expenditures	0	0	0	291,776
Total Expenditures	36,947	0	0	291,776
Cash Receipts Over (Under) Expenditures	0	192	0	1
Unencumbered Cash, Beginning	0	5,816	1,000	2,073
Unencumbered Cash, Ending	\$ 0	\$ 6,008	1,000	2,074

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
 Actual  
For the Year Ended December 31, 2011

	<b>JJA Health Grant</b>	<b>Veterans Memorial</b>	<b>Family Planning</b>
Cash Receipts:			
Grants	\$ 0	0	0
Patient Fees	0	0	170
Total Cash Receipts	0	0	170
Expenditures:			
Project Expenditures	0	0	170
Cash Receipts Over (Under) Expenditures	0	0	0
Unencumbered Cash, Beginning	154	3,589	0
Unencumbered Cash, Ending	<b>\$ 154</b>	<b>3,589</b>	<b>0</b>

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Statement of Cash Receipts and Expenditures  
 Actual  
For the Year Ended December 31, 2011

	<b>Ambulance Memorial</b>	<b>Register of Deeds Technology</b>	<b>Micro Loan Grant</b>
Cash Receipts:			
Donations	\$ 47	0	0
Recording Fees	2	6,043	0
Interest on Idle Funds	0	157	0
Loan Payments	0	0	21,223
Total Cash Receipts	49	6,200	21,223
Expenditures:			
Technology Expenditures	0	3,691	0
Operations	2,621	0	0
Administration	0	0	213
Loan Advances	0	0	0
Total Expenditures	2,621	3,691	213
Cash Receipts Over (Under) Expenditures	(2,572)	2,509	21,010
Unencumbered Cash, Beginning	8,552	25,009	12,733
Unencumbered Cash, Ending	<b>\$ 5,980</b>	<b>27,518</b>	<b>33,743</b>

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
 Agency Funds  
 Statement of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

SCHEDULE 3

Page 1

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
Current Tax	\$ 4,033,405	6,684,388	6,263,421	4,454,372
Real Estate Redemptions	85,477	77,642	86,803	76,316
Partial Payment	2,934	1,923	3,014	1,843
Advance Tax	42	1,781	1,755	68
Motor Vehicle Tax	162,213	680,608	672,758	170,063
Recreational Vehicle	1,554	10,720	10,711	1,563
Residential Use Tax	338	5,282	5,060	560
LAVTR	30	0	0	30
Sales and Compensating Use Tax	14,275	160,218	170,457	4,036
Motor Vehicle License Fees	0	378,379	378,379	0
Neighborhood Revitalization	0	64,310	64,310	0
<b>Total Distributable Funds</b>	<u>4,300,268</u>	<u>8,065,251</u>	<u>7,656,668</u>	<u>4,708,851</u>
<b>State Funds:</b>				
State Education Building	0	39,610	39,610	0
Institutional Building	0	19,805	19,805	0
Correction Institution	0	2	2	0
<b>Total State Funds</b>	<u>0</u>	<u>59,417</u>	<u>59,417</u>	<u>0</u>
<b>Subdivision Funds:</b>				
Unified School Districts	547	1,678,657	1,677,180	2,024
Cemeteries	789	42,693	42,718	764
Townships	8,528	344,256	352,784	0
Cities	0	927,432	927,432	0
Regional Library	0	44,418	44,081	337
Irrigation District	0	331,396	328,668	2,728
Extension District	0	89,392	89,392	0
Watershed Districts	0	505	505	0
Fire Districts	0	62,438	62,438	0
Hospital Sales Tax	0	506,465	506,465	0
<b>Total Tax Accounts</b>	<u>9,864</u>	<u>4,027,652</u>	<u>4,031,663</u>	<u>5,853</u>

See Independent Auditor's Report.

**OSBORNE COUNTY, KANSAS**  
 Agency Funds  
 Statement of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 513	6,304	6,304	513
Clerk of District Court				
Court Trust	260	563,640	562,738	1,162
Law Library	8,631	3,497	2,555	9,573
Register of Deeds	0	39,601	39,449	152
County Treasurer:				
Cash Over & Short	400	700	832	268
Payroll Tax Withholding	0	397,767	397,767	0
Employee Cafeteria Plan	917	13,288	13,020	1,185
Cereal Malt Beverage Stamp	0	50	50	0
Payroll Clearing	0	1,405,832	1,405,832	0
Drivers Licenses	0	15,327	15,327	0
Stray Animals	2,898	0	2,898	0
	13,619	2,446,006	2,446,772	12,853
Total County Officer Accounts				
Total Agency Funds	\$ 4,323,751	14,598,326	14,194,520	4,727,557

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