

LANE COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended
December 31, 2021

LANE COUNTY, KANSAS
Regulatory Basis Financial Statement
For the Year Ended December 31, 2021

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FINANCIAL
SECTION



INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Lane County Courthouse
Dighton, Kansas 67839

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Lane County, Kansas, as of and for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise Lane County's basic financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Lane County, Kansas, as of December 31, 2021, 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.

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 section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Lane County, Kansas, as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Lane County, Kansas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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, on the basis of accounting practices prescribed or permitted by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws, 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 and pervasive.

Responsibilities of Management 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* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws; 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the *Kansas Municipal Audit and Accounting Guide* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and the *Kansas Municipal Audit and Accounting Guide*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 Lane County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lane County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered balances that collectively comprises the County's basic financial statement. 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 purposes 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

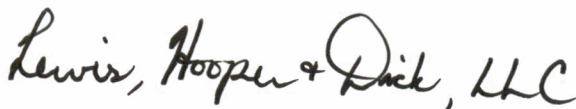
Kansas Municipal Audit and Accounting Guide. The other supplemental information (Schedules 4 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting 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 and the *Kansas Municipal Audit and Accounting Guide*. In our opinion, the accompanying supplementary 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.

Other Information

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, 2020, (not presented herein), and have issued our report thereon dated May 27, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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: <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021, (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 2020 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 2020 financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 financial statement or to the 2020 financial statement itself, and other additional procedures in accordance with auditing standards accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 financial statement as a whole.

Management is responsible for the other information included in the financial statement. The other information comprises the other supplemental information section but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



LEWIS, HOOPER & DICK, LLC

May 11, 2022

Financial Statement

LANE COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2021

	Unencumbered Cash 01/01/21	Receipts	Expenditures	Unencumbered Cash (Deficit) 12/31/21	Add Accounts Payable and Encumbrances	Treasurer's Cash 12/31/21
General	\$ 1,504,301	\$ 2,386,338	\$ 2,539,420	\$ 1,351,219	\$ 20,600	\$ 1,371,819
Special Purpose Funds						
Ambulance	89,153	269,575	302,794	55,934	1,835	57,769
Ambulance Equipment Reserve	93,631	51,882	25,503	120,010	-	120,010
Ambulance Donations	4,737	-	-	4,737	-	4,737
American Rescue Plan Act (ARPA)	-	149,206	1,491	147,715	-	147,715
Capital Improvement Reserve	3,700,020	1,054,558	1,652,136	3,102,442	63,928	3,166,370
Concealed Weapons/Special Law Enforcement	17,842	2,441	7,473	12,810	6,500	19,310
County Attorney	1,724	80,190	77,251	4,663	297	4,960
County Health	143,102	355,311	249,618	248,795	3,403	252,198
Community Outreach Donations	840	900	716	1,024	717	1,741
Drug Forfeiture	450	-	-	450	-	450
Equipment Reserve	1,193,745	166,800	69,277	1,291,268	8,764	1,300,032
Emergency Management	56,872	39,651	70,999	25,524	1,578	27,102
Hospital	-	265,156	265,156	-	-	-
Lane County 911	59,577	59,963	49,478	70,062	-	70,062
Library	1	70,839	70,839	1	-	1
Lynn Schriock Legacy	30,875	44,128	49,777	25,226	-	25,226
Motor Vehicle Operating	5,687	21,421	22,482	4,626	-	4,626
Noxious Weed	35,085	160,579	166,565	29,099	17,351	46,450
Noxious Weed Capital Outlay	69,918	-	-	69,918	-	69,918
Oil & Gas Valuation Depletion Trust	1,385,555	9,729	-	1,395,284	-	1,395,284
Prosecuting Attorneys' Training	222	168	106	284	-	284
Public Works	164,213	1,190,708	1,108,960	245,961	14,881	260,842
County Clerk's Technology	7,964	1,354	-	9,318	-	9,318
Register of Deeds' Technology	43,349	5,683	626	48,406	-	48,406
County Treasurer's Technology	2,167	1,365	-	3,532	-	3,532
Rural Fire District	45,211	98,694	127,505	16,400	4,294	20,694
Rural Fire District Donations	8,819	200	637	8,382	-	8,382
Rural Fire District Equipment Reserve	174,514	30,000	-	204,514	-	204,514
Sheriff	51,020	527,478	577,317	1,181	8,550	9,731
Sheriff Asset Forfeiture	2,600	-	-	2,600	-	2,600
Sheriff Equipment Reserve	26,795	4,900	17,706	13,989	-	13,989
Special Drug and Alcohol	7,914	-	1,110	6,804	-	6,804
Special Machinery	954,067	75,000	133,908	895,159	-	895,159
Special Road and Bridge	1,445,382	205,071	202,714	1,447,739	16,202	1,463,941
Western Pyramid Public Health Region	2,761	35,482	41,387	(3,144)	4,840	1,696
Worthless Check	258	-	-	258	-	258
Total Special Purpose Funds	9,826,070	4,978,432	5,293,531	9,510,971	153,140	9,664,111
Total Reporting Entity (excluding Agency Funds) (memorandum only)	\$ 11,330,371	\$ 7,364,770	\$ 7,832,951	\$ 10,862,190	\$ 173,740	\$ 11,035,930
Composition of Cash						
Demand deposits:						
First National Bank					\$ 24,032	
First State Bank					6,557	
Total demand deposits						\$ 30,589
Time deposits:						
First National Bank					450,617	
First State Bank					14,407,108	
Total time deposits						14,857,725
Certificates of deposit:						
First State Bank					1,980,842	
Total certificates of deposit						1,980,842
Plus deposits in transit						48,467
Less outstanding checks						(66,780)
Total cash						16,850,843
Less Agency Accounts per Schedule 3						(5,814,913)
						\$ 11,035,930

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, 2021

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, 2021

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 – 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 – 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, 2021

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, 2021, 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, 2021

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 Sheriff fund of \$56,595. There was also a qualifying budget adjustment made to the Noxious Weed fund for \$38,741 due to additional chemical sales during the year.

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.

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
- American Rescue Plan Act (ARPA)
- Concealed Weapon/Special Law Enforcement
- Community Outreach Donations
- Drug Forfeiture
- Equipment Reserve
- Lynn Schriock Legacy
- Motor Vehicle Operating
- Oil & Gas Valuation Depletion Trust

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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
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, 2021, although there was a deficit cash balance of \$3,144 in the Western Pyramid Public Health Region fund, which is a grant fund operating on a reimbursement basis.

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	<u>\$ 16,850,843</u>
Total cash	<u><u>\$ 16,850,843</u></u>

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.

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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 K.S.A. 9-1405.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance 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, 2021.

At December 31, 2021, the County's carrying amount of deposits was \$16,850,843 and the bank balance was \$16,869,156. All of the bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$530,589 was covered by federal depository insurance, \$10,332,938 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of \$6,005,629 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	\$ 274,032	\$ 256,557
Pledged securities at market value	675,804	10,132,321
Total coverage	\$ 949,836	\$ 10,388,878
Funds on deposit	\$ 474,649	\$ 16,394,507
Funds at risk	\$ -	\$ 6,005,629

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, 2021.

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

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	\$	259,577
General	Equipment Reserve	19-119		155,500
General	Sheriff			51,000
Ambulance	Ambulance Equipment Reserve	12-110d		51,000
Emergency Management	Equipment Reserve	19-119		10,000
Motor Vehicle Operating	General	8-145		5,687
Public Works	Special Machinery	68-141g		75,000
Public Works	Special Road and Bridge	68-590		175,000
Rural Fire District	Rural Fire District Equipment Reserve	19-3601		<u>30,000</u>
Total			\$	<u>812,764</u>

C. Capital projects in process

Capital project authorizations, with approved change orders compared to disbursements and accounts payable to date from inception are as follows at December 31, 2021:

Project	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Courthouse windows and entrances	\$ 287,810	\$ 287,810	\$ -
Lane County Feeder's road project	1,252,469	1,241,788	-
Concrete crushing	46,760	-	46,760

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 101 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.

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

4. Other information (continued)

A. Risk management (continued)

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.

B. Post-employment health care benefits

Other post-employment benefits

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

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

Death and disability other post-employment benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

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.

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

4. Other information (continued)

D. Defined benefit pension plan (continued)

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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Lane County, Kansas were \$136,373 for the year ended December 31, 2021.

Net pension liability: At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$971,161. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 non-employer 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.

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

4. Other information (continued)

F. COVID-19

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020 the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation and the impact on the County’s financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity on future fiscal years.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of 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, 2021

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 2,925,325	\$ -	\$ 2,925,325	\$ 2,539,420	\$ (385,905)
<u>Special Purpose Funds</u>					
Ambulance	303,600	-	303,600	302,794	(806)
Capital Improvement Reserve	4,090,941	-	4,090,941	1,652,136	(2,438,805)
County Attorney	84,716	-	84,716	77,251	(7,465)
County Health	264,512	-	264,512	249,618	(14,894)
Emergency Management	72,000	-	72,000	70,999	(1,001)
Hospital	268,051	-	268,051	265,156	(2,895)
Lane County 911	63,292	-	63,292	49,478	(13,814)
Library	70,853	-	70,853	70,839	(14)
Noxious Weed	140,000	38,741	178,741	166,565	(12,176)
Noxious Weed Capital Outlay	69,918	-	69,918	-	(69,918)
Public Works	1,137,000	-	1,137,000	1,108,960	(28,040)
Rural Fire District	130,403	-	130,403	127,505	(2,898)
Sheriff	587,205	-	587,205	577,317	(9,888)
Special Drug and Alcohol	8,914	-	8,914	1,110	(7,804)
Special Road and Bridge	1,449,277	-	1,449,277	202,714	(1,246,563)

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
- *Employee benefits
- *Chamber of Commerce
- *City on a Hill
- *Conservation District
- *Economic development incentives
- *Historical Society
- *Joy Center/Senior Citizens Fdn.
- *Southwest KS Agency on Aging
- *Western KS Child Advocacy Center
- *Other

Public safety:

- *Sheriff inmate medical
- *District court

Health and sanitation:

- *Coroner
- *Mental health
- *Mental health rehabilitation

LANE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts:				
Taxes	\$ 2,425,813	\$ 2,115,754	\$ 2,061,450	\$ 54,304
Intergovernmental receipts	44,034	27,384	24,981	2,403
Licenses and fees	74,101	77,030	26,000	51,030
Use of money and property	98,694	117,318	4,800	112,518
Other	37,173	43,165	-	43,165
Transfers in	8,696	5,687	-	5,687
Total receipts	2,688,511	2,386,338	\$ 2,117,231	\$ 269,107
Expenditures:				
General government:				
General and administrative	312,681	376,337	\$ 443,000	\$ (66,663)
County Commission	45,741	47,868	67,500	(19,632)
County Clerk	78,445	83,268	92,000	(8,732)
County Treasurer	101,509	103,598	99,200	4,398
Register of Deeds	46,538	46,889	58,000	(11,111)
Appraisal	112,144	107,877	125,680	(17,803)
Election	26,564	16,753	23,000	(6,247)
Fair	37,128	59,916	42,000	17,916
Airport	3,081	2,364	30,000	(27,636)
Transportation bus	16,763	22,837	21,000	1,837
Employee benefits	1,043,899	884,626	1,127,500	(242,874)
Other agencies - general government	125,776	215,933	305,375	(89,442)
Public safety:				
Sheriff inmate medical	13,169	18,522	-	18,522
District court	48,335	36,958	37,534	(576)
Health and sanitation:				
Coroner	5,641	3,261	10,000	(6,739)
Other agencies - health and sanitation	49,459	46,336	46,336	-
Transfers out	659,937	466,077	397,200	68,877
Total expenditures	2,726,810	2,539,420	\$ 2,925,325	\$ (385,905)
Receipts under expenditures	(38,299)	(153,082)		
Unencumbered cash, beginning of year	1,542,600	1,504,301		
Unencumbered cash, end of year	<u>\$ 1,504,301</u>	<u>\$ 1,351,219</u>		

Special Purpose Funds

Fund Descriptions

Special Purpose Funds are used to account for specific receipts 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.

American Rescue Plan Act (ARPA):

This fund is used to account for monies received from the State of Kansas through the American Rescue Plan Act (ARPA) program.

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.

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.

Lynn Schriock Legacy:

This fund is used to account for monies received through the Lynn Schriock Estate.

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 department 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, American Rescue Plan Act (ARPA), Concealed Weapon/Special Law Enforcement, Community Outreach Donations, Drug Forfeiture, Equipment Reserve, Lynn Schriock Legacy, 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, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 193,088	\$ 182,615	\$ 189,863	\$ (7,248)
Motor vehicle	8,546	11,713	11,154	559
Delinquent property	1,429	2,429	-	2,429
Intergovernmental receipts	500	-	-	-
User fees	88,441	65,345	55,000	10,345
Other	1,175	7,473	-	7,473
Total receipts	<u>293,179</u>	<u>269,575</u>	<u>\$ 256,017</u>	<u>\$ 13,558</u>
Expenditures:				
Health and sanitation:				
Personnel services	193,907	204,108	\$ 224,200	\$ (20,092)
Contractual services	23,327	27,158	24,900	2,258
Commodities	19,787	19,929	39,500	(19,571)
Capital outlay	5,923	599	15,000	(14,401)
Transfers out	60,000	51,000	-	51,000
Total expenditures	<u>302,944</u>	<u>302,794</u>	<u>\$ 303,600</u>	<u>\$ (806)</u>
Receipts under expenditures	(9,765)	(33,219)		
Unencumbered cash, beginning of year	<u>98,918</u>	<u>89,153</u>		
Unencumbered cash, end of year	<u>\$ 89,153</u>	<u>\$ 55,934</u>		

LANE COUNTY, KANSAS
 Ambulance Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Intergovernmental receipts	\$ 20,000	\$ -
Other	-	882
Transfers in	<u>60,000</u>	<u>51,000</u>
Total receipts	<u>80,000</u>	<u>51,882</u>
Expenditures:		
Health and sanitation:		
Capital outlay	<u>31,369</u>	<u>25,503</u>
Total expenditures	<u>31,369</u>	<u>25,503</u>
Receipts over expenditures	48,631	26,379
Unencumbered cash, beginning of year	<u>45,000</u>	<u>93,631</u>
Unencumbered cash, end of year	<u>\$ 93,631</u>	<u>\$ 120,010</u>

LANE COUNTY, KANSAS
 Ambulance Donations Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Donations	<u>\$ 625</u>	<u>\$ -</u>
Total receipts	<u>625</u>	<u>-</u>
Expenditures:		
Health and sanitation:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	625	-
Unencumbered cash, beginning of year	<u>4,112</u>	<u>4,737</u>
Unencumbered cash, end of year	<u><u>\$ 4,737</u></u>	<u><u>\$ 4,737</u></u>

LANE COUNTY, KANSAS
 American Rescue Plan Act (ARPA) Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Intergovernmental receipts	\$ -	\$ 149,206
Total receipts	<u>-</u>	<u>149,206</u>
Expenditures:		
General government:		
Contractual services	<u>-</u>	<u>1,491</u>
Total expenditures	<u>-</u>	<u>1,491</u>
Receipts over expenditures	-	147,715
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 147,715</u>

LANE COUNTY, KANSAS
 Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ -	\$ 4	\$ -	\$ 4
Intergovernmental receipts	-	770,000	-	770,000
Use of money and property	14,446	13,471	-	13,471
Other	-	11,506	-	11,506
Transfers in	490,537	259,577	253,700	5,877
Total receipts	<u>504,983</u>	<u>1,054,558</u>	<u>\$ 253,700</u>	<u>\$ 800,858</u>
Expenditures:				
General government:				
Contractual	47,860	-	\$ -	\$ -
Commodities	19,265	-	-	-
Capital outlay	94,236	1,652,136	4,090,941	(2,438,805)
Total expenditures	<u>161,361</u>	<u>1,652,136</u>	<u>\$ 4,090,941</u>	<u>\$ (2,438,805)</u>
Receipts over (under) expenditures	343,622	(597,578)		
Unencumbered cash, beginning of year	<u>3,356,398</u>	<u>3,700,020</u>		
Unencumbered cash, end of year	<u>\$ 3,700,020</u>	<u>\$ 3,102,442</u>		

LANE COUNTY, KANSAS
 Concealed Weapons/Special Law Enforcement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,972	\$ 2,441
Total cash receipts	<u>1,972</u>	<u>2,441</u>
Expenditures:		
Public safety:		
Commodities	<u>-</u>	<u>7,473</u>
Total expenditures	<u>-</u>	<u>7,473</u>
Receipts over (under) expenditures	1,972	(5,032)
Unencumbered cash, beginning of year	<u>15,870</u>	<u>17,842</u>
Unencumbered cash, end of year	<u>\$ 17,842</u>	<u>\$ 12,810</u>

LANE COUNTY, KANSAS
 County Attorney Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 75,623	\$ 74,360	\$ 77,307	\$ (2,947)
Motor vehicle	3,527	4,678	4,370	308
Delinquent property	524	901	-	901
User fees	-	-	3,000	(3,000)
Other	-	251	-	251
Total receipts	<u>79,674</u>	<u>80,190</u>	<u>\$ 84,677</u>	<u>\$ (4,487)</u>
Expenditures:				
Public safety:				
Personnel services	69,436	69,448	\$ 71,716	\$ (2,268)
Contractual services	9,085	6,519	8,100	(1,581)
Commodities	302	744	1,400	(656)
Capital outlay	-	-	500	(500)
Diversion	-	540	3,000	(2,460)
Total expenditures	<u>78,823</u>	<u>77,251</u>	<u>\$ 84,716</u>	<u>\$ (7,465)</u>
Receipts over expenditures	851	2,939		
Unencumbered cash, beginning of year	<u>873</u>	<u>1,724</u>		
Unencumbered cash, end of year	<u>\$ 1,724</u>	<u>\$ 4,663</u>		

LANE COUNTY, KANSAS
 County Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 117,312	\$ 117,807	\$ 122,502	\$ (4,695)
Motor vehicle	5,277	7,383	6,777	606
Delinquent property	803	1,409	-	1,409
Intergovernmental receipts:				
State and Federal aid	61,517	98,722	31,543	67,179
User fees	96,321	93,727	50,000	43,727
Senior care	33,556	35,738	30,000	5,738
Other	3,218	525	-	525
Total receipts	<u>318,004</u>	<u>355,311</u>	<u>\$ 240,822</u>	<u>\$ 114,489</u>
Expenditures:				
Health and sanitation:				
Personnel services	148,048	162,510	\$ 163,870	\$ (1,360)
Contractual services	25,135	36,974	38,700	(1,726)
Commodities	64,226	47,930	57,100	(9,170)
Capital outlay	3,650	2,204	4,842	(2,638)
Total expenditures	<u>241,059</u>	<u>249,618</u>	<u>\$ 264,512</u>	<u>\$ (14,894)</u>
Receipts over expenditures	76,945	105,693		
Unencumbered cash, beginning of year	<u>66,157</u>	<u>143,102</u>		
Unencumbered cash, end of year	<u>\$ 143,102</u>	<u>\$ 248,795</u>		

LANE COUNTY, KANSAS
 Community Outreach Donations Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Donations	<u>\$ 1,250</u>	<u>\$ 900</u>
Total receipts	<u>1,250</u>	<u>900</u>
Expenditures:		
Health and sanitation:		
Commodities	<u>898</u>	<u>716</u>
Total expenditures	<u>898</u>	<u>716</u>
Receipts over expenditures	352	184
Unencumbered cash, beginning of year	<u>488</u>	<u>840</u>
Unencumbered cash, end of year	<u><u>\$ 840</u></u>	<u><u>\$ 1,024</u></u>

LANE COUNTY, KANSAS
 Drug Forfeiture Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

LANE COUNTY, KANSAS
 Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Reimbursements	\$ 90,000	\$ 1,300
Transfers in	<u>169,400</u>	<u>165,500</u>
Total receipts	<u>259,400</u>	<u>166,800</u>
Expenditures:		
General government:		
Capital outlay	<u>411,628</u>	<u>69,277</u>
Total expenditures	<u>411,628</u>	<u>69,277</u>
Receipts over (under) expenditures	(152,228)	97,523
Unencumbered cash, beginning of year	<u>1,345,973</u>	<u>1,193,745</u>
Unencumbered cash, end of year	<u>\$ 1,193,745</u>	<u>\$ 1,291,268</u>

LANE COUNTY, KANSAS
 Emergency Management Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 39,159	\$ 29,853	\$ 31,050	\$ (1,197)
Motor vehicle	11,737	8,593	2,259	6,334
Delinquent property	1,147	1,185	-	1,185
Intergovernmental receipts:				
State and federal aid	8,056	-	-	-
Other	235	20	-	20
Total receipts	<u>60,334</u>	<u>39,651</u>	<u>\$ 33,309</u>	<u>\$ 6,342</u>
Expenditures:				
Emergency Management:				
Personnel services	44,410	44,483	\$ 44,000	\$ 483
Contractual services	9,173	10,930	15,000	(4,070)
Commodities	2,857	4,984	8,000	(3,016)
Capital outlay	90	602	5,000	(4,398)
Transfers out	-	10,000	-	10,000
Total expenditures	<u>56,530</u>	<u>70,999</u>	<u>\$ 72,000</u>	<u>\$ (1,001)</u>
Receipts over (under) expenditures	3,804	(31,348)		
Unencumbered cash, beginning of year	<u>53,068</u>	<u>56,872</u>		
Unencumbered cash, end of year	<u>\$ 56,872</u>	<u>\$ 25,524</u>		

LANE COUNTY, KANSAS
 Hospital Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 269,944	\$ 244,852	\$ 254,598	\$ (9,746)
Motor vehicle	12,474	16,903	15,593	1,310
Delinquent property	2,024	3,401	-	3,401
Total receipts	<u>284,442</u>	<u>265,156</u>	<u>\$ 270,191</u>	<u>\$ (5,035)</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>286,508</u>	<u>265,156</u>	<u>\$ 268,051</u>	<u>\$ (2,895)</u>
Total expenditures	<u>286,508</u>	<u>265,156</u>	<u>\$ 268,051</u>	<u>\$ (2,895)</u>
Receipts under expenditures	(2,066)	-		
Unencumbered cash, beginning of year	<u>2,066</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

LANE COUNTY, KANSAS
Lane County 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
911 collections	\$ 63,891	\$ 59,963	\$ 39,000	\$ 20,963
Total receipts	<u>63,891</u>	<u>59,963</u>	<u>\$ 39,000</u>	<u>\$ 20,963</u>
Expenditures:				
General government:				
Contractual services	37,131	37,831	\$ 51,000	\$ (13,169)
Commodities	3,475	11,647	-	11,647
Capital outlay	-	-	12,292	(12,292)
Total expenditures	<u>40,606</u>	<u>49,478</u>	<u>\$ 63,292</u>	<u>\$ (13,814)</u>
Receipts over expenditures	23,285	10,485		
Unencumbered cash, beginning of year	<u>36,292</u>	<u>59,577</u>		
Unencumbered cash, end of year	<u>\$ 59,577</u>	<u>\$ 70,062</u>		

LANE COUNTY, KANSAS
 Library Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 72,120	\$ 65,419	\$ 68,023	\$ (2,604)
Motor vehicle	3,372	4,504	4,166	338
Delinquent property	552	916	-	916
Total receipts	<u>76,044</u>	<u>70,839</u>	<u>\$ 72,189</u>	<u>\$ (1,350)</u>
Expenditures:				
General government:				
Contractual	<u>76,044</u>	<u>70,839</u>	<u>\$ 70,853</u>	<u>\$ (14)</u>
Total expenditures	<u>76,044</u>	<u>70,839</u>	<u>\$ 70,853</u>	<u>\$ (14)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	<u>1</u>	<u>1</u>		
Unencumbered cash, end of year	<u>\$ 1</u>	<u>\$ 1</u>		

LANE COUNTY, KANSAS
 Lynn Schriock Legacy Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Lease income	<u>\$ 45,596</u>	<u>\$ 44,128</u>
Total receipts	<u>45,596</u>	<u>44,128</u>
Expenditures:		
Contractual	<u>14,721</u>	<u>49,777</u>
Total expenditures	<u>14,721</u>	<u>49,777</u>
Receipts over (under) expenditures	30,875	(5,649)
Unencumbered cash, beginning of year	<u>-</u>	<u>30,875</u>
Unencumbered cash, end of year	<u><u>\$ 30,875</u></u>	<u><u>\$ 25,226</u></u>

LANE COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	<u>\$ 19,232</u>	<u>\$ 21,421</u>
Total receipts	<u>19,232</u>	<u>21,421</u>
Expenditures:		
General government:		
Personnel services	7,234	6,440
Commodities	6,311	10,355
Transfers out	<u>8,696</u>	<u>5,687</u>
Total expenditures	<u>22,241</u>	<u>22,482</u>
Receipts under expenditures	(3,009)	(1,061)
Unencumbered cash, beginning of year	<u>8,696</u>	<u>5,687</u>
Unencumbered cash, end of year	<u><u>\$ 5,687</u></u>	<u><u>\$ 4,626</u></u>

LANE COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 57,077	\$ 29,860	\$ 31,023	\$ (1,163)
Motor vehicle	2,179	3,552	3,295	257
Delinquent property	310	500	-	500
Sales	<u>76,994</u>	<u>126,667</u>	<u>123,741</u>	<u>2,926</u>
Total receipts	<u>136,560</u>	<u>160,579</u>	<u>\$ 158,059</u>	<u>\$ 2,520</u>
Expenditures:				
Public works:				
Personnel services	37,175	26,656	\$ 30,000	\$ (3,344)
Contractual services	2,106	3,329	10,000	(6,671)
Commodities	<u>86,454</u>	<u>136,580</u>	<u>138,741</u>	<u>(2,161)</u>
Total expenditures	<u>125,735</u>	<u>166,565</u>	<u>\$ 178,741</u>	<u>\$ (12,176)</u>
Receipts over (under) expenditures	10,825	(5,986)		
Unencumbered cash, beginning of year	<u>24,260</u>	<u>35,085</u>		
Unencumbered cash, end of year	<u>\$ 35,085</u>	<u>\$ 29,099</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, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfers in	\$ -	\$ -	\$ -	\$ -
Total receipts	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Public works:				
Capital outlay	-	-	\$ 69,918	\$ (69,918)
Total expenditures	<u>-</u>	<u>-</u>	<u>\$ 69,918</u>	<u>\$ (69,918)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	<u>69,918</u>	<u>69,918</u>		
Unencumbered cash, end of year	<u>\$ 69,918</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, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Use of money and property	<u>\$ 11,858</u>	<u>\$ 9,729</u>
Total receipts	<u>11,858</u>	<u>9,729</u>
Expenditures:		
Transfers out	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	11,858	9,729
Unencumbered cash, beginning of year	<u>1,373,697</u>	<u>1,385,555</u>
Unencumbered cash, end of year	<u>\$ 1,385,555</u>	<u>\$ 1,395,284</u>

LANE COUNTY, KANSAS
 Prosecuting Attorneys' Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	<u>\$ 124</u>	<u>\$ 168</u>
Total receipts	<u>124</u>	<u>168</u>
Expenditures:		
Public safety:		
Commodities	<u>-</u>	<u>106</u>
Total expenditures	<u>-</u>	<u>106</u>
Receipts over expenditures	124	62
Unencumbered cash, beginning of year	<u>98</u>	<u>222</u>
Unencumbered cash, end of year	<u><u>\$ 222</u></u>	<u><u>\$ 284</u></u>

LANE COUNTY, KANSAS
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 831,524	\$ 861,106	\$ 895,427	\$ (34,321)
Motor vehicle	32,164	46,043	48,034	(1,991)
Delinquent property	6,080	10,855	-	10,855
Intergovernmental receipts	201,108	200,738	151,412	49,326
Sale of County assets	14,185	48,275	-	48,275
Fees	17,495	20,950	-	20,950
Other	2,293	2,741	-	2,741
Total receipts	<u>1,104,849</u>	<u>1,190,708</u>	<u>\$ 1,094,873</u>	<u>\$ 95,835</u>
Expenditures:				
Public works:				
Personnel services	456,885	437,665	\$ 549,000	\$ (111,335)
Contractual services	36,969	35,295	372,000	(336,705)
Commodities	235,877	386,000	216,000	170,000
Transfers out	379,616	250,000	-	250,000
Total expenditures	<u>1,109,347</u>	<u>1,108,960</u>	<u>\$ 1,137,000</u>	<u>\$ (28,040)</u>
Receipts over (under) expenditures	(4,498)	81,748		
Unencumbered cash, beginning of year	<u>168,711</u>	<u>164,213</u>		
Unencumbered cash, end of year	<u>\$ 164,213</u>	<u>\$ 245,961</u>		

LANE COUNTY, KANSAS
 County Clerk's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Fees	<u>\$ 1,595</u>	<u>\$ 1,354</u>
Total receipts	<u>1,595</u>	<u>1,354</u>
Expenditures:		
General government:		
Capital outlay	<u>1,103</u>	<u>-</u>
Total expenditures	<u>1,103</u>	<u>-</u>
Receipts over expenditures	492	1,354
Unencumbered cash, beginning of year	<u>7,472</u>	<u>7,964</u>
Unencumbered cash, end of year	<u><u>\$ 7,964</u></u>	<u><u>\$ 9,318</u></u>

LANE COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 6,288	\$ 5,478
Use of money and property	162	205
Transfers in	2,400	-
Total receipts	8,850	5,683
Expenditures:		
General government:		
Capital outlay	539	626
Total expenditures	539	626
Receipts over expenditures	8,311	5,057
Unencumbered cash, beginning of year	35,038	43,349
Unencumbered cash, end of year	\$ 43,349	\$ 48,406

LANE COUNTY, KANSAS
 County Treasurer's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 1,579	\$ 1,365
Total receipts	<u>1,579</u>	<u>1,365</u>
Expenditures:		
General government:		
Capital outlay	<u>6,884</u>	<u>-</u>
Total expenditures	<u>6,884</u>	<u>-</u>
Receipts over (under) expenditures	(5,305)	1,365
Unencumbered cash, beginning of year	<u>7,472</u>	<u>2,167</u>
Unencumbered cash, end of year	<u>\$ 2,167</u>	<u>\$ 3,532</u>

LANE COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 85,173	\$ 87,109	\$ 90,188	\$ (3,079)
Motor vehicle	4,418	4,769	3,613	1,156
Delinquent property	741	605	-	605
Intergovernmental receipts	-	4,064	-	4,064
Other	4,358	2,147	-	2,147
Total receipts	<u>94,690</u>	<u>98,694</u>	<u>\$ 93,801</u>	<u>\$ 4,893</u>
Expenditures:				
Public safety:				
Personnel services	32,138	32,330	\$ 35,000	\$ (2,670)
Contractual services	12,917	25,036	50,000	(24,964)
Commodities	20,496	32,998	35,403	(2,405)
Capital outlay	3,980	7,141	10,000	(2,859)
Transfers out	50,000	30,000	-	30,000
Total expenditures	<u>119,531</u>	<u>127,505</u>	<u>\$ 130,403</u>	<u>\$ (2,898)</u>
Receipts under expenditures	(24,841)	(28,811)		
Unencumbered cash, beginning of year	<u>70,052</u>	<u>45,211</u>		
Unencumbered cash, end of year	<u>\$ 45,211</u>	<u>\$ 16,400</u>		

LANE COUNTY, KANSAS
 Rural Fire District Donations Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Intergovernmental receipts	\$ 6,534	\$ -
Donations	<u>7,150</u>	<u>200</u>
Total receipts	<u>13,684</u>	<u>200</u>
Expenditures:		
Public safety:		
Commodities	<u>7,889</u>	<u>637</u>
Total expenditures	<u>7,889</u>	<u>637</u>
Receipts over (under) expenditures	5,795	(437)
Unencumbered cash, beginning of year	<u>3,024</u>	<u>8,819</u>
Unencumbered cash, end of year	<u>\$ 8,819</u>	<u>\$ 8,382</u>

LANE COUNTY, KANSAS
Rural Fire District Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer in	\$ 50,000	\$ 30,000
Total receipts	50,000	30,000
Expenditures:		
Public safety:		
Capital outlay	90,000	-
Total expenditures	90,000	-
Receipts over (under) expenditures	(40,000)	30,000
Unencumbered cash, beginning of year	214,514	174,514
Unencumbered cash, end of year	\$ 174,514	\$ 204,514

LANE COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 408,062	\$ 296,866	\$ 296,866	\$ -
Motor vehicle	9,912	20,777	20,777	-
Delinquent property	2,343	3,932	3,931	1
Officers' fees	625	735	735	-
Contract law	148,500	148,500	148,500	-
Other	842	5,668	-	5,668
Transfers in	-	51,000	75,000	(24,000)
Total receipts	<u>570,284</u>	<u>527,478</u>	<u>\$ 545,809</u>	<u>\$ (18,331)</u>
Expenditures:				
Public safety:				
Personnel services	379,175	416,769	\$ 417,840	\$ (1,071)
Contractual services	117,779	109,566	97,438	12,128
Commodities	51,040	50,982	56,927	(5,945)
Contingencies	-	-	15,000	(15,000)
Transfers out	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>572,994</u>	<u>577,317</u>	<u>\$ 587,205</u>	<u>\$ (9,888)</u>
Receipts under expenditures	(2,710)	(49,839)		
Unencumbered cash, beginning of year	<u>53,730</u>	<u>51,020</u>		
Unencumbered cash, end of year	<u>\$ 51,020</u>	<u>\$ 1,181</u>		

LANE COUNTY, KANSAS
 Sheriff Asset Forfeiture
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<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:		
Capital outlay	11,000	-
Transfers out	<u>2,400</u>	<u>-</u>
Total expenditures	<u>13,400</u>	<u>-</u>
Receipts under expenditures	(13,400)	-
Unencumbered cash, beginning of year	<u>16,000</u>	<u>2,600</u>
Unencumbered cash, end of year	<u><u>\$ 2,600</u></u>	<u><u>\$ 2,600</u></u>

LANE COUNTY, KANSAS
 Sheriff Equipment Reserve
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ 1,205	\$ -
Sale of County assets	-	4,900
Transfers in	25,000	-
Total receipts	<u>26,205</u>	<u>4,900</u>
Expenditures:		
Public safety:		
Capital outlay	<u>1,062</u>	<u>17,706</u>
Total expenditures	<u>1,062</u>	<u>17,706</u>
Receipts over (under) expenditures	25,143	(12,806)
Unencumbered cash, beginning of year	<u>1,652</u>	<u>26,795</u>
Unencumbered cash, end of year	<u>\$ 26,795</u>	<u>\$ 13,989</u>

LANE COUNTY, KANSAS
Special Drug and Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental receipts	\$ -	\$ -	\$ -	\$ -
Total receipts	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
General government:				
Contractual	1,000	-	\$ 8,914	\$ (8,914)
Commodities	<u>-</u>	<u>1,110</u>	<u>-</u>	<u>1,110</u>
Total expenditures	<u>1,000</u>	<u>1,110</u>	<u>\$ 8,914</u>	<u>\$ (7,804)</u>
Receipts under expenditures	(1,000)	(1,110)		
Unencumbered cash, beginning of year	<u>8,914</u>	<u>7,914</u>		
Unencumbered cash, end of year	<u>\$ 7,914</u>	<u>\$ 6,804</u>		

LANE COUNTY, KANSAS
 Special Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Transfers in	<u>\$ 86,866</u>	<u>\$ 75,000</u>
Total receipts	<u>86,866</u>	<u>75,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>86,866</u>	<u>133,908</u>
Total expenditures	<u>86,866</u>	<u>133,908</u>
Receipts over (under) expenditures	-	(58,908)
Unencumbered cash, beginning of year	<u>954,067</u>	<u>954,067</u>
Unencumbered cash, end of year	<u><u>\$ 954,067</u></u>	<u><u>\$ 895,159</u></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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental receipts				
State and federal aid	\$ -	\$ 30,071	\$ -	\$ 30,071
Transfers in	292,750	175,000	-	175,000
Total receipts	292,750	205,071	\$ -	\$ 205,071
Expenditures:				
Public works:				
Contractual	296,645	202,714	\$ 1,449,277	\$ (1,246,563)
Total expenditures	296,645	202,714	\$ 1,449,277	\$ (1,246,563)
Receipts over (under) expenditures	(3,895)	2,357		
Unencumbered cash, beginning of year	1,449,277	1,445,382		
Unencumbered cash, end of year	\$ 1,445,382	\$ 1,447,739		

LANE COUNTY, KANSAS
 Western Pyramid Public Health Region Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Actual
Receipts:		
Intergovernmental receipts		
State and federal aid	\$ 40,380	\$ 35,482
Total receipts	<u>40,380</u>	<u>35,482</u>
Expenditures:		
Public safety:		
Contractual services	<u>40,939</u>	<u>41,387</u>
Total expenditures	<u>40,939</u>	<u>41,387</u>
Receipts under expenditures	(559)	(5,905)
Unencumbered cash, beginning of year	<u>3,320</u>	<u>2,761</u>
Unencumbered cash (deficit), end of year	<u>\$ 2,761</u>	<u>\$ (3,144)</u>

LANE COUNTY, KANSAS
 Worthless Check Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Transfer to General	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	258	258
Unencumbered cash, end of year	\$ 258	\$ 258

Agency Funds

Fund 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, 2021

	Balance 01/01/21	Receipts	Disburse- ments	Balance 12/31/21
Agency Funds:				
District Court	\$ 6,179	\$ 101,756	\$ 103,324	\$ 4,611
Law Library	15,049	1,283	3,616	12,716
Sheriff	4,060	2,860	2,016	4,904
County Treasurer:				
Driver's License	-	3,917	3,913	4
Mortgage Registration Fees	406	2,731	1,695	1,442
Payroll Clearing	-	1,186,779	1,186,779	-
Wildlife and Parks	-	5,262	5,262	-
Motor Vehicle Fees and Sales Tax Collections	137,047	1,240,393	1,224,064	153,376
Tax Collections	5,321,954	8,510,643	8,194,737	5,637,860
Tax Distributions	-	3,881,944	3,881,944	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 5,484,695</u>	<u>\$ 14,937,568</u>	<u>\$ 14,607,350</u>	<u>\$ 5,814,913</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, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 2,255,585	\$ 1,858,924	\$ 1,927,877	\$ (68,953)
Motor vehicle	127,766	155,615	133,573	22,042
Delinquent property	18,863	29,596	-	29,596
Interest and fees:				
Delinquent	23,599	71,619	-	71,619
Total taxes	<u>2,425,813</u>	<u>2,115,754</u>	<u>2,061,450</u>	<u>54,304</u>
Intergovernmental receipts:				
State and federal aid	6,526	77	-	77
Mineral production tax	30,470	18,746	20,000	(1,254)
Local alcoholic liquor tax	7,038	8,561	4,981	3,580
Total intergovernmental receipts	<u>44,034</u>	<u>27,384</u>	<u>24,981</u>	<u>2,403</u>
Licenses and fees:				
Mini Bus collections	769	1,090	4,000	(2,910)
Officers' fees	73,070	75,846	22,000	53,846
Permits and fees	262	94	-	94
Total licenses and fees	<u>74,101</u>	<u>77,030</u>	<u>26,000</u>	<u>51,030</u>
Use of money and property:				
Fairgrounds rent	16,810	23,793	-	23,793
Farm income	36,724	45,430	4,800	40,630
Interest on investments	45,160	48,095	-	48,095
Total use of money and property	<u>98,694</u>	<u>117,318</u>	<u>4,800</u>	<u>112,518</u>
Other	<u>37,173</u>	<u>43,165</u>	<u>-</u>	<u>43,165</u>
Transfers in	<u>8,696</u>	<u>5,687</u>	<u>-</u>	<u>5,687</u>
Total receipts	<u>\$ 2,688,511</u>	<u>\$ 2,386,338</u>	<u>\$ 2,117,231</u>	<u>\$ 269,107</u>

LANE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 28,979	\$ 31,734	\$ 38,000	\$ (6,266)
Contractual services	264,864	310,894	295,000	15,894
Commodities	18,838	15,314	60,000	(44,686)
Capital outlay	-	18,395	50,000	(31,605)
Total general and administrative	312,681	376,337	443,000	(66,663)
County Commission:				
Personnel services	38,002	33,123	35,100	(1,977)
Contractual services	5,165	14,388	27,900	(13,512)
Commodities	2,574	357	4,500	(4,143)
Total County Commission	45,741	47,868	67,500	(19,632)
County Clerk:				
Personnel services	73,704	76,296	81,000	(4,704)
Contractual services	3,098	3,070	7,000	(3,930)
Commodities	1,643	3,902	4,000	(98)
Total County Clerk	78,445	83,268	92,000	(8,732)
County Treasurer:				
Personnel services	89,379	89,422	85,200	4,222
Contractual services	11,939	12,853	12,000	853
Commodities	191	1,323	2,000	(677)
Total County Treasurer	101,509	103,598	99,200	4,398
Register of Deeds:				
Personnel services	42,311	42,835	48,000	(5,165)
Contractual services	1,922	1,221	5,000	(3,779)
Commodities	2,305	2,833	5,000	(2,167)
Total Register of Deeds	46,538	46,889	58,000	(11,111)
Appraisal:				
Personnel services	86,888	90,029	92,680	(2,651)
Contractual services	22,555	14,529	24,000	(9,471)
Commodities	2,508	3,319	6,000	(2,681)
Capital outlay	193	-	3,000	(3,000)
Total appraisal	112,144	107,877	125,680	(17,803)

LANE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
Election:				
Personnel services	\$ 4,238	\$ 4,280	\$ 4,500	\$ (220)
Contractual services	17,666	10,406	13,500	(3,094)
Commodities	4,660	2,067	5,000	(2,933)
Total election	26,564	16,753	23,000	(6,247)
Fair:				
Contractual services	35,605	57,598	35,000	22,598
Commodities	1,523	2,318	7,000	(4,682)
Total fair	37,128	59,916	42,000	17,916
Airport:				
Contractual services	2,918	2,364	20,000	(17,636)
Commodities	163	-	10,000	(10,000)
Total airport	3,081	2,364	30,000	(27,636)
Transportation bus:				
Personnel services	12,108	15,085	13,000	2,085
Contractual services	2,544	3,706	4,000	(294)
Commodities	2,111	4,046	4,000	46
Total transportation bus	16,763	22,837	21,000	1,837
Employee benefits:				
KPERS	152,310	144,693	182,500	(37,807)
Health insurance	714,635	575,219	700,000	(124,781)
Unemployment	4,880	-	20,000	(20,000)
FICA	135,680	134,085	150,000	(15,915)
Workers compensation	36,394	30,629	75,000	(44,371)
Total employee benefits	1,043,899	884,626	1,127,500	(242,874)
Other agencies:				
Chamber of Commerce	1,250	2,625	1,125	1,500
City on a Hill	1,000	900	900	-
Conservation District	25,000	25,000	25,000	-
Economic development incentives	11,277	112,500	212,500	(100,000)
Historical Society	25,000	22,500	22,500	-
Joy Center/Senior Citizens Fdn.	38,000	38,000	38,000	-
Southwest KS Agency on Aging	600	500	500	-
Western KS Child Advocacy Center	2,500	2,250	2,250	-
Other	21,149	11,658	2,600	9,058
Total other agencies	125,776	215,933	305,375	(89,442)
Total general government	1,950,269	1,968,266	2,434,255	(465,989)

LANE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
(continued)				
Public safety:				
Sheriff inmate medical	\$ 13,169	\$ 18,522	\$ -	\$ 18,522
District court:				
Contractual services	32,655	31,313	33,702	(2,389)
Commodities	1,843	1,105	-	1,105
Capital outlay	13,837	4,540	-	4,540
District expense - LE Co share	-	-	3,832	(3,832)
Total district court	48,335	36,958	37,534	(576)
Total public safety	61,504	55,480	37,534	(576)
Health and sanitation:				
Coroner	5,641	3,261	10,000	(6,739)
Other agencies:				
Mental health	26,119	26,119	26,119	-
Mental rehabilitation	23,340	20,217	20,217	-
Total other agencies	49,459	46,336	46,336	-
Total health and sanitation	55,100	49,597	56,336	(6,739)
Transfers out	659,937	466,077	397,200	68,877
Total expenditures	\$ 2,726,810	\$ 2,539,420	\$ 2,925,325	\$ (385,905)

LANE COUNTY, KANSAS
 Reconciliation of 2020 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2021

2020 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	\$ 7,781,174
Supplemental tax roll	7,040
2020 taxes abated	<u>(29,736)</u>
2020 tax roll as adjusted	<u>\$ 7,758,478</u>
2020 Tax Roll Accounted For:	
2020 current tax collections	\$ 7,461,828
Delinquent taxes:	<u>296,650</u>
2020 total tax roll	<u>\$ 7,758,478</u>