

LANE COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended
December 31, 2019

LANE COUNTY, KANSAS
Regulatory Basis Financial Statement
For the Year Ended December 31, 2019

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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, 2019, 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

Lane County's 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 accordance with accounting principles generally accepted in the United States of America, the financial position of Lane County, Kansas, as of December 31, 2019, 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, 2019, 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.

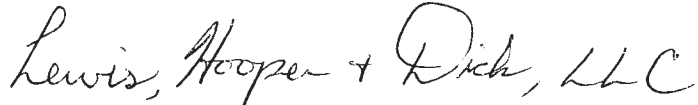
Other Matters

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, 2018, (not presented herein), and have issued our report thereon dated June 6, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019, (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 2018 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 2018 financial statement. The 2018 comparative information was subjected to the auditing

procedures applied in the audit of the 2018 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 financial statement or to the 2018 financial statement itself, and other additional procedures in accordance with auditing standards accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2018 financial statement as a whole.

A handwritten signature in cursive script that reads "Lewis, Hooper & Dick, LLC". The signature is written in black ink and is positioned above the printed name of the firm.

LEWIS, HOOPER & DICK, LLC

June 9, 2020

FINANCIAL
SECTION

LANE COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2019

<u>General Fund</u>	Unencumbered Cash (Deficit) 01/01/19	Receipts	Expenditures	Unencumbered Cash 12/31/19	Add Accounts Payable and Encumbrances	Treasurer's Cash 12/31/19
General	\$ 1,122,083	\$ 3,314,553	\$ 2,894,036	\$ 1,542,600	\$ 5,939	\$ 1,548,539
<u>Special Purpose Funds</u>						
Ambulance	99,145	293,661	293,888	98,918	1,839	100,757
Ambulance Equipment Reserve	-	45,000	-	45,000	-	45,000
Ambulance Donations	3,365	747	-	4,112	-	4,112
Capital Improvement Reserve	3,000,000	421,950	65,552	3,356,398	-	3,356,398
Concealed Weapons/Special Law Enforcement	13,791	2,079	-	15,870	-	15,870
County Attorney	5,860	78,276	83,263	873	1,097	1,970
County Health	30,716	295,173	259,732	66,157	811	66,968
Community Outreach Donations	-	1,000	512	488	-	488
Drug Forfeiture	450	-	-	450	-	450
Equipment Reserve	1,100,000	335,038	89,065	1,345,973	-	1,345,973
Emergency Management	12,139	293,367	252,438	53,068	356	53,424
Historical Society	-	20,003	20,000	3	-	3
Hospital	-	291,470	289,404	2,066	-	2,066
Lane County 911	29,030	56,143	48,881	36,292	-	36,292
Library	-	77,918	77,917	1	-	1
Mental Rehabilitation	-	24,012	24,012	-	-	-
Motor Vehicle Operating	10,889	22,780	24,973	8,696	-	8,696
Noxious Weed	25,938	157,743	159,421	24,260	28	24,288
Noxious Weed Capital Outlay	69,743	44,000	43,825	69,918	-	69,918
Oil & Gas Valuation Depletion Trust	1,359,497	14,200	-	1,373,697	-	1,373,697
Prosecuting Attorneys' Training	96	42	40	98	-	98
Public Works	372,748	923,876	1,127,913	168,711	16,148	184,859
County Clerk's Technology	6,037	1,435	-	7,472	-	7,472
Register of Deeds' Technology	31,569	5,901	2,432	35,038	-	35,038
County Treasurer's Technology	6,037	1,435	-	7,472	-	7,472
Rural Fire District	79,312	179,915	189,175	70,052	2,050	72,102
Rural Fire District Donations	13,536	1,607	12,119	3,024	-	3,024
Rural Fire District Equipment Reserve	161,645	128,400	75,531	214,514	-	214,514
Sheriff	42,831	591,557	580,658	53,730	7,415	61,145
Sheriff Asset Forfeiture	-	16,000	-	16,000	-	16,000
Sheriff Equipment Reserve	-	3,772	2,120	1,652	-	1,652
Special Drug and Alcohol	8,914	-	-	8,914	-	8,914
Special Machinery	917,708	53,959	17,600	954,067	-	954,067
Special Road and Bridge	1,161,056	510,000	221,779	1,449,277	-	1,449,277
Western Pyramid Public Health Region	(2,797)	41,582	35,465	3,320	-	3,320
Worthless Check	258	-	-	258	-	258
Total Special Purpose Funds	8,559,513	4,934,041	3,997,715	9,495,839	29,744	9,525,583
Total Reporting Entity (excluding Agency Funds) (memorandum only)	\$ 9,681,596	\$ 8,248,594	\$ 6,891,751	\$ 11,038,439	\$ 35,683	\$ 11,074,122
<u>Composition of Cash</u>						
Demand deposits:						
First National Bank					\$ 35,557	
First State Bank					11,836	
Total demand deposits						\$ 47,393
Time deposits:						
First National Bank					562,169	
First State Bank					14,472,704	
Total time deposits						15,034,873
Certificates of deposit:						
First State Bank					1,939,728	
Total certificates of deposit						1,939,728
Plus deposits in transit						44,605
Less outstanding checks						(309,869)
Total cash						16,756,730
Less Agency Accounts per Schedule 3						(5,682,608)
Total Reporting Entity's Treasurer's cash (excluding Agency Funds)						\$ 11,074,122

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, 2019

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, 2019

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, 2019

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, 2019, 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.

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LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

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. An amendment made to the original budget was approved by the governing body during the year, resulting in additional budget authority for the County Health fund of \$36,000 and the Sheriff fund of \$186,497.

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 Equipment Reserve
- Ambulance Donations
- Concealed Weapon/Special Law Enforcement
- Community Outreach Donations
- 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

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Sheriff Asset Forfeiture
Sheriff Equipment Reserve
Special Machinery
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.

There are no known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2019.

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	\$ 16,756,730
Total cash	\$ 16,756,730

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, 2019

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. All deposits were legally secured at December 31, 2019

At December 31, 2019, the County's carrying amount of deposits was \$16,756,730 and the bank balance was \$17,021,994. All of the bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$547,393 was covered by federal depository insurance, \$11,342,586 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of \$5,132,015 was unsecured under a designated peak period. 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	\$ 285,557	\$ 261,836
Pledged securities at market value	648,211	11,030,417
Total coverage	<u>\$ 933,768</u>	<u>\$ 11,292,253</u>
Funds on deposit	<u>\$ 597,726</u>	<u>\$ 16,424,268</u>
Funds at risk	<u>\$ -</u>	<u>\$ 5,132,015</u>

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, 2019.

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LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

3. Detailed notes on all funds (continued)

B. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	
General	Capital Improvement Reserve	19-120	\$ 346,782
General	County Attorney	79-2925c	5,000
General	Equipment Reserve	19-119	307,300
General	Special Road and Bridge	19-120	250,000
Ambulance	Ambulance Equipment Reserve	12-110d	45,000
Emergency Management	Sheriff		191,135
Motor Vehicle Operating	General	8-145	10,889
Noxious Weed	Noxious Weed Capital Outlay	2-1318	44,000
Public Works	Special Machinery	68-141g	4,000
Public Works	Special Road and Bridge	68-590	260,000
Rural Fire District	Rural Fire District Equipment Reserve	19-3601	<u>120,000</u>
Total			<u>\$ 1,584,106</u>

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 95 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 77 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.

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

4. Other information (continued)

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 paid time off (PTO) permits employees to accumulate PTO at a maximum rate of 12 hours per pay period. The maximum amount of PTO that may be accumulated is 480 hours, any amount over the maximum will be lost. Upon resignation, retirement or termination, employees shall be reimbursed for all accumulated PTO time, up to 480 hours.

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 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 for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Lane County, Kansas were \$146,568 for the year ended December 31, 2019.

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

4. Other information (continued)

D. Defined benefit pension plan (continued)

Net pension liability: At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,244,807. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 or can be obtained as described above.

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.

F. Subsequent events

Subsequent to December 31, 2019 the County approved the purchase of a 2019 International Prairie Wolf fire brush unit for \$206,000. The County also approved a bid of \$64,687 from Mid-Continental Restoration Co. to repair the outside of the Courthouse.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the County is located. It is unknown how long these conditions will last and what the complete financial effect will be to 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, 2019

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>			
General	\$ 3,501,991	\$ 2,894,036	\$ (607,955)
<u>Special Purpose Funds</u>			
Ambulance	301,200	293,888	(7,312)
Capital Improvement Reserve	2,860,843	65,552	(2,795,291)
County Attorney	84,328	83,263	(1,065)
County Health	297,813	259,732	(38,081)
Emergency Management	297,000	252,438	(44,562)
Historical Society	20,000	20,000	-
Hospital	289,404	289,404	-
Lane County 911	66,985	48,881	(18,104)
Library	77,950	77,917	(33)
Mental Rehabilitation	23,940	24,012	72
Noxious Weed	165,100	159,421	(5,679)
Noxious Weed Capital Outlay	69,743	43,825	(25,918)
Public Works	1,128,000	1,127,913	(87)
Rural Fire District	190,000	189,175	(825)
Sheriff	623,862	580,658	(43,204)
Special Drug and Alcohol	8,914	-	(8,914)
Special Road and Bridge	925,000	221,779	(703,221)

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
- *Economic Development Incentives

Public safety:

- *District court
- *Communications

Health and sanitation:

- *Coroner
- *Mental health

LANE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts:				
Taxes	\$ 2,414,205	\$ 3,024,406	\$ 3,029,899	\$ (5,493)
Intergovernmental revenue	38,941	52,178	20,624	31,554
Licenses and fees	75,427	83,014	26,000	57,014
Use of money and property	97,179	119,392	29,800	89,592
Other	30,120	24,674	-	24,674
Transfers in	12,020	10,889	-	10,889
Total receipts	2,667,892	3,314,553	\$ 3,106,323	\$ 208,230
Expenditures:				
General government:				
General and administrative	351,847	345,537	\$ 839,000	\$ (493,463)
County Commission	68,437	72,636	75,000	(2,364)
County Clerk	78,614	85,936	94,000	(8,064)
County Treasurer	94,956	105,571	98,000	7,571
Register of Deeds	61,220	53,128	74,000	(20,872)
Appraisal	118,971	110,143	124,000	(13,857)
Election	25,922	23,639	30,500	(6,861)
Fair	74,764	61,131	46,971	14,160
Airport	34,499	2,643	60,000	(57,357)
Transportation bus	13,870	14,717	23,000	(8,283)
Other	2,518	3,641	2,600	1,041
Employee benefits	867,313	941,144	1,277,500	(336,356)
Other agencies - general government	71,600	90,267	590,267	(500,000)
Public safety:				
District court	30,943	47,597	37,534	10,063
Communications	13,207	1,105	-	1,105
Health and sanitation:				
Coroner	-	-	10,000	(10,000)
Other agencies - health and sanitation	26,119	26,119	26,119	-
Transfers out	211,193	909,082	93,500	815,582
Total expenditures	2,145,993	2,894,036	\$ 3,501,991	\$ (607,955)
Receipts over expenditures	521,899	420,517		
Unencumbered cash, beginning of year	600,184	1,122,083		
Unencumbered cash, end of year	\$ 1,122,083	\$ 1,542,600		

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 Equipment Reserve:

This fund is used to account for monies reserved for future ambulance equipment as deemed necessary by the County Commissioners.

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 Attorney:

This fund is used to account for monies to carry out the operations of the County Attorney's office.

County Health:

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

Community Outreach Donations:

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

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.

Emergency Management:

This fund is used to account for monies to carry out the operations of the Emergency Management department.

Historical Society:

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

Special Purpose Funds

(continued)

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.

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.

Special Purpose Funds

(continued)

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 District.

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 District.

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.

Sheriff Asset Forfeiture:

This fund is used to account for monies from the sale of equipment and vehicles which the Sheriff's Office has impounded.

Sheriff Equipment Reserve:

This fund is used to account for monies from the Sheriff fund to be used for purchasing equipment for the 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.

Special Purpose Funds

(continued)

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 Equipment Reserve, Ambulance Donations, Concealed Weapon/Special Law Enforcement, Community Outreach Donations, 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, Sheriff Asset Forfeiture, Sheriff 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, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 196,903	\$ 171,406	\$ 185,233	\$ (13,827)
Motor vehicle	8,524	15,977	13,469	2,508
Delinquent property	1,265	7,316	-	7,316
User fees	90,657	92,275	55,000	37,275
Other	9,867	6,687	-	6,687
Total receipts	<u>307,216</u>	<u>293,661</u>	<u>\$ 253,702</u>	<u>\$ 39,959</u>
Expenditures:				
Health and sanitation:				
Personnel services	175,301	184,960	\$ 217,600	\$ (32,640)
Contractual services	30,632	31,098	27,000	4,098
Commodities	33,087	32,565	36,600	(4,035)
Capital outlay	56,674	265	20,000	(19,735)
Transfers out	-	45,000	-	45,000
Total expenditures	<u>295,694</u>	<u>293,888</u>	<u>\$ 301,200</u>	<u>\$ (7,312)</u>
Receipts over (under) expenditures	11,522	(227)		
Unencumbered cash, beginning of year	<u>87,623</u>	<u>99,145</u>		
Unencumbered cash, end of year	<u>\$ 99,145</u>	<u>\$ 98,918</u>		

LANE COUNTY, KANSAS
 Ambulance Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Transfers in	\$ -	\$ 45,000
Total receipts	<u>-</u>	<u>45,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	45,000
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 45,000</u>

LANE COUNTY, KANSAS
 Ambulance Donations Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Donations	<u>\$ 300</u>	<u>\$ 747</u>
Total receipts	<u>300</u>	<u>747</u>
Expenditures:		
Health and sanitation:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	300	747
Unencumbered cash, beginning of year	<u>3,065</u>	<u>3,365</u>
Unencumbered cash, end of year	<u><u>\$ 3,365</u></u>	<u><u>\$ 4,112</u></u>

LANE COUNTY, KANSAS
 Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 25	\$ 22	\$ -	\$ 22
Use of money and property	12,706	13,412	-	13,412
Other	75,805	61,734	-	61,734
Transfers in	160,793	346,782	-	346,782
Total receipts	<u>249,329</u>	<u>421,950</u>	<u>\$ -</u>	<u>\$ 421,950</u>
Expenditures:				
General government:				
Contractual	257	5,697	\$ -	\$ 5,697
Commodities	-	1,036	-	1,036
Capital outlay	113,678	58,819	2,860,843	(2,802,024)
Total expenditures	<u>113,935</u>	<u>65,552</u>	<u>\$ 2,860,843</u>	<u>\$ (2,795,291)</u>
Receipts over expenditures	135,394	356,398		
Unencumbered cash, beginning of year	<u>2,864,606</u>	<u>3,000,000</u>		
Unencumbered cash, end of year	<u>\$ 3,000,000</u>	<u>\$ 3,356,398</u>		

LANE COUNTY, KANSAS
 Concealed Weapons/Special Law Enforcement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	<u>\$ 2,186</u>	<u>\$ 2,079</u>
Total cash receipts	<u>2,186</u>	<u>2,079</u>
Expenditures:		
Public safety:		
Commodities	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	2,186	2,079
Unencumbered cash, beginning of year	<u>11,605</u>	<u>13,791</u>
Unencumbered cash, end of year	<u>\$ 13,791</u>	<u>\$ 15,870</u>

LANE COUNTY, KANSAS
 County Attorney Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 81,726	\$ 70,653	\$ 76,339	\$ (5,686)
Motor vehicle	-	-	5,586	(5,586)
Delinquent property	174	2,623	-	2,623
User fees	2,250	-	3,000	(3,000)
Transfers in	-	5,000	-	5,000
Total receipts	<u>84,150</u>	<u>78,276</u>	<u>\$ 84,925</u>	<u>\$ (6,649)</u>
Expenditures:				
Public safety:				
Personnel services	68,748	69,437	\$ 69,628	\$ (191)
Contractual services	8,853	9,988	9,100	888
Commodities	689	412	1,600	(1,188)
Capital outlay	-	527	1,000	(473)
Diversion	-	2,899	3,000	(101)
Total expenditures	<u>78,290</u>	<u>83,263</u>	<u>\$ 84,328</u>	<u>\$ (1,065)</u>
Receipts over (under) expenditures	5,860	(4,987)		
Unencumbered cash, beginning of year	-	5,860		
Unencumbered cash, end of year	<u>\$ 5,860</u>	<u>\$ 873</u>		

LANE COUNTY, KANSAS
 County Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 79,824	\$ 114,517	\$ 114,517	\$ -
Motor vehicle	2,538	5,963	4,594	1,369
Delinquent property	414	4,260	1,027	3,233
Intergovernmental revenue:				
State and federal aid	27,147	31,799	36,941	(5,142)
Licenses and fees	121,384	106,494	65,438	41,056
Senior care	43,407	32,140	30,134	2,006
Other	-	-	33,819	(33,819)
Total receipts	<u>274,714</u>	<u>295,173</u>	<u>\$ 286,470</u>	<u>\$ 8,703</u>
Expenditures:				
Health and sanitation:				
Personnel services	136,976	141,749	\$ 145,163	\$ (3,414)
Contractual services	41,838	40,695	48,150	(7,455)
Commodities	66,038	71,276	101,000	(29,724)
Capital outlay	<u>7,068</u>	<u>6,012</u>	<u>3,500</u>	<u>2,512</u>
Total expenditures	<u>251,920</u>	<u>259,732</u>	<u>\$ 297,813</u>	<u>\$ (38,081)</u>
Receipts over expenditures	22,794	35,441		
Unencumbered cash, beginning of year	<u>7,922</u>	<u>30,716</u>		
Unencumbered cash, end of year	<u>\$ 30,716</u>	<u>\$ 66,157</u>		

LANE COUNTY, KANSAS
 Community Outreach Donations Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ -	\$ 1,000
Total receipts	-	1,000
Expenditures:		
Health and sanitation:		
Commodities	-	512
Total expenditures	-	512
Receipts over expenditures	-	488
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 488

LANE COUNTY, KANSAS
 Drug Forfeiture Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<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, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Sale of County assets	\$ -	\$ 25,285
Reimbursements	-	2,453
Transfers in	50,400	307,300
Total receipts	<u>50,400</u>	<u>335,038</u>
Expenditures:		
Public works:		
Capital outlay	<u>7,287</u>	<u>89,065</u>
Total expenditures	<u>7,287</u>	<u>89,065</u>
Receipts over expenditures	43,113	245,973
Unencumbered cash, beginning of year	<u>1,056,887</u>	<u>1,100,000</u>
Unencumbered cash, end of year	<u>\$ 1,100,000</u>	<u>\$ 1,345,973</u>

LANE COUNTY, KANSAS
 Emergency Management Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 70,318	\$ 277,013	\$ 299,518	\$ (22,505)
Motor vehicle	-	-	4,808	(4,808)
Delinquent property	150	9,020	-	9,020
Intergovernmental revenue:				
State and federal aid	5,058	6,921	-	6,921
Other	-	413	-	413
Total receipts	<u>75,526</u>	<u>293,367</u>	<u>\$ 304,326</u>	<u>\$ (10,959)</u>
Expenditures:				
Emergency Management:				
Personnel services	41,686	42,432	\$ 45,000	(2,568)
Contractual services	15,689	12,375	17,000	(4,625)
Commodities	6,012	5,734	10,000	(4,266)
Capital outlay	-	762	10,000	(9,238)
Emergency Communications:				
Personnel services	-	-	180,000	(180,000)
Contractual services	-	-	5,000	(5,000)
Commodities	-	-	5,000	(5,000)
Capital outlay	-	-	25,000	(25,000)
Transfers out	-	191,135	-	191,135
Total expenditures	<u>63,387</u>	<u>252,438</u>	<u>\$ 297,000</u>	<u>\$ (44,562)</u>
Receipts over expenditures	12,139	40,929		
Unencumbered cash, beginning of year	-	12,139		
Unencumbered cash, end of year	<u>\$ 12,139</u>	<u>\$ 53,068</u>		

LANE COUNTY, KANSAS
 Historical Society Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 18,537	\$ 17,695	\$ 19,124	\$ (1,429)
Motor vehicle	924	1,562	1,267	295
Delinquent property	127	746	-	746
Total receipts	<u>19,588</u>	<u>20,003</u>	<u>\$ 20,391</u>	<u>\$ (388)</u>
Expenditures:				
General government:				
Contractual	<u>19,703</u>	<u>20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
Total expenditures	<u>19,703</u>	<u>20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	(115)	3		
Unencumbered cash, beginning of year	<u>115</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 3</u>		

LANE COUNTY, KANSAS
 Hospital Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 239,221	\$ 260,199	\$ 277,999	\$ (17,800)
Motor vehicle	12,721	20,425	16,363	4,062
Delinquent property	1,816	10,846	-	10,846
Total receipts	<u>253,758</u>	<u>291,470</u>	<u>\$ 294,362</u>	<u>\$ (2,892)</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>254,656</u>	<u>289,404</u>	<u>\$ 289,404</u>	<u>\$ -</u>
Total expenditures	<u>254,656</u>	<u>289,404</u>	<u>\$ 289,404</u>	<u>\$ -</u>
Receipts over (under) expenditures	(898)	2,066		
Unencumbered cash, beginning of year	<u>898</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 2,066</u>		

LANE COUNTY, KANSAS
 Lane County 911 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
911 collections	\$ 52,425	\$ 56,143	\$ 39,000	\$ 17,143
Total receipts	<u>52,425</u>	<u>56,143</u>	<u>\$ 39,000</u>	<u>\$ 17,143</u>
Expenditures:				
General government:				
Contractual services	61,551	47,556	\$ 51,000	\$ (3,444)
Commodities	1,829	1,325	-	1,325
Capital outlay	-	-	15,985	(15,985)
Total expenditures	<u>63,380</u>	<u>48,881</u>	<u>\$ 66,985</u>	<u>\$ (18,104)</u>
Receipts over (under) expenditures	(10,955)	7,262		
Unencumbered cash, beginning of year	<u>39,985</u>	<u>29,030</u>		
Unencumbered cash, end of year	<u>\$ 29,030</u>	<u>\$ 36,292</u>		

LANE COUNTY, KANSAS
 Library Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 70,879	\$ 69,044	\$ 74,642	\$ (5,598)
Motor vehicle	3,560	5,970	4,846	1,124
Delinquent property	493	2,904	-	2,904
Total receipts	<u>74,932</u>	<u>77,918</u>	<u>\$ 79,488</u>	<u>\$ (1,570)</u>
Expenditures:				
General government:				
Contractual	<u>75,241</u>	<u>77,917</u>	<u>\$ 77,950</u>	<u>\$ (33)</u>
Total expenditures	<u>75,241</u>	<u>77,917</u>	<u>\$ 77,950</u>	<u>\$ (33)</u>
Receipts over (under) expenditures	(309)	1		
Unencumbered cash, beginning of year	<u>309</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 1</u>		

LANE COUNTY, KANSAS
 Mental Rehabilitation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 19,932	\$ 21,423	\$ 23,168	\$ (1,745)
Motor vehicle	1,060	1,701	1,362	339
Delinquent property	147	888	-	888
Total receipts	<u>21,139</u>	<u>24,012</u>	<u>\$ 24,530</u>	<u>\$ (518)</u>
Expenditures:				
General government:				
Contractual	<u>21,139</u>	<u>24,012</u>	<u>\$ 23,940</u>	<u>\$ 72</u>
Total expenditures	<u>21,139</u>	<u>24,012</u>	<u>\$ 23,940</u>	<u>\$ 72</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

LANE COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 36,476	\$ 22,780
Total receipts	<u>36,476</u>	<u>22,780</u>
Expenditures:		
General government:		
Personnel services	8,303	3,632
Commodities	17,284	10,452
Transfers out	<u>12,020</u>	<u>10,889</u>
Total expenditures	<u>37,607</u>	<u>24,973</u>
Receipts under expenditures	(1,131)	(2,193)
Unencumbered cash, beginning of year	<u>12,020</u>	<u>10,889</u>
Unencumbered cash, end of year	<u>\$ 10,889</u>	<u>\$ 8,696</u>

LANE COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ -	\$ 54,138	\$ 58,563	\$ (4,425)
Delinquent property	20	1,696	-	1,696
Sales	70,902	101,909	85,000	16,909
Transfers in	40,000	-	-	-
Total receipts	<u>110,922</u>	<u>157,743</u>	<u>\$ 143,563</u>	<u>\$ 14,180</u>
Expenditures:				
Public works:				
Personnel services	37,000	38,079	\$ 40,000	\$ (1,921)
Contractual services	2,885	3,965	5,100	(1,135)
Commodities	92,442	73,377	100,000	(26,623)
Capital outlay	-	-	20,000	(20,000)
Transfers out	-	44,000	-	44,000
Total expenditures	<u>132,327</u>	<u>159,421</u>	<u>\$ 165,100</u>	<u>\$ (5,679)</u>
Receipts under expenditures	(21,405)	(1,678)		
Unencumbered cash, beginning of year	<u>47,343</u>	<u>25,938</u>		
Unencumbered cash, end of year	<u>\$ 25,938</u>	<u>\$ 24,260</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, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts:				
Transfers in	\$ -	\$ 44,000	\$ -	\$ 44,000
Total receipts	<u>-</u>	<u>44,000</u>	<u>\$ -</u>	<u>\$ 44,000</u>
Expenditures:				
Public works:				
Capital outlay	-	43,825	\$ 69,743	\$ (25,918)
Transfers out	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>40,000</u>	<u>43,825</u>	<u>\$ 69,743</u>	<u>\$ (25,918)</u>
Receipts over (under) expenditures	(40,000)	175		
Unencumbered cash, beginning of year	<u>109,743</u>	<u>69,743</u>		
Unencumbered cash, end of year	<u>\$ 69,743</u>	<u>\$ 69,918</u>		

LANE COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 5,310	\$ 14,200
Total receipts	<u>5,310</u>	<u>14,200</u>
Expenditures:		
Transfers out	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	5,310	14,200
Unencumbered cash, beginning of year	<u>1,354,187</u>	<u>1,359,497</u>
Unencumbered cash, end of year	<u>\$ 1,359,497</u>	<u>\$ 1,373,697</u>

LANE COUNTY, KANSAS
 Prosecuting Attorneys' Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	<u>\$ 234</u>	<u>\$ 42</u>
Total receipts	<u>234</u>	<u>42</u>
Expenditures:		
Public safety:		
Contractual services	115	-
Commodities	<u>122</u>	<u>40</u>
Total expenditures	<u>237</u>	<u>40</u>
Receipts over (under) expenditures	(3)	2
Unencumbered cash, beginning of year	<u>99</u>	<u>96</u>
Unencumbered cash, end of year	<u>\$ 96</u>	<u>\$ 98</u>

LANE COUNTY, KANSAS
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,116,822	\$ 567,081	\$ 612,550	\$ (45,469)
Motor vehicle	45,387	88,815	76,378	12,437
Delinquent property	7,035	28,699	-	28,699
Intergovernmental revenues	213,883	217,036	188,370	28,666
Sale of County assets	27,200	-	-	-
Fees	20,068	17,853	-	17,853
Other	37,351	4,392	-	4,392
Total receipts	<u>1,467,746</u>	<u>923,876</u>	<u>\$ 877,298</u>	<u>\$ 46,578</u>
Expenditures:				
Public works:				
Personnel services	490,212	523,202	\$ 566,000	\$ (42,798)
Contractual services	44,602	45,774	198,000	(152,226)
Commodities	315,484	294,937	364,000	(69,063)
Transfers out	516,500	264,000	-	264,000
Total expenditures	<u>1,366,798</u>	<u>1,127,913</u>	<u>\$ 1,128,000</u>	<u>\$ (87)</u>
Receipts over (under) expenditures	100,948	(204,037)		
Unencumbered cash, beginning of year	<u>271,800</u>	<u>372,748</u>		
Unencumbered cash, end of year	<u>\$ 372,748</u>	<u>\$ 168,711</u>		

LANE COUNTY, KANSAS
 County Clerk's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Fees	<u>\$ 1,517</u>	<u>\$ 1,435</u>
Total receipts	<u>1,517</u>	<u>1,435</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,517	1,435
Unencumbered cash, beginning of year	<u>4,520</u>	<u>6,037</u>
Unencumbered cash, end of year	<u>\$ 6,037</u>	<u>\$ 7,472</u>

LANE COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 6,073	\$ 5,740
Use of money and property	180	161
Total receipts	<u>6,253</u>	<u>5,901</u>
Expenditures:		
General government:		
Capital outlay	<u>13,918</u>	<u>2,432</u>
Total expenditures	<u>13,918</u>	<u>2,432</u>
Receipts over (under) expenditures	(7,665)	3,469
Unencumbered cash, beginning of year	<u>39,234</u>	<u>31,569</u>
Unencumbered cash, end of year	<u>\$ 31,569</u>	<u>\$ 35,038</u>

LANE COUNTY, KANSAS
 County Treasurer's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 1,517	\$ 1,435
Total receipts	<u>1,517</u>	<u>1,435</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,517	1,435
Unencumbered cash, beginning of year	<u>4,520</u>	<u>6,037</u>
Unencumbered cash, end of year	<u>\$ 6,037</u>	<u>\$ 7,472</u>

LANE COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 160,532	\$ 166,640	\$ 168,005	\$ (1,365)
Motor vehicle	4,419	7,158	6,069	1,089
Delinquent property	582	5,588	-	5,588
Other	3,008	529	-	529
Total receipts	<u>168,541</u>	<u>179,915</u>	<u>\$ 174,074</u>	<u>\$ 5,841</u>
Expenditures:				
Public safety:				
Personnel services	21,243	27,816	\$ 40,000	\$ (12,184)
Contractual services	26,467	11,253	50,000	(38,747)
Commodities	24,480	18,716	60,000	(41,284)
Capital outlay	44,874	11,390	40,000	(28,610)
Transfers out	-	120,000	-	120,000
Total expenditures	<u>117,064</u>	<u>189,175</u>	<u>\$ 190,000</u>	<u>\$ (825)</u>
Receipts over (under) expenditures	51,477	(9,260)		
Unencumbered cash, beginning of year	<u>27,835</u>	<u>79,312</u>		
Unencumbered cash, end of year	<u>\$ 79,312</u>	<u>\$ 70,052</u>		

LANE COUNTY, KANSAS
 Rural Fire District Donations Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Donations	<u>\$ 17,058</u>	<u>\$ 1,607</u>
Total receipts	<u>17,058</u>	<u>1,607</u>
Expenditures:		
Public safety:		
Commodities	<u>9,565</u>	<u>12,119</u>
Total expenditures	<u>9,565</u>	<u>12,119</u>
Receipts over (under) expenditures	7,493	(10,512)
Unencumbered cash, beginning of year	<u>6,043</u>	<u>13,536</u>
Unencumbered cash, end of year	<u>\$ 13,536</u>	<u>\$ 3,024</u>

LANE COUNTY, KANSAS
 Rural Fire District Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ 60,000	\$ -
Sale of District assets	-	8,400
Transfer in	-	120,000
Total receipts	<u>60,000</u>	<u>128,400</u>
Expenditures:		
Public safety:		
Capital outlay	-	75,531
Total expenditures	<u>-</u>	<u>75,531</u>
Receipts over expenditures	60,000	52,869
Unencumbered cash, beginning of year	<u>101,645</u>	<u>161,645</u>
Unencumbered cash, end of year	<u>\$ 161,645</u>	<u>\$ 214,514</u>

LANE COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 188,220	\$ 207,121	\$ 207,121	\$ -
Motor vehicle	-	16,398	13,164	3,234
Delinquent property	1,723	9,020	3,146	5,874
Intergovernmental revenue:				
State and federal aid	2,000	-	-	-
Officers' fees	1,674	1,715	1,465	250
Contract law	165,000	165,000	165,000	-
Other	24,848	1,168	-	1,168
Transfers in	-	191,135	191,135	-
Total receipts	<u>383,465</u>	<u>591,557</u>	<u>\$ 581,031</u>	<u>\$ 10,526</u>
Expenditures:				
Public safety:				
Personnel services	410,644	417,771	\$ 480,000	\$ (62,229)
Contractual services	68,934	82,472	59,100	23,372
Commodities	43,759	52,404	59,762	(7,358)
Capital outlay	32,818	28,011	25,000	3,011
Total expenditures	<u>556,155</u>	<u>580,658</u>	<u>\$ 623,862</u>	<u>\$ (43,204)</u>
Receipts over (under) expenditures	(172,690)	10,899		
Unencumbered cash, beginning of year	<u>215,521</u>	<u>42,831</u>		
Unencumbered cash, end of year	<u>\$ 42,831</u>	<u>\$ 53,730</u>		

LANE COUNTY, KANSAS
 Sheriff Asset Forfeiture
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Other	\$ -	\$ 16,000
Total receipts	<u>-</u>	<u>16,000</u>
Expenditures:		
Public safety:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	16,000
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 16,000</u>

LANE COUNTY, KANSAS
 Sheriff Equipment Reserve
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ -	\$ 2,172
Sale of County assets	-	1,600
Total receipts	-	3,772
Expenditures:		
Public safety:		
Capital outlay	-	2,120
Total expenditures	-	2,120
Receipts over expenditures	-	1,652
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 1,652

LANE COUNTY, KANSAS
 Special Drug and Alcohol Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

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

LANE COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Insurance proceeds	\$ -	\$ 49,959
Transfers in	173,250	4,000
Total receipts	<u>173,250</u>	<u>53,959</u>
Expenditures:		
Public works:		
Capital outlay	<u>235,458</u>	<u>17,600</u>
Total expenditures	<u>235,458</u>	<u>17,600</u>
Receipts over (under) expenditures	(62,208)	36,359
Unencumbered cash, beginning of year	<u>979,916</u>	<u>917,708</u>
Unencumbered cash, end of year	<u>\$ 917,708</u>	<u>\$ 954,067</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, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts:				
Transfers in	\$ 343,250	\$ 510,000	\$ -	\$ 510,000
Total receipts	<u>343,250</u>	<u>510,000</u>	<u>\$ -</u>	<u>\$ 510,000</u>
Expenditures:				
Public works:				
Contractual	107,194	120,791	\$ 925,000	\$ (804,209)
Commodities	-	100,988	-	100,988
Total expenditures	<u>107,194</u>	<u>221,779</u>	<u>\$ 925,000</u>	<u>\$ (703,221)</u>
Receipts over expenditures	236,056	288,221		
Unencumbered cash, beginning of year	<u>925,000</u>	<u>1,161,056</u>		
Unencumbered cash, end of year	<u>\$ 1,161,056</u>	<u>\$ 1,449,277</u>		

LANE COUNTY, KANSAS
 Western Pyramid Public Health Region Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 27,300	\$ 41,582
Total receipts	<u>27,300</u>	<u>41,582</u>
Expenditures:		
Public safety:		
Contractual services	33,010	35,465
Commodities	<u>120</u>	<u>-</u>
Total expenditures	<u>33,130</u>	<u>35,465</u>
Receipts over (under) expenditures	(5,830)	6,117
Unencumbered cash (deficit), beginning of year	<u>3,033</u>	<u>(2,797)</u>
Unencumbered cash (deficit), end of year	<u>\$ (2,797)</u>	<u>\$ 3,320</u>

LANE COUNTY, KANSAS
 Worthless Check Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<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><u>\$ 258</u></u>	<u><u>\$ 258</u></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, 2019

	Balance 01/01/19	Receipts	Disburse- ments	Balance 12/31/19
Agency Funds:				
District Court	\$ 8,252	\$ 60,669	\$ 58,300	\$ 10,621
Law Library	19,632	1,312	3,056	17,888
Sheriff	2,659	3,105	2,396	3,368
County Treasurer:				
Driver's License	29	5,813	5,834	8
Mortgage Registration Fees	977	2,870	2,922	925
Payroll Clearing	-	1,293,707	1,293,707	-
Wildlife and Parks	-	5,215	5,215	-
Motor Vehicle Fees and Sales Tax Collections	148,538	1,139,974	1,280,241	8,271
Tax Collections	6,056,285	8,808,481	9,223,254	5,641,512
Tax Distributions	-	4,097,413	4,097,398	15
	<u>\$ 6,236,372</u>	<u>\$ 15,418,559</u>	<u>\$ 15,972,323</u>	<u>\$ 5,682,608</u>
Total	<u>\$ 6,236,372</u>	<u>\$ 15,418,559</u>	<u>\$ 15,972,323</u>	<u>\$ 5,682,608</u>

Other Supplemental Information

LANE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 2,250,510	\$ 2,661,744	\$ 2,870,548	\$ (208,804)
Motor vehicle	123,659	200,241	159,351	40,890
Delinquent property	15,363	106,518	-	106,518
Interest and fees:				
Delinquent	24,673	55,903	-	55,903
Total taxes	<u>2,414,205</u>	<u>3,024,406</u>	<u>3,029,899</u>	<u>(5,493)</u>
Intergovernmental revenue:				
State and federal aid	19,297	11,192	-	11,192
Mineral production tax	18,249	38,060	20,000	18,060
Local alcoholic liquor tax	1,395	2,926	624	2,302
Total intergovernmental revenue	<u>38,941</u>	<u>52,178</u>	<u>20,624</u>	<u>31,554</u>
Licenses and fees:				
Mini Bus collections	882	870	4,000	(3,130)
Officers' fees	73,107	81,721	22,000	59,721
Permits and fees	1,438	423	-	423
Total licenses and fees	<u>75,427</u>	<u>83,014</u>	<u>26,000</u>	<u>57,014</u>
Use of money and property:				
Fairgrounds rent	31,397	24,408	-	24,408
Farm income	28,051	50,738	4,800	45,938
Interest on investments	37,731	44,246	25,000	19,246
Total use of money and property	<u>97,179</u>	<u>119,392</u>	<u>29,800</u>	<u>89,592</u>
Other:				
Other	30,120	24,674	-	24,674
Transfers in	12,020	10,889	-	10,889
Total receipts	<u>\$ 2,667,892</u>	<u>\$ 3,314,553</u>	<u>\$ 3,106,323</u>	<u>\$ 208,230</u>

LANE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 32,624	\$ 50,767	\$ 350,000	\$ (299,233)
Contractual services	301,202	270,885	399,000	(128,115)
Commodities	18,021	23,355	40,000	(16,645)
Capital outlay	-	530	50,000	(49,470)
Total general and administrative	<u>351,847</u>	<u>345,537</u>	<u>839,000</u>	<u>(493,463)</u>
County Commission:				
Personnel services	42,912	37,971	39,000	(1,029)
Contractual services	19,568	34,274	31,000	3,274
Commodities	5,957	391	5,000	(4,609)
Total County Commission	<u>68,437</u>	<u>72,636</u>	<u>75,000</u>	<u>(2,364)</u>
County Clerk:				
Personnel services	69,402	76,503	83,000	(6,497)
Contractual services	6,403	6,205	7,000	(795)
Commodities	2,809	3,228	4,000	(772)
Total County Clerk	<u>78,614</u>	<u>85,936</u>	<u>94,000</u>	<u>(8,064)</u>
County Treasurer:				
Personnel services	82,002	92,425	84,000	8,425
Contractual services	11,839	12,093	12,000	93
Commodities	1,115	1,053	2,000	(947)
Total County Treasurer	<u>94,956</u>	<u>105,571</u>	<u>98,000</u>	<u>7,571</u>
Register of Deeds:				
Personnel services	57,878	46,843	60,000	(13,157)
Contractual services	1,563	4,249	7,000	(2,751)
Commodities	1,779	2,036	7,000	(4,964)
Total Register of Deeds	<u>61,220</u>	<u>53,128</u>	<u>74,000</u>	<u>(20,872)</u>
Appraisal:				
Personnel services	75,293	84,697	85,000	(303)
Contractual services	37,218	18,402	30,000	(11,598)
Commodities	6,460	5,324	6,000	(676)
Capital outlay	-	1,720	3,000	(1,280)
Total appraisal	<u>118,971</u>	<u>110,143</u>	<u>124,000</u>	<u>(13,857)</u>

LANE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Election:				
Personnel services	\$ 3,530	\$ 3,840	\$ 3,500	\$ 340
Contractual services	18,510	10,938	17,000	(6,062)
Commodities	3,882	8,861	10,000	(1,139)
Total election	<u>25,922</u>	<u>23,639</u>	<u>30,500</u>	<u>(6,861)</u>
Fair:				
Contractual services	60,890	51,086	35,000	16,086
Commodities	13,874	10,045	8,600	1,445
Capital outlay	-	-	3,371	(3,371)
Total fair	<u>74,764</u>	<u>61,131</u>	<u>46,971</u>	<u>14,160</u>
Airport:				
Contractual services	34,366	2,643	50,000	(47,357)
Commodities	133	-	10,000	(10,000)
Total airport	<u>34,499</u>	<u>2,643</u>	<u>60,000</u>	<u>(57,357)</u>
Transportation bus:				
Personnel services	9,132	10,392	13,000	(2,608)
Contractual services	2,290	2,155	5,000	(2,845)
Commodities	2,448	2,170	5,000	(2,830)
Total transportation bus	<u>13,870</u>	<u>14,717</u>	<u>23,000</u>	<u>(8,283)</u>
Other	<u>2,518</u>	<u>3,641</u>	<u>2,600</u>	<u>1,041</u>
Employee benefits:				
KPERs	151,233	163,011	182,500	(19,489)
Health insurance	551,798	606,269	850,000	(243,731)
Unemployment	107	2,928	20,000	(17,072)
FICA	133,679	139,517	150,000	(10,483)
Workers compensation	30,496	29,419	75,000	(45,581)
Total employee benefits	<u>867,313</u>	<u>941,144</u>	<u>1,277,500</u>	<u>(336,356)</u>
Other agencies:				
Chamber of Commerce	2,500	2,500	2,500	-
City on a Hill	3,000	3,000	3,000	-
Conservation District	25,000	25,000	25,000	-
Western KS Child Advocacy Center	2,500	2,500	2,500	-
Joy Center/Senior Citizens Fdn.	38,000	46,348	46,348	-
Southwest KS Agency on Aging	600	500	500	-
Economic Development Incentives	-	10,419	510,419	(500,000)
Total other agencies	<u>71,600</u>	<u>90,267</u>	<u>590,267</u>	<u>(500,000)</u>
Total general government	<u>1,864,531</u>	<u>1,910,133</u>	<u>3,334,838</u>	<u>(1,424,705)</u>

LANE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Public safety:				
District court:				
Contractual services	\$ 28,701	\$ 42,948	\$ 33,702	\$ 9,246
Commodities	1,033	1,107	-	1,107
Capital outlay	1,209	3,542	-	3,542
District expense - LE Co share	-	-	3,832	(3,832)
Total district court	30,943	47,597	37,534	10,063
Communications	13,207	1,105	-	1,105
Total public safety	44,150	48,702	37,534	11,168
Health and sanitation:				
Coroner	-	-	10,000	(10,000)
Other agencies:				
Mental health	26,119	26,119	26,119	-
Total health and sanitation	26,119	26,119	36,119	(10,000)
Transfers out	211,193	909,082	93,500	815,582
Total expenditures	\$ 2,145,993	\$ 2,894,036	\$ 3,501,991	\$ (607,955)

LANE COUNTY, KANSAS
Reconciliation of 2018 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2019

2018 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	\$ 8,995,529
Supplemental tax roll	63,902
2018 taxes abated	<u>(416,494)</u>
2018 tax roll as adjusted	<u>\$ 8,642,937</u>
2018 Tax Roll Accounted For:	
2018 current tax collections	\$ 8,293,014
Delinquent taxes:	<u>349,923</u>
2018 total tax roll	<u>\$ 8,642,937</u>