

# LANE COUNTY, KANSAS

## REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended  
December 31, 2017

LANE COUNTY, KANSAS  
 Regulatory Basis Financial Statement  
 For the Year Ended December 31, 2017

**TABLE OF CONTENTS**

**INTRODUCTORY SECTION**

Title Page	
Table of Contents	i-ii

**FINANCIAL SECTION**

Independent Auditors' Report	1-3
------------------------------	-----

**STATEMENT 1**

Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
---	---

Notes to the Financial Statement	5-15
----------------------------------	------

**REGULATORY REQUIRED SUPPLEMENTAL INFORMATION**

**SCHEDULE 1**

Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	17
---	----

**SCHEDULE 2**

Schedule of Receipts and Expenditures

A.	General Fund	19
B.	Ambulance Fund	23
C.	Ambulance Donations Fund	24
D.	Capital Improvement Reserve Fund	25
E.	Concealed Weapons/Special Law Enforcement Fund	26
F.	County Health Fund	27
G.	Drug Forfeiture Fund	28
H.	Equipment Reserve Fund	29
I.	Historical Society Fund	30
J.	Hospital Fund	31
K.	Lane County 911 Fund	32
L.	Library Fund	33
M.	Mental Rehabilitation Fund	34
N.	Motor Vehicle Operating Fund	35
O.	Noxious Weed Fund	36
P.	Noxious Weed Capital Outlay Fund	37
Q.	Oil & Gas Valuation Depletion Trust Fund	38
R.	Prosecuting Attorneys' Training Fund	39
S.	Public Works Fund	40
T.	County Clerk's Technology Fund	41
U.	Register of Deeds' Technology Fund	42
V.	County Treasurer's Technology Fund	43
W.	Rural Fire District Fund	44
X.	Rural Fire District Donations Fund	45
Y.	Rural Fire District Equipment Reserve Fund	46

LANE COUNTY, KANSAS  
Regulatory Basis Financial Statement  
For the Year Ended December 31, 2017

**TABLE OF CONTENTS**

SCHEDULE 2

Schedule of Receipts and Expenditures (continued)

Z.	Sheriff Fund	47
AA.	Special Drug and Alcohol Fund	48
AB.	Special Machinery Fund	49
AC.	Special Road and Bridge Fund	50
AD.	Western Pyramid Public Health Region Fund	51
AE.	Worthless Check Fund	52

SCHEDULE 3

Schedule of Receipts and Disbursements -  
Agency Funds

54

OTHER SUPPLEMENTAL INFORMATION

SCHEDULE 4

Schedule of Receipts and Expenditures -  
Actual and Budget - General Fund

56-60

SCHEDULE 5

Reconciliation of 2016 Tax Roll

61



## INDEPENDENT AUDITORS' REPORT

The County Commissioners  
Lane County Courthouse  
Dighton, Kansas 67839

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Lane County, Kansas, as of and for the year ended December 31, 2017, and the related notes to the financial statement, which collectively comprise Lane County's basic financial statement as listed in the table of contents.

### Management's Responsibility for the Financial Statement

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

### Auditor's Responsibility

Our responsibility is to express an opinion on this 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 *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Lane County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" 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 Lane County, Kansas, as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

#### Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Lane County, Kansas, as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

#### Other Matters

##### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of cash receipts, expenditures and unencumbered balances (basic financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of cash receipts and expenditures- actual and budget, and the regulatory basis schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purpose of additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The other supplemental information (Schedules 4 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of American, the basic financial statement of Lane County, Kansas, as of and for the year ended December, 31, 2016, (not presented herein), and have issued our report thereon dated May 11, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic 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 at the following link: <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2017, (Schedules 2 and 4 as listed in the table of contents) are also presented for purposes of additional analysis and are not a required part of the basic financial statement. Such 2016 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 2016 financial statement. The 2016 comparative information was subjected to the auditing

procedures applied in the audit of the 2016 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 financial statement or to the 2016 financial statement itself, and other additional procedures in accordance with auditing standards accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the 2016 financial statement as a whole.

A handwritten signature in black ink that reads "Lewis, Hooper & Dick, LLC". The signature is written in a cursive style with a large, prominent "L" at the beginning.

LEWIS, HOOPER & DICK, LLC

June 8, 2018

**FINANCIAL  
SECTION**

**LANE COUNTY, KANSAS**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	Unencumbered Cash 01/01/17	Receipts	Expenditures	Unencumbered Cash 12/31/17	Add Accounts Payable and Encumbrances	Treasurer's Cash 12/31/17
<b>General Fund</b>						
General	\$ 722,953	\$ 2,363,773	\$ 2,486,542	\$ 600,184	\$ 14,851	\$ 614,835
<b>Special Purpose Funds</b>						
Ambulance	90,131	297,149	299,657	87,623	1,263	88,886
Ambulance Donations	1,065	2,000	-	3,065	-	3,065
Capital Improvement Reserve	2,844,635	26,941	6,970	2,864,606	-	2,864,606
Concealed Weapons/Special Law Enforcement	9,732	1,873	-	11,605	-	11,605
County Health	22,863	207,737	222,678	7,922	2,581	10,503
Drug Forfeiture	450	-	-	450	-	450
Equipment Reserve	818,564	250,000	11,677	1,056,887	-	1,056,887
Historical Society	-	20,105	19,990	115	-	115
Hospital	-	273,118	272,220	898	-	898
Lane County 911	36,772	50,263	47,050	39,985	-	39,985
Library	-	76,959	76,650	309	-	309
Mental Rehabilitation	-	22,672	22,672	-	-	-
Motor Vehicle Operating	5,132	38,449	31,561	12,020	-	12,020
Noxious Weed	60,439	99,129	112,225	47,343	516	47,859
Noxious Weed Capital Outlay	143,686	-	33,943	109,743	-	109,743
Oil & Gas Valuation Depletion Trust	1,339,963	14,224	-	1,354,187	-	1,354,187
Prosecuting Attorneys' Training	397	189	487	99	-	99
Public Works	243,859	1,357,296	1,329,355	271,800	14,614	286,414
County Clerk's Technology	3,355	1,165	-	4,520	-	4,520
Register of Deeds' Technology	40,618	4,835	6,219	39,234	-	39,234
County Treasurer's Technology	3,346	1,174	-	4,520	-	4,520
Rural Fire District	42,611	169,843	184,619	27,835	10,145	37,980
Rural Fire District Donations	5,963	9,084	9,004	6,043	-	6,043
Rural Fire District Equipment Reserve	202,582	12,500	113,437	101,645	-	101,645
Sheriff	-	811,746	596,225	215,521	25,097	240,618
Special Drug and Alcohol	8,914	-	-	8,914	-	8,914
Special Machinery	883,900	216,016	100,000	979,916	-	979,916
Special Road and Bridge	895,000	192,933	162,933	925,000	-	925,000
Western Pyramid Public Health Region	643	45,259	43,069	3,033	3,790	6,823
Worthless Check	258	-	-	258	-	258
<b>Total Special Purpose Funds</b>	<b>7,685,078</b>	<b>4,202,659</b>	<b>3,702,641</b>	<b>8,185,096</b>	<b>58,006</b>	<b>8,243,102</b>
<b>Total Reporting Entity   (excluding Agency Funds)   (memorandum only)</b>	<b>\$ 8,408,031</b>	<b>\$ 6,566,432</b>	<b>\$ 6,189,183</b>	<b>\$ 8,785,280</b>	<b>\$ 72,657</b>	<b>\$ 8,857,937</b>
<b>Composition of Cash</b>						
Demand deposits:						
First National Bank					\$ 32,088	
First State Bank					10,558	
Total demand deposits						\$ 42,646
Time deposits:						
First National Bank					396,675	
First State Bank					12,401,325	
Total time deposits						12,798,000
Certificates of deposit:						
First State Bank					1,905,758	
Total certificates of deposit						1,905,758
Plus deposits in transit						90,787
Less outstanding checks						(328,829)
Total cash						14,508,362
Less Agency Accounts per Schedule 3						(5,650,425)
<b>Total Reporting Entity's Treasurer's cash (excluding Agency Funds)</b>						<b>\$ 8,857,937</b>

The accompanying Notes to the Financial Statement are an integral part of this statement.



## **Notes to the Financial Statement**

LANE COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

1. Summary of significant accounting policies

Lane County, Kansas (the County) was established in 1886 and is an organized county having the powers, duties and privileges granted counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents Lane County (the municipality) only. The organizations, functions or activities discussed below are related municipal entities of the County's reporting entity because they were established to benefit the County and/or its constituents.

The Lane County Library operates the County's library and provides services for the residents of Lane County. It was created under K.S.A. 12-1218 and has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library building is titled to the County. Bond issuances for the Library's benefit must be approved by the County. The Library has a December 31st year end. No separate financial statements have been issued for the Lane County Library. The administrative office for the Lane County Library is 144 South Lane, Dighton, KS 67839.

The Lane County Hospital operates the County's hospital and provides services for the residents of Lane County. It was created under K.S.A. 19-4601 and has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Hospital. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners levy taxes for Hospital operations. The Hospital building is titled to the County. Bond issuances for the Hospital's benefit must be approved by the County. The Hospital has a December 31st year end. Separate financial statements have been issued for Lane County Hospital and can be obtained at the administrative offices of the Lane County Hospital at 235 West Vine, Dighton, KS 67839.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America.

The *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *Kansas Municipal Audit and Accounting Guide* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

LANE COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

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 fund types are used by the County:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business funds – funds financed in whole or in part by fees charged to users of the goods or services (e.g., enterprise and internal service funds, etc...).

Trust funds – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (e.g., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc...).

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (e.g., payroll clearing fund, county treasurer tax collection accounts, etc...).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County. Cash includes amounts in demand deposits, time accounts and certificates of deposit. The County has no other investments. Interest income earned, unless specifically designated, is allocated to the General fund.

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the

LANE COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

1. Summary of significant accounting policies (continued)

E. Property taxes and special assessments (continued)

ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to or after the issuance of general obligation bonds are recorded as revenue in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest fund to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2017, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals

Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

**Balance of page intentionally blank**

LANE COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

2. Stewardship, compliance and accountability

A. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, business funds and internal service 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 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 the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the year; however, there were qualifying budget adjustments made to the Ambulance fund for \$27,730 due to additional grant awards received and the Rural Fire fund for \$13,505 due to additional monies received from surrounding Counties as a result of fires.

The legal level of budgetary control is the fund level. 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. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts 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 County 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 project funds, internal service funds, trust funds, agency funds and the following special purpose funds:

- Ambulance Donations
- Concealed Weapon/Special Law Enforcement
- Drug Forfeiture
- Equipment Reserve
- Motor Vehicle Operating
- Oil & Gas Valuation Depletion Trust
- Prosecuting Attorneys' Training
- County Clerk's Technology
- Register of Deeds' Technology
- County Treasurer's Technology
- Rural Fire District Donations
- Rural Fire District Equipment Reserve
- Special Machinery

LANE COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Western Pyramid Public Health Region  
Worthless Check

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.

B. Compliance with finance related legal and contractual provisions

References made herein to the statutes are not intended as interpretation of law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer and interpretation by the County Attorney, the legal representative of the County.

A violation of Kansas statutes for the year ended December 31, 2017, occurred as follows:

- Kansas statute 9-1402 requires the County's deposits in financial institutions to be entirely covered by federal depository insurance, a surety bond, or by certain 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". At December 31, 2017, the County had \$538,197 in unsecured funds over the peak period allowance at the First State Bank of Healy.

3. Detailed notes on all funds

A. Deposits and investments

A reconciliation of cash and investments as shown in the composition of cash on the summary statement of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	\$ 14,508,362
Total cash	\$ 14,508,362

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 itself, 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.

LANE COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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 except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are May 5th through July 3rd, and December 15th through February 13th.

At December 31, 2017, the County's carrying amount of deposits was \$14,508,362 and the bank balance was \$14,746,404. All of the bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$542,646 was covered by federal depository insurance, \$6,506,741 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$7,697,017 was at risk with \$538,197 of that exceeding the peak period allowance. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	First National Bank	First State Bank
FDIC coverage	\$ 282,088	\$ 260,558
Pledged securities at market value	629,971	6,360,066
Total coverage	\$ 912,059	\$ 6,620,624
Funds on deposit	\$ 428,763	\$ 14,317,641
Funds at risk	\$ -	\$ 7,697,017

Credit risk - investments

Custodial credit risk for an investment 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. The County had no investments of this type at December 31, 2017.

B. Capital projects

Capital project authorizations with approved change orders compared to disbursements and accounts payable to date from inception are as follows at December 31, 2017:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Airport Runway	\$ 25,605	\$ 25,605	\$ -
Elevator repairs	36,088	36,088	-

LANE COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

3. Detailed notes on all funds (continued)

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2017, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/17	Additions	Reductions/Payments	Balance 12/31/17	Interest Paid
Capital leases payable:									
Airport land	09/29/2011	5.00%	288,000	10/01/2017	\$ 66,521	\$ -	\$ 66,521	\$ -	\$ 3,328
2013 Chevrolet ambulance	10/21/2013	3.00%	138,490	09/16/2018	57,527	-	28,423	29,104	1,731
Total long term debt					\$ 124,048	\$ -	\$ 94,944	\$ 29,104	\$ 5,057

Current maturities of long-term debt and interest for the next four years are as follows:

	Year	
	2018	Total
Principal:		
Capital leases payable	\$ 29,104	\$ 29,104
Total principal	29,104	29,104
Interest:		
Capital leases payable	878	878
Total interest	878	878
Total principal and interest	\$ 29,982	\$ 29,982

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation adjusted for exempt farm property, business aircraft and motor vehicles given by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center, to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	
General	Capital Improvement Reserve	19-120	\$ 14,412
General	Equipment Reserve	19-120	250,000
Motor Vehicle Operating	General	8-145	5,132
Noxious Weed Capital Outlay	Noxious Weed	2-1318	27,200
Public Works	Special Machinery	68-141g	216,016
Public Works	Special Road and Bridge	68-590	192,933
Rural Fire District	Rural Fire District Equipment Reserve	19-3601	12,500
Total			<u>\$ 718,193</u>



LANE COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

4. Other information

A. Risk management

The County is exposed to various risks 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 property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 91 participating members.

The County pays an annual premium to Kansas County Association Multi-Line Pool for its insurance coverage. The agreement to participate provides that the Kansas County Association Multi-Line Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multi-Line Pool management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 84 participating members.

The County pays an annual premium to Kansas Workers Risk Cooperative for Counties for its insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative of Kansas will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Workers Risk Cooperative of Kansas management.

B. Post-employment health care 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.

C. Compensated absences

The County's policy regarding vacation leave pay permits fulltime employees to accumulate vacation leave days at a maximum rate of 18 days per year. A maximum of 18 days may be carried over to the next anniversary date; any days over the maximum allowed not used by the anniversary date will be forfeited. Upon resignation, retirement or termination, employees are entitled to payment for a maximum of 18 days.

The County's policy regarding sick leave pay permits fulltime employees to accumulate leave days at a rate of 12 days per year up to a maximum of 60 days. Upon resignation, retirement or termination, employees are entitled to payment of 50% of their accumulated sick leave up to a maximum of 30 days. The County's policy is to recognize the cost of sick leave when actually paid.

LANE COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

4. Other information (continued)

D. Defined benefit pension plan

Plan description: Lane County, Kansas, participates in the Kansas Public Employees Retirement System ("KPERS"), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium form the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from Lane County, Kansas were \$139,354 for the year ended December 31, 2017.

Net pension liability: At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,381,262. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

LANE COUNTY, KANSAS  
Notes to the Financial Statement  
For the Year Ended December 31, 2017

4. Other information (continued)

E. Commitments and contingencies

Contingencies

The County is responsible for the cleanup of any potential groundwater contamination that may occur due to the County's landfill. The determination of the extent of the contamination is in the discovery stages and the effect, if any, on the County is not determinable at this time. In the opinion of management, the ultimate outcome of the cleanup will not have a material adverse effect on the County.

## **Regulatory Required Supplemental Information**

LANE COUNTY, KANSAS  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2017

<u>General Fund</u>	<u>Certified Budget</u>	<u>Adjustments for Qualifying Budget Credits</u>	<u>Total Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General	\$ 2,965,145	\$ -	\$ 2,965,145	\$ 2,486,542	\$ (478,603)
<u>Special Purpose Funds</u>					
Ambulance	295,754	27,730	323,484	299,657	(23,827)
Capital Improvement Reserve	2,880,872	-	2,880,872	6,970	(2,873,902)
County Health	252,951	-	252,951	222,678	(30,273)
Historical Society	20,000	-	20,000	19,990	(10)
Hospital	272,474	-	272,474	272,220	(254)
Lane County 911	76,550	-	76,550	47,050	(29,500)
Library	76,650	-	76,650	76,650	-
Mental Rehabilitation	22,604	-	22,604	22,672	68
Noxious Weed	133,100	-	133,100	112,225	(20,875)
Noxious Weed Capital Outlay	144,435	-	144,435	33,943	(110,492)
Public Works	1,402,000	-	1,402,000	1,329,355	(72,645)
Rural Fire District	171,181	13,505	184,686	184,619	(67)
Sheriff	605,500	-	605,500	596,225	(9,275)
Special Drug and Alcohol	2,516	-	2,516	-	(2,516)
Special Road and Bridge	802,000	-	802,000	162,933	(639,067)

# General Fund

## Fund Description

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in three categories as follows:

### General government:

- \*General and administrative
- \*County Commission
- \*County Clerk
- \*County Treasurer
- \*Register of Deeds
- \*Appraisal
- \*Election
- \*Fair
- \*Airport
- \*Transportation bus
- \*Other
- \*Employee benefits
- \*Chamber of Commerce
- \*City on a Hill
- \*Conservation District
- \*Western KS Child Advocacy Center
- \*Joy Center/Senior Citizens Fdn.
- \*Southwest KS Agency on Aging
- \*Weather modification

### Public safety:

- \*County Attorney
- \*District court
- \*Emergency management

### Health and sanitation:

- \*Coroner
- \*Diamond View Estates
- \*Mental health
- \*Other

LANE COUNTY, KANSAS  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts:</b>				
Taxes	\$ 2,471,793	\$ 2,114,389	\$ 2,110,003	\$ 4,386
Intergovernmental revenue	186,531	37,805	366,998	(329,193)
Licenses and fees	119,144	68,576	31,000	37,576
Use of money and property	99,004	104,523	29,800	74,723
Other	41,007	33,348	-	33,348
Transfers in	7,461	5,132	-	5,132
<b>Total receipts</b>	<b>2,924,940</b>	<b>2,363,773</b>	<b>\$ 2,537,801</b>	<b>\$ (174,028)</b>
<b>Expenditures:</b>				
General government:				
General and administrative	333,475	371,090	\$ 513,950	\$ (142,860)
County Commission	61,171	76,929	88,500	(11,571)
County Clerk	79,256	79,752	94,500	(14,748)
County Treasurer	89,580	87,025	94,000	(6,975)
Register of Deeds	61,947	60,998	67,000	(6,002)
Appraisal	90,191	102,858	106,000	(3,142)
Election	16,598	10,027	40,500	(30,473)
Fair	62,724	60,428	45,541	14,887
Airport	72,476	117,237	279,847	(162,610)
Transportation bus	16,834	13,726	23,000	(9,274)
Other	939	747	2,600	(1,853)
Employee benefits	957,975	905,797	1,286,212	(380,415)
Other agencies - general government	100,244	58,600	58,600	-
Public safety:				
County Attorney	75,615	77,600	82,338	(4,738)
Sheriff	546,327	-	-	-
District court	39,534	39,219	37,535	1,684
Emergency management	68,155	91,075	66,000	25,075
Health and sanitation:				
Coroner	3,541	-	10,000	(10,000)
Other agencies - health and sanitation	98,763	69,022	69,022	-
Transfers out	508,180	264,412	-	264,412
<b>Total expenditures</b>	<b>3,283,525</b>	<b>2,486,542</b>	<b>\$ 2,965,145</b>	<b>\$ (478,603)</b>
Receipts under expenditures	(358,585)	(122,769)		
Unencumbered cash, beginning of year	1,081,538	722,953		
Unencumbered cash, end of year	<u>\$ 722,953</u>	<u>\$ 600,184</u>		

# Special Purpose Funds

## Fund Descriptions

Special Purpose Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

The Special Purpose Funds used by Lane County, Kansas, are:

### Ambulance:

This fund is used to account for monies used for the operation of the Lane County EMS.

### Ambulance Donations:

This fund is used to account for monies from bequests and donations to be used for the benefit of the operations of the EMS department.

### Capital Improvement Reserve:

This fund is used to account for monies reserved for future capital improvement requirements as deemed necessary by the County Commissioners.

### Concealed Weapons/Special Law Enforcement:

This fund is used to account for fees imposed on concealed carry permits and other fees collected by the Sheriff's department. The funds are to be used solely for law enforcement and criminal prosecution purposes.

### County Health:

This fund is used to account for monies to pay for health services provided by the County.

### Drug Forfeiture:

This fund is used to account for monies from DEA forfeitures which are to be expended for drug control type expenditures.

### Equipment Reserve:

This fund is used to account for monies set aside to finance the acquisition of equipment for the County.

### Historical Society:

This fund was established to provide monies to assist in maintaining the historical records of the County.

### Hospital:

This fund is used to help maintain and equip the local hospital in order to provide medical care for those in need.

### Lane County 911:

This fund is used to account for the activities of the County's 911 emergency communications system funded by a special fee per subscriber account in Lane County for various telecommunication services.

### Library:

This fund is used to account for monies used to help maintain and support a free public library system in Lane County.



## Special Purpose Funds

(continued)

**Mental Rehabilitation:**

This fund is used to account for monies to assist in maintaining facilities to house and serve the mentally handicapped residents of the County.

**Motor Vehicle Operating:**

This fund is used to account for funds received from the registration fees collected for the State of Kansas motor vehicle department. The funds are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The funds are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

**Noxious Weed:**

This fund is used to account for monies used in the control of the spread of and eradication of noxious weeds in the County.

**Noxious Weed Capital Outlay:**

This fund is used to account for monies used to purchase equipment used by the Noxious Weed department.

**Oil & Gas Valuation Depletion Trust:**

This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's General fund as oil and gas reserves decline resulting in a decrease in valuation.

**Prosecuting Attorneys' Training:**

This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

**Public Works:**

This fund is used to account for monies used in the operation of the Public Works department, which is responsible for the building and maintenance of roads and bridges in Lane County, and for the other public works within the County.

**County Clerk's Technology:**

This fund is used to account for monies used to acquire equipment and technological services for the office of the County Clerk.

**Register of Deeds' Technology:**

This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

**County Treasurer's Technology:**

This fund is used to account for monies used to acquire equipment and technological services for the office of the County Treasurer.

**Rural Fire District:**

This fund is used to account for monies needed to carry out the operations of the Rural Fire department.

# Special Purpose Funds

(continued)

**Rural Fire District Donations:**

This fund is used to account for monies from bequests and donations to be used for the benefit of the operations of the Rural Fire department.

**Rural Fire District Equipment Reserve:**

This fund is used to account for monies set aside to finance the acquisition of equipment for the Rural Fire District.

**Sheriff:**

This fund is used to account for monies used for the operation of the Lane County Sheriff department.

**Special Drug and Alcohol:**

This fund is used to account for monies used to provide education and assistance for alcohol and drug programs.

**Special Machinery:**

This fund is used to account for monies from the Public Works fund to be used for purchasing construction equipment for the Public Works department or building bridges within Lane County.

**Special Road and Bridge:**

This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

**Western Pyramid Public Health Region:**

This fund is used to account for monies received as grants from federal and state sources to operate a program of the Western Pyramid Public Health Region which assists to address commonly perceived emergency preparedness and communicable disease problems within an eight county region.

**Worthless Check:**

This fund is used to account for fees collected on worthless checks which are to help fund the normal operating expenditures of the County Attorney's office.

**Note:** The County budgets all special purpose funds except for Ambulance Donations, Concealed Weapon/Special Law Enforcement, Drug Forfeiture, Equipment Reserve, Motor Vehicle Operating, Oil & Gas Valuation Depletion Trust, Prosecuting Attorneys' Training, County Clerk's Technology, Register of Deeds' Technology, County Treasurer's Technology, Rural Fire District Donations, Rural Fire District Equipment Reserve, Special Machinery, Western Pyramid Public Health Region and Worthless Check funds.

LANE COUNTY, KANSAS  
 Ambulance Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 160,954	\$ 177,299	\$ 178,699	\$ (1,400)
Motor vehicle	10,476	9,778	10,575	(797)
Delinquent property	1,129	1,045	-	1,045
Intergovernmental revenue	1,150	13,186	13,186	-
User fees	84,279	80,111	55,000	25,111
Other	5,620	15,730	14,544	1,186
<b>Total receipts</b>	<b>263,608</b>	<b>297,149</b>	<b>\$ 272,004</b>	<b>\$ 25,145</b>
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
Personnel services	197,343	182,250	\$ 182,000	\$ 250
Contractual services	28,840	29,414	27,000	2,414
Commodities	27,997	44,098	49,786	(5,688)
Capital outlay	30,154	43,895	64,698	(20,803)
Neighborhood revitalization	310	-	-	-
<b>Total expenditures</b>	<b>284,644</b>	<b>299,657</b>	<b>\$ 323,484</b>	<b>\$ (23,827)</b>
Receipts under expenditures	(21,036)	(2,508)		
Unencumbered cash, beginning of year	111,167	90,131		
Unencumbered cash, end of year	\$ 90,131	\$ 87,623		

**LANE COUNTY, KANSAS**  
**Ambulance Donations Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Receipts:</b>		
Donations	<u>\$ -</u>	<u>\$ 2,000</u>
Total receipts	<u>-</u>	<u>2,000</u>
<b>Expenditures:</b>		
Health and sanitation:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	2,000
Unencumbered cash, beginning of year	<u>1,065</u>	<u>1,065</u>
Unencumbered cash, end of year	<u>\$ 1,065</u>	<u>\$ 3,065</u>

LANE COUNTY, KANSAS  
 Capital Improvement Reserve Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 464	\$ 38	\$ -	\$ 38
Motor vehicle	93	-	-	-
Use of money and property	11,106	12,491	-	12,491
Transfers in	8,180	14,412	-	14,412
<b>Total receipts</b>	<b>19,843</b>	<b>26,941</b>	<b>\$ -</b>	<b>\$ 26,941</b>
<b>Expenditures:</b>				
<b>General government:</b>				
Capital outlay	57,605	6,970	\$ 2,880,872	\$ (2,873,902)
<b>Total expenditures</b>	<b>57,605</b>	<b>6,970</b>	<b>\$ 2,880,872</b>	<b>\$ (2,873,902)</b>
Receipts over (under) expenditures	(37,762)	19,971		
Unencumbered cash, beginning of year	2,882,397	2,844,635		
Unencumbered cash, end of year	<u>\$ 2,844,635</u>	<u>\$ 2,864,606</u>		

LANE COUNTY, KANSAS  
 Concealed Weapons/Special Law Enforcement Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	\$ 1,924	\$ 1,873
Total cash receipts	<u>1,924</u>	<u>1,873</u>
Expenditures:		
Public safety:		
Commodities	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,924	1,873
Unencumbered cash, beginning of year	<u>7,808</u>	<u>9,732</u>
Unencumbered cash, end of year	<u>\$ 9,732</u>	<u>\$ 11,605</u>

LANE COUNTY, KANSAS  
 County Health Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 51,466	\$ 51,840	\$ 52,245	\$ (405)
Motor vehicle	2,329	2,946	3,380	(434)
Delinquent property	304	299	-	299
<b>Intergovernmental revenue:</b>				
State and federal aid	30,678	30,252	25,000	5,252
Licenses and fees	122,930	98,217	96,353	1,864
Senior care	18,691	24,143	12,000	12,143
Other	170	40	25,000	(24,960)
<b>Total receipts</b>	<b>226,568</b>	<b>207,737</b>	<b>\$ 213,978</b>	<b>\$ (6,241)</b>
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
Personnel services	108,637	120,277	\$ 112,901	\$ 7,376
Contractual services	49,294	37,364	52,750	(15,386)
Commodities	64,185	55,498	80,100	(24,602)
Capital outlay	25,274	9,539	7,200	2,339
Neighborhood revitalization	99	-	-	-
<b>Total expenditures</b>	<b>247,489</b>	<b>222,678</b>	<b>\$ 252,951</b>	<b>\$ (30,273)</b>
Receipts under expenditures	(20,921)	(14,941)		
Unencumbered cash, beginning of year	43,784	22,863		
Unencumbered cash, end of year	<b>\$ 22,863</b>	<b>\$ 7,922</b>		

LANE COUNTY, KANSAS  
 Drug Forfeiture Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Other	<u>\$ -</u>	<u>\$ -</u>
Total receipts	<u>-</u>	<u>-</u>
Expenditures:		
Public safety:		
Contractual services	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u>450</u>	<u>450</u>
Unencumbered cash, end of year	<u>\$ 450</u>	<u>\$ 450</u>



LANE COUNTY, KANSAS  
 Equipment Reserve Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Transfers in	<u>\$ 500,000</u>	<u>\$ 250,000</u>
Total receipts	<u>500,000</u>	<u>250,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>157,860</u>	<u>11,677</u>
Total expenditures	<u>157,860</u>	<u>11,677</u>
Receipts over expenditures	342,140	238,323
Unencumbered cash, beginning of year	<u>476,424</u>	<u>818,564</u>
Unencumbered cash, end of year	<u>\$ 818,564</u>	<u>\$ 1,056,887</u>

LANE COUNTY, KANSAS  
 Historical Society Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 18,571	\$ 18,936	\$ 19,100	\$ (164)
Motor vehicle	840	1,061	1,218	(157)
Delinquent property	108	108	-	108
<b>Total receipts</b>	<b>19,519</b>	<b>20,105</b>	<b>\$ 20,318</b>	<b>\$ (213)</b>
<b>Expenditures:</b>				
<b>General government:</b>				
Contractual	19,483	19,990	\$ 20,000	\$ (10)
Neighborhood revitalization	36	-	-	-
<b>Total expenditures</b>	<b>19,519</b>	<b>19,990</b>	<b>\$ 20,000</b>	<b>\$ (10)</b>
Receipts over expenditures	-	115		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 115</u>		

LANE COUNTY, KANSAS  
Hospital Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 276,176	\$ 254,919	\$ 256,888	\$ (1,969)
Motor vehicle	16,975	16,560	18,109	(1,549)
Delinquent property	1,814	1,639	-	1,639
<b>Total receipts</b>	<b>294,965</b>	<b>273,118</b>	<b>\$ 274,997</b>	<b>\$ (1,879)</b>
<b>Expenditures:</b>				
<b>Health and sanitation:</b>				
Contractual	294,435	272,220	\$ 272,474	\$ (254)
Neighborhood revitalization	530	-	-	-
<b>Total expenditures</b>	<b>294,965</b>	<b>272,220</b>	<b>\$ 272,474</b>	<b>\$ (254)</b>
Receipts over expenditures	-	898		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ 898		

LANE COUNTY, KANSAS  
 Lane County 911 Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
911 collections	\$ 49,932	\$ 50,263	\$ 39,000	\$ 11,263
Total receipts	<u>49,932</u>	<u>50,263</u>	<u>\$ 39,000</u>	<u>\$ 11,263</u>
<b>Expenditures:</b>				
General government:				
Contractual services	42,688	28,630	\$ 51,000	\$ (22,370)
Commodities	22	843	-	843
Capital outlay	<u>-</u>	<u>17,577</u>	<u>25,550</u>	<u>(7,973)</u>
Total expenditures	<u>42,710</u>	<u>47,050</u>	<u>\$ 76,550</u>	<u>\$ (29,500)</u>
Receipts over expenditures	7,222	3,213		
Unencumbered cash, beginning of year	<u>29,550</u>	<u>36,772</u>		
Unencumbered cash, end of year	<u>\$ 36,772</u>	<u>\$ 39,985</u>		

LANE COUNTY, KANSAS  
 Library Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 73,642	\$ 72,347	\$ 72,911	\$ (564)
Motor vehicle	3,494	4,192	4,823	(631)
Delinquent property	426	420	-	420
Total receipts	<u>77,562</u>	<u>76,959</u>	<u>\$ 77,734</u>	<u>\$ (775)</u>
Expenditures:				
General government:				
Contractual	77,571	76,650	\$ 76,650	\$ -
Neighborhood revitalization	141	-	-	-
Total expenditures	<u>77,712</u>	<u>76,650</u>	<u>\$ 76,650</u>	<u>\$ -</u>
Receipts over (under) expenditures	(150)	309		
Unencumbered cash, beginning of year	150	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 309</u>		

LANE COUNTY, KANSAS  
Mental Rehabilitation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 23,041	\$ 21,229	\$ 21,407	\$ (178)
Motor vehicle	1,030	1,314	1,509	(195)
Delinquent property	135	129	-	129
<b>Total receipts</b>	<b>24,206</b>	<b>22,672</b>	<b>\$ 22,916</b>	<b>\$ (244)</b>
<b>Expenditures:</b>				
<b>General government:</b>				
Contractual	24,217	22,672	\$ 22,604	\$ 68
Neighborhood revitalization	44	-	-	-
<b>Total expenditures</b>	<b>24,261</b>	<b>22,672</b>	<b>\$ 22,604</b>	<b>\$ 68</b>
Receipts over (under) expenditures	(55)	-		
Unencumbered cash, beginning of year	55	-		
Unencumbered cash, end of year	\$ -	\$ -		

LANE COUNTY, KANSAS  
 Motor Vehicle Operating Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts:</b>		
Licenses and fees	\$ 37,514	\$ 38,449
Total receipts	<u>37,514</u>	<u>38,449</u>
<b>Expenditures:</b>		
General government:		
Personnel services	7,152	6,537
Commodities	25,230	19,892
Transfers out	<u>7,461</u>	<u>5,132</u>
Total expenditures	<u>39,843</u>	<u>31,561</u>
Receipts over (under) expenditures	(2,329)	6,888
Unencumbered cash, beginning of year	<u>7,461</u>	<u>5,132</u>
Unencumbered cash, end of year	<u>\$ 5,132</u>	<u>\$ 12,020</u>

LANE COUNTY, KANSAS  
 Noxious Weed Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ -	\$ 1	\$ -	\$ 1
Delinquent property	77	25	-	25
Sales	79,073	71,903	70,000	1,903
Transfers in	32,453	27,200	27,200	-
Total receipts	<u>111,603</u>	<u>99,129</u>	<u>\$ 97,200</u>	<u>\$ 1,929</u>
Expenditures:				
Public works:				
Personnel services	35,153	35,885	\$ 38,100	\$ (2,215)
Contractual services	2,954	3,160	5,050	(1,890)
Commodities	91,596	73,180	89,950	(16,770)
Total expenditures	<u>129,703</u>	<u>112,225</u>	<u>\$ 133,100</u>	<u>\$ (20,875)</u>
Receipts under expenditures	(18,100)	(13,096)		
Unencumbered cash, beginning of year	<u>78,539</u>	<u>60,439</u>		
Unencumbered cash, end of year	<u>\$ 60,439</u>	<u>\$ 47,343</u>		



LANE COUNTY, KANSAS  
 Noxious Weed Capital Outlay Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Transfers in	\$ -	\$ -	\$ -	\$ -
Total receipts	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
Public works:				
Capital outlay	749	6,743	\$ 117,235	\$ (110,492)
Transfers out	<u>32,453</u>	<u>27,200</u>	<u>27,200</u>	<u>-</u>
Total expenditures	<u>33,202</u>	<u>33,943</u>	<u>\$ 144,435</u>	<u>\$ (110,492)</u>
Receipts under expenditures	(33,202)	(33,943)		
Unencumbered cash, beginning of year	<u>176,888</u>	<u>143,686</u>		
Unencumbered cash, end of year	<u>\$ 143,686</u>	<u>\$ 109,743</u>		

**LANE COUNTY, KANSAS**  
**Oil & Gas Valuation Depletion Trust Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Use of money and property	<u>\$ 14,058</u>	<u>\$ 14,224</u>
Total receipts	<u>14,058</u>	<u>14,224</u>
Expenditures:		
Transfers out	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	14,058	14,224
Unencumbered cash, beginning of year	<u>1,325,905</u>	<u>1,339,963</u>
Unencumbered cash, end of year	<u>\$ 1,339,963</u>	<u>\$ 1,354,187</u>

**LANE COUNTY, KANSAS**  
**Prosecuting Attorneys' Training Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
<b>Receipts:</b>		
Licenses and fees	\$ 261	\$ 189
Total receipts	261	189
<b>Expenditures:</b>		
Public safety:		
Contractual services	-	405
Commodities	206	82
Total expenditures	206	487
Receipts over (under) expenditures	55	(298)
Unencumbered cash, beginning of year	342	397
Unencumbered cash, end of year	\$ 397	\$ 99

LANE COUNTY, KANSAS  
Public Works Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 888,852	\$ 935,337	\$ 942,620	\$ (7,283)
Motor vehicle	64,141	54,989	58,416	(3,427)
Delinquent property	6,546	5,840	-	5,840
Intergovernmental revenues	220,804	267,414	180,482	86,932
Sale of County assets	-	66,200	-	66,200
Fees	20,002	17,792	-	17,792
Other	4,342	9,724	-	9,724
Total receipts	<u>1,204,687</u>	<u>1,357,296</u>	<u>\$ 1,181,518</u>	<u>\$ 175,778</u>
Expenditures:				
Public works:				
Personnel services	513,695	514,376	\$ 563,000	\$ (48,624)
Contractual services	58,837	86,005	211,000	(124,995)
Commodities	262,053	320,025	378,000	(57,975)
Capital outlay	-	-	250,000	(250,000)
Neighborhood revitalization	1,711	-	-	-
Transfers out	461,627	408,949	-	408,949
Total expenditures	<u>1,297,923</u>	<u>1,329,355</u>	<u>\$ 1,402,000</u>	<u>\$ (72,645)</u>
Receipts over (under) expenditures	(93,236)	27,941		
Unencumbered cash, beginning of year	<u>337,095</u>	<u>243,859</u>		
Unencumbered cash, end of year	<u>\$ 243,859</u>	<u>\$ 271,800</u>		

LANE COUNTY, KANSAS  
 County Clerk's Technology Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Fees	<u>\$ 1,388</u>	<u>\$ 1,165</u>
Total receipts	<u>1,388</u>	<u>1,165</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,388	1,165
Unencumbered cash, beginning of year	<u>1,967</u>	<u>3,355</u>
Unencumbered cash, end of year	<u>\$ 3,355</u>	<u>\$ 4,520</u>

**LANE COUNTY, KANSAS**  
**Register of Deeds' Technology Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Receipts:</b>		
Fees	\$ 9,738	\$ 4,654
Use of money and property	<u>215</u>	<u>181</u>
Total receipts	<u>9,953</u>	<u>4,835</u>
<b>Expenditures:</b>		
General government:		
Capital outlay	<u>14,560</u>	<u>6,219</u>
Total expenditures	<u>14,560</u>	<u>6,219</u>
Receipts under expenditures	(4,607)	(1,384)
Unencumbered cash, beginning of year	<u>45,225</u>	<u>40,618</u>
Unencumbered cash, end of year	<u>\$ 40,618</u>	<u>\$ 39,234</u>

LANE COUNTY, KANSAS  
 County Treasurer's Technology Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Fees	<u>\$ 1,379</u>	<u>\$ 1,174</u>
Total receipts	<u>1,379</u>	<u>1,174</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,379	1,174
Unencumbered cash, beginning of year	<u>1,967</u>	<u>3,346</u>
Unencumbered cash, end of year	<u>\$ 3,346</u>	<u>\$ 4,520</u>

LANE COUNTY, KANSAS  
Rural Fire District Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 154,858	\$ 143,179	\$ 133,604	\$ 9,575
Motor vehicle	5,651	5,670	6,321	(651)
Delinquent property	590	434	-	434
Other	12,353	20,560	13,505	7,055
<b>Total receipts</b>	<b>173,452</b>	<b>169,843</b>	<b>\$ 153,430</b>	<b>\$ 16,413</b>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Personnel services	24,643	23,795	\$ 40,000	\$ (16,205)
Contractual services	30,668	46,727	23,000	23,727
Commodities	35,908	83,342	41,005	42,337
Capital outlay	41,916	18,255	40,681	(22,426)
Neighborhood revitalization	293	-	-	-
Transfers out	40,000	12,500	40,000	(27,500)
<b>Total expenditures</b>	<b>173,428</b>	<b>184,619</b>	<b>\$ 184,686</b>	<b>\$ (67)</b>
Receipts over (under) expenditures	24	(14,776)		
Unencumbered cash, beginning of year	42,587	42,611		
Unencumbered cash, end of year	\$ 42,611	\$ 27,835		



**LANE COUNTY, KANSAS**  
**Rural Fire District Donations Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

	Prior Year Actual	Current Year Actual
<b>Receipts:</b>		
Donations	\$ 967	\$ 9,084
Total receipts	967	9,084
<b>Expenditures:</b>		
Public safety:		
Commodities	-	9,004
Total expenditures	-	9,004
Receipts over expenditures	967	80
Unencumbered cash, beginning of year	4,996	5,963
Unencumbered cash, end of year	\$ 5,963	\$ 6,043

**LANE COUNTY, KANSAS**  
**Rural Fire District Equipment Reserve Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Transfer in	<u>\$ 40,000</u>	<u>\$ 12,500</u>
Total receipts	<u>40,000</u>	<u>12,500</u>
Expenditures:		
Public safety:		
Capital outlay	<u>98,508</u>	<u>113,437</u>
Total expenditures	<u>98,508</u>	<u>113,437</u>
Receipts under expenditures	(58,508)	(100,937)
Unencumbered cash, beginning of year	<u>261,090</u>	<u>202,582</u>
Unencumbered cash, end of year	<u>\$ 202,582</u>	<u>\$ 101,645</u>

LANE COUNTY, KANSAS  
 Sheriff Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ -	\$ 612,673	\$ 617,635	\$ (4,962)
Delinquent property	-	1,352	-	1,352
Officers' fees	-	2,025	-	2,025
Contract law	-	193,750	-	193,750
Other	-	1,946	-	1,946
<b>Total receipts</b>	<b>-</b>	<b>811,746</b>	<b>\$ 617,635</b>	<b>\$ 194,111</b>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Personnel services	-	427,023	\$ 445,000	\$ (17,977)
Contractual services	-	116,277	55,250	61,027
Commodities	-	51,852	55,250	(3,398)
Capital outlay	-	1,073	50,000	(48,927)
<b>Total expenditures</b>	<b>-</b>	<b>596,225</b>	<b>\$ 605,500</b>	<b>\$ (9,275)</b>
Receipts over expenditures	-	215,521		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ 215,521		

LANE COUNTY, KANSAS  
Special Drug and Alcohol Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Intergovernmental revenue	\$ 2,259	\$ -	\$ -	\$ -
Total receipts	2,259	-	\$ -	\$ -
<b>Expenditures:</b>				
General government:				
Contractual	-	-	\$ 2,516	\$ (2,516)
Total expenditures	-	-	\$ 2,516	\$ (2,516)
Receipts over expenditures	2,259	-		
Unencumbered cash, beginning of year	6,655	8,914		
Unencumbered cash, end of year	\$ 8,914	\$ 8,914		

LANE COUNTY, KANSAS  
 Special Machinery Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	<u>\$ 168,397</u>	<u>\$ 216,016</u>
Total receipts	<u>168,397</u>	<u>216,016</u>
Expenditures:		
Public safety:		
Capital outlay	<u>35,061</u>	<u>100,000</u>
Total expenditures	<u>35,061</u>	<u>100,000</u>
Receipts over expenditures	133,336	116,016
Unencumbered cash, beginning of year	<u>730,564</u>	<u>863,900</u>
Unencumbered cash, end of year	<u>\$ 863,900</u>	<u>\$ 979,916</u>

LANE COUNTY, KANSAS  
Special Road and Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfers in	\$ 293,230	\$ 192,933	\$ -	\$ 192,933
Total receipts	<u>293,230</u>	<u>192,933</u>	<u>\$ -</u>	<u>\$ 192,933</u>
Expenditures:				
Public works:				
Contractual	200,230	162,933	\$ 802,000	\$ (639,067)
Total expenditures	<u>200,230</u>	<u>162,933</u>	<u>\$ 802,000</u>	<u>\$ (639,067)</u>
Receipts over expenditures	93,000	30,000		
Unencumbered cash, beginning of year	<u>802,000</u>	<u>895,000</u>		
Unencumbered cash, end of year	<u>\$ 895,000</u>	<u>\$ 925,000</u>		

**LANE COUNTY, KANSAS**  
**Western Pyramid Public Health Region Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

	Prior Year Actual	Actual
<b>Receipts:</b>		
Intergovernmental revenue:		
State and federal aid	\$ 39,156	\$ 45,038
Other	-	221
	<u>39,156</u>	<u>45,259</u>
Total receipts		
<b>Expenditures:</b>		
Public safety:		
Contractual services	38,177	41,457
Commodities	4,797	1,612
	<u>42,974</u>	<u>43,069</u>
Total expenditures		
Receipts over (under) expenditures	(3,818)	2,190
Unencumbered cash, beginning of year	<u>4,661</u>	<u>843</u>
Unencumbered cash, end of year	<u>\$ 843</u>	<u>\$ 3,033</u>

LANE COUNTY, KANSAS  
 Worthless Check Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	<u>\$ -</u>	<u>\$ -</u>
Total receipts	<u>-</u>	<u>-</u>
Expenditures:		
General government:		
Commodities	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u>258</u>	<u>258</u>
Unencumbered cash, end of year	<u>\$ 258</u>	<u>\$ 258</u>



# Agency Funds

## Account Description

The Agency Funds are used to account for assets held by the County as an agent for other funds.

The Agency Funds used by Lane County, Kansas, are:

### District Court:

This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

### Law Library:

This fund is used to account for funds used in the operation of the County's law library.

### Sheriff:

This fund is used to account for sheriff and report fees, VIN fees, warrants, and reimbursements for use of the County jail by other law enforcement entities.

### County Treasurer – Driver's License:

This fund is used to account for processing of driver's licenses by the County Treasurer's office.

### County Treasurer – Mortgage Registration Fees:

This fund is used to account for mortgage registration fees.

### County Treasurer – Payroll Clearing:

This fund is used to account for all withholdings from County employees. These withholdings are remitted to the appropriate agencies.

### County Treasurer – Wildlife and Parks:

This fund is used to account for the user fees collected from individuals to permit access to State parks and recreational areas, and to permit the harvesting of fish and game in the State. The funds included are: big game permits, game licenses, waterfowl stamps, trout stamps and park permits. The fees collected are remitted quarterly to the State of Kansas.

### County Treasurer – Motor Vehicle Fees and Sales Tax Collections:

This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers, and other sales tax collections.

### County Treasurer – Tax Collections:

This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, motor vehicle registration tax, truck and commercial vehicle registration tax, recreational vehicle tax, watercraft tax, rental and excise tax, delinquent tax and severance tax.

### County Treasurer – Tax Distributions:

This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, May, July, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

LANE COUNTY, KANSAS  
 Agency Funds  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2017

	Balance 01/01/17	Receipts	Disburse- ments	Balance 12/31/17
Agency Funds:				
District Court	\$ 3,610	\$ 65,697	\$ 65,023	\$ 4,284
Law Library	23,404	1,477	3,020	21,861
Sheriff	1,705	2,854	1,860	2,699
County Treasurer:				
Driver's License	126	4,947	5,026	47
Mortgage Registration Fees	774	9,509	10,283	-
Payroll Clearing	-	1,229,139	1,229,139	-
Wildlife and Parks	252	6,527	6,679	100
Motor Vehicle Fees and Sales Tax Collections	23,069	2,146,570	2,143,302	26,337
Tax Collections	5,278,598	8,685,222	8,368,723	5,595,097
Tax Distributions	9,121	3,951,212	3,951,203	-
<b>Total</b>	<b>\$ 5,340,659</b>	<b>\$ 16,103,154</b>	<b>\$ 15,784,258</b>	<b>\$ 5,650,425</b>

## Other Supplemental Information

LANE COUNTY, KANSAS  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Taxes:				
Ad valorem property	\$ 2,314,437	\$ 1,943,740	\$ 1,958,449	\$ (14,709)
Motor vehicle	134,354	137,997	151,554	(13,557)
Delinquent property	15,420	13,336	-	13,336
Interest and fees:				
Delinquent	7,582	19,316	-	19,316
<b>Total taxes</b>	<b>2,471,793</b>	<b>2,114,389</b>	<b>2,110,003</b>	<b>4,386</b>
Intergovernmental revenue:				
Contract law	151,250	-	165,000	(165,000)
State and federal aid	12,596	13,694	180,000	(166,306)
Mineral production tax	22,685	24,111	20,000	4,111
Local alcoholic liquor tax	-	-	1,998	(1,998)
<b>Total intergovernmental revenue</b>	<b>186,531</b>	<b>37,805</b>	<b>366,998</b>	<b>(329,193)</b>
Licenses and fees:				
Mini Bus collections	1,230	1,121	4,000	(2,879)
Officers' fees	117,905	67,158	22,000	45,158
Permits and fees	9	297	5,000	(4,703)
<b>Total licenses and fees</b>	<b>119,144</b>	<b>68,576</b>	<b>31,000</b>	<b>37,576</b>
Use of money and property:				
Royalties	25,552	30,149	-	30,149
Fairgrounds rent	27,361	29,299	-	29,299
Farm income	14,049	13,108	4,800	8,308
Interest on investments	32,042	31,967	25,000	6,967
<b>Total use of money and property</b>	<b>99,004</b>	<b>104,523</b>	<b>29,800</b>	<b>74,723</b>
Other:				
Other	41,007	33,348	-	33,348
Transfers in	7,461	5,132	-	5,132
<b>Total receipts</b>	<b>\$ 2,924,940</b>	<b>\$ 2,363,773</b>	<b>\$ 2,537,801</b>	<b>\$ (174,028)</b>

LANE COUNTY, KANSAS  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
<b>Expenditures:</b>				
<b>General government:</b>				
General and administrative:				
Personnel services	\$ 37,154	\$ 39,289	\$ 63,950	\$ (24,661)
Contractual services	260,834	267,964	360,000	(92,036)
Commodities	21,560	14,540	40,000	(25,460)
Capital outlay	9,588	49,297	50,000	(703)
Neighborhood revitalization	4,339	-	-	-
Total general and administrative	<u>333,475</u>	<u>371,090</u>	<u>513,950</u>	<u>(142,860)</u>
County Commission:				
Personnel services	36,700	37,695	38,500	(805)
Contractual services	22,246	28,044	40,000	(11,956)
Commodities	2,225	11,190	5,000	6,190
Capital outlay	-	-	5,000	(5,000)
Total County Commission	<u>61,171</u>	<u>76,929</u>	<u>88,500</u>	<u>(11,571)</u>
County Clerk:				
Personnel services	69,574	69,000	83,000	(14,000)
Contractual services	6,760	7,325	7,000	325
Commodities	2,922	3,427	4,000	(573)
Capital outlay	-	-	500	(500)
Total County Clerk	<u>79,256</u>	<u>79,752</u>	<u>94,500</u>	<u>(14,748)</u>
County Treasurer:				
Personnel services	76,387	75,751	80,000	(4,249)
Contractual services	12,618	11,173	12,000	(827)
Commodities	575	101	2,000	(1,899)
Total County Treasurer	<u>89,580</u>	<u>87,025</u>	<u>94,000</u>	<u>(6,975)</u>
Register of Deeds:				
Personnel services	54,332	56,100	56,000	100
Contractual services	4,966	3,832	5,500	(1,668)
Commodities	2,109	952	5,500	(4,548)
Capital outlay	540	114	-	114
Total Register of Deeds	<u>61,947</u>	<u>60,998</u>	<u>67,000</u>	<u>(6,002)</u>
Appraisal:				
Personnel services	54,788	64,699	62,000	2,699
Contractual services	31,323	19,752	34,500	(14,748)
Commodities	4,018	3,245	6,000	(2,755)
Capital outlay	62	15,162	3,500	11,662
Total appraisal	<u>90,191</u>	<u>102,858</u>	<u>106,000</u>	<u>(3,142)</u>

LANE COUNTY, KANSAS  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Election:				
Personnel services	\$ 3,004	\$ 3,154	\$ 3,500	\$ (346)
Contractual services	10,495	6,120	17,000	(10,880)
Commodities	3,099	753	10,000	(9,247)
Capital outlay	-	-	10,000	(10,000)
<b>Total election</b>	<b>16,598</b>	<b>10,027</b>	<b>40,500</b>	<b>(30,473)</b>
Fair:				
Contractual services	58,165	57,892	35,000	22,892
Commodities	4,559	2,536	8,543	(6,007)
Capital outlay	-	-	1,998	(1,998)
<b>Total fair</b>	<b>62,724</b>	<b>60,428</b>	<b>45,541</b>	<b>14,887</b>
Airport:				
Contractual services	2,629	47,390	200,000	(152,610)
Commodities	-	-	10,000	(10,000)
Capital outlay	69,847	69,847	69,847	-
<b>Total airport</b>	<b>72,476</b>	<b>117,237</b>	<b>279,847</b>	<b>(162,610)</b>
Transportation bus:				
Personnel services	9,115	8,447	13,000	(4,553)
Contractual services	4,072	2,829	5,000	(2,171)
Commodities	3,647	2,450	5,000	(2,550)
<b>Total transportation bus</b>	<b>16,834</b>	<b>13,726</b>	<b>23,000</b>	<b>(9,274)</b>
Other	939	747	2,600	(1,853)
Employee benefits:				
KPERS	153,752	145,219	182,500	(37,281)
Health insurance	641,393	595,792	858,000	(262,208)
Unemployment	-	17	20,000	(19,983)
FICA	131,452	136,014	150,712	(14,698)
Workers compensation	31,378	28,755	75,000	(46,245)
<b>Total employee benefits</b>	<b>957,975</b>	<b>905,797</b>	<b>1,286,212</b>	<b>(380,415)</b>

LANE COUNTY, KANSAS  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
Other agencies:				
Chamber of Commerce	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
City on a Hill	3,000	3,000	3,000	-
Conservation District	29,000	25,000	25,000	-
Western KS Child Advocacy Center	2,500	2,500	2,500	-
Joy Center/Senior Citizens Fdn.	47,644	25,000	25,000	-
Southwest KS Agency on Aging	600	600	600	-
Weather modification	15,000	-	-	-
<b>Total other agencies</b>	<b>100,244</b>	<b>58,600</b>	<b>58,600</b>	<b>-</b>
<b>Total general government</b>	<b>1,943,410</b>	<b>1,945,214</b>	<b>2,700,250</b>	<b>(755,036)</b>
Public safety:				
County Attorney:				
Personnel services	67,599	68,798	66,538	2,260
Contractual services	6,684	7,480	10,000	(2,520)
Commodities	1,332	822	1,800	(978)
Diversion	-	500	3,000	(2,500)
Capital outlay	-	-	1,000	(1,000)
<b>Total County Attorney</b>	<b>75,615</b>	<b>77,600</b>	<b>82,338</b>	<b>(4,738)</b>
Sheriff:				
Personnel services	393,410	-	-	-
Contractual services	56,686	-	-	-
Commodities	46,425	-	-	-
Capital outlay	49,806	-	-	-
<b>Total Sheriff</b>	<b>546,327</b>	<b>-</b>	<b>-</b>	<b>-</b>
District court:				
Contractual services	23,455	33,250	33,703	(453)
Commodities	2,830	1,454	-	1,454
Capital outlay	13,249	4,515	-	4,515
District expense - LE Co share	-	-	3,832	(3,832)
<b>Total district court</b>	<b>39,534</b>	<b>39,219</b>	<b>37,535</b>	<b>1,684</b>

LANE COUNTY, KANSAS  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
(continued)				
Emergency management:				
Personnel services	\$ 45,830	\$ 58,187	\$ 40,000	\$ 18,187
Contractual services	14,976	18,700	11,000	7,700
Commodities	7,349	14,188	6,000	8,188
Capital outlay	-	-	9,000	(9,000)
Total emergency management	<u>68,155</u>	<u>91,075</u>	<u>66,000</u>	<u>25,075</u>
<b>Total public safety</b>	<b><u>729,631</u></b>	<b><u>207,894</u></b>	<b><u>185,873</u></b>	<b><u>22,021</u></b>
Health and sanitation:				
Coroner	<u>3,541</u>	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>
Other agencies:				
Diamond View Estates	72,644	42,903	42,903	-
Mental health	<u>26,119</u>	<u>26,119</u>	<u>26,119</u>	<u>-</u>
Total other agencies	<u>98,763</u>	<u>69,022</u>	<u>69,022</u>	<u>-</u>
<b>Total health and sanitation</b>	<b><u>102,304</u></b>	<b><u>69,022</u></b>	<b><u>79,022</u></b>	<b><u>(10,000)</u></b>
Transfers out	<u>508,180</u>	<u>264,412</u>	<u>-</u>	<u>264,412</u>
<b>Total expenditures</b>	<b><u>\$ 3,283,525</u></b>	<b><u>\$ 2,486,542</u></b>	<b><u>\$ 2,965,145</u></b>	<b><u>\$ (478,603)</u></b>



LANE COUNTY, KANSAS  
Reconciliation of 2016 Tax Roll  
Regulatory Basis  
For the Year Ended December 31, 2017

2016 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	\$ 8,010,859
Supplemental tax roll	25,618
2016 taxes abated	<u>(35,906)</u>
2016 tax roll as adjusted	<u>\$ 8,000,571</u>
2016 Tax Roll Accounted For:	
2016 current tax collections	\$ 7,907,025
Delinquent taxes:	<u>93,546</u>
2016 total tax roll	<u>\$ 8,000,571</u>