

LANE COUNTY, KANSAS
MUNICIPALITY

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended
December 31, 2022

LANE COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

For the Year Ended December 31, 2022

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MUNICIPALITY

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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 (the County), a municipality, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

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 of the County, as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide (KMAAG)* as 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 accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County, as of December 31, 2022, or changes in net 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 *KMAAG*. 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 the County, 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 the County on the basis of the financial reporting provisions of the *KMAAG*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Kansas' regulatory basis of accounting and budget laws. 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.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the *KMAAG* 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 as a whole 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 *KMAAG* 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 *KMAAG*, 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 the 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 the 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 cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the 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 financial statement; however, they are required to be presented under the provisions of the *KMAAG*. 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 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 financial statement.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statement of the County as of and for the year ended December 31, 2021, (not presented herein), and have issued our report thereon dated May 11, 2022, which contained an unmodified opinion on the financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2022, (Schedules 2 and 4 as listed in the table of contents) is also presented for purposes of additional analysis and is not a required part of the financial statement. Such 2021 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 2021 financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statement or to the 2021 financial statement itself, and other additional procedures in accordance with auditing standards accepted in the United States of America and the *KMAAG*. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.



LEWIS, HOOPER & DICK, LLC

May 8, 2023

Financial Statement

LANE COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2022

	Unencumbered Cash (Deficit) 01/01/22	Receipts	Expenditures	Unencumbered Cash (Deficit) 12/31/22	Add Accounts Payable and Encumbrances	Treasurer's Cash (Deficit) 12/31/22
General	\$ 1,351,219	\$ 2,380,641	\$ 2,264,730	\$ 1,467,130	\$ 39,707	\$ 1,506,837
Special Purpose Funds						
Ambulance	55,934	248,084	263,764	40,254	1,079	41,333
Ambulance Equipment Reserve	120,010	58,989	28,206	150,793	-	150,793
Ambulance Donations	4,737	5,004	874	8,867	-	8,867
American Rescue Plan Act (ARPA)	147,715	149,610	177,329	119,996	-	119,996
Capital Improvement Reserve	3,102,442	275,199	27,500	3,350,141	-	3,350,141
Concealed Weapons/Special Law Enforcement	12,810	2,306	1,320	13,796	-	13,796
County Attorney	4,663	84,419	82,371	6,711	911	7,622
County Health	248,795	324,306	337,704	235,397	2,603	238,000
Community Outreach Donations	1,024	800	624	1,200	624	1,824
Drug Forfeiture	450	-	-	450	-	450
Equipment Reserve	1,291,268	665,507	59,451	1,897,324	-	1,897,324
Emergency Management	25,524	60,300	70,000	15,824	1,614	17,438
Hospital	-	292,522	292,522	-	-	-
Lane County 911	70,062	59,992	65,000	65,054	-	65,054
Library	1	74,837	74,838	-	-	-
Lynn Schriock Legacy	25,226	47,165	59,179	13,212	14	13,226
Motor Vehicle Operating	4,626	20,359	18,110	6,875	-	6,875
Noxious Weed	29,099	204,770	207,083	26,786	13	26,799
Noxious Weed Capital Outlay	69,918	-	21,500	48,418	-	48,418
Oil & Gas Valuation Depletion Trust	1,395,284	14,834	-	1,410,118	-	1,410,118
Prosecuting Attorneys' Training	284	277	477	84	-	84
Public Works	245,961	1,121,245	1,163,000	204,206	12,707	216,913
County Clerk's Technology	9,318	1,289	-	10,607	-	10,607
Register of Deeds' Technology	48,406	5,320	4,345	49,381	-	49,381
County Treasurer's Technology	3,532	1,276	-	4,808	-	4,808
Rural Fire District	16,400	97,899	90,143	24,156	6,300	30,456
Rural Fire District Donations	8,382	3,250	4,056	7,576	-	7,576
Rural Fire District Equipment Reserve	204,514	6,000	125,312	85,202	-	85,202
Sheriff	1,181	580,146	565,000	16,327	35,908	52,235
Sheriff Asset Forfeiture	2,600	-	-	2,600	-	2,600
Sheriff Equipment Reserve	13,989	38,091	37,316	14,764	-	14,764
Special Drug and Alcohol	6,804	-	1,117	5,687	-	5,687
Special Machinery	895,159	167,434	-	1,062,593	-	1,062,593
Special Road and Bridge	1,447,739	220,000	205,840	1,461,899	-	1,461,899
Western Pyramid Public Health Region	(3,144)	30,833	42,263	(14,574)	3,040	(11,534)
Worthless Check	258	-	-	258	-	258
Total Special Purpose Funds	9,510,971	4,862,063	4,026,244	10,346,790	64,813	10,411,603
Total Reporting Entity (excluding Agency Funds) (memorandum only)	\$ 10,862,190	\$ 7,242,704	\$ 6,290,974	\$ 11,813,920	\$ 104,520	\$ 11,918,440
Composition of Cash						
Demand deposits:						
First National Bank					\$ 20,239	
First State Bank					6,557	
Total demand deposits						\$ 26,796
Time deposits:						
First National Bank					706,549	
First State Bank					15,401,202	
Total time deposits						16,107,751
Certificates of deposit:						
First State Bank						1,995,682
Plus deposits in transit						40,800
Less outstanding checks						(89,934)
Total cash						18,081,095
Less Agency Accounts per Schedule 3						(6,162,655)
						\$ 11,918,440

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, 2022

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 the 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 the 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 (KMAAG)* 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 *KMAAG* 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, 2022

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 receipt 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 – activities 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, 2022

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, 2022, 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, 2022

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.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amended budgets for this year; however, a qualifying budget adjustment was made to the Noxious Weed fund for \$60,000 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. The Hospital fund exceeded its legal budget by \$5,838 and the Library fund exceeded its legal budget by \$838.

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

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2022

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

- 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
- 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, 2022. However there was a deficit cash balance of \$14,574 in the Western Pyramid Public Health Region fund, which is a grant fund operating on a reimbursement basis. Funds which exceeded their budget authority are discussed in Note 2, item A.

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>\$ 18,081,095</u>
Total cash	<u><u>\$ 18,081,095</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.

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2022

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

Concentration of credit risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 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, 2022.

At December 31, 2022, the County's carrying amount of deposits was \$18,081,095 and the bank balance was \$18,130,229. All of the bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$526,796 was covered by federal depository insurance, \$13,673,487 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of \$3,929,946 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	\$ 270,239	\$ 256,557
Pledged securities at market value	623,747	13,216,938
Total coverage	\$ 893,986	\$ 13,473,495
Funds on deposit	\$ 726,788	\$ 17,403,441
Funds at risk	\$ -	\$ 3,929,946

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, 2022.

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2022

3. Detailed notes on all funds (continued)

B. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement Reserve	19-120	\$ 10,992
General	Equipment Reserve	19-119	392,705
Ambulance	Ambulance Equipment Reserve	12-110d	40,000
County Health	Equipment Reserve	65-204	85,000
Emergency Management	Equipment Reserve	19-119	6,611
Motor Vehicle Operating	General	8-145	13,002
Public Works	Special Machinery	68-141g	167,434
Public Works	Special Road and Bridge	68-590	220,000
Rural Fire District	Rural Fire District Equipment Reserve	19-3601	6,000
Sheriff	Equipment Reserve	19-119	8,000
Sheriff	Sheriff Equipment Reserve	19-119	15,452
Total			<u>\$ 965,196</u>

C. Capital projects in process

Capital project authorizations, with approved change orders compared to expenditures to date from inception are as follows at December 31, 2022:

Project	Project Authorization	Expenditures to Date	Committed
Concrete crushing	\$ 52,790	\$ 52,790	\$ -

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 108 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, 2022

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 88 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 was set at 1% for the year ended December 31, 2022.

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: The County 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 Annual Comprehensive 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, 2022

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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were \$136,653 for the year ended December 31, 2022.

Net pension liability: At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,524,273. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 *KMAAG* 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 construction/demolition landfill. The determination of the extent of the contamination is in the discovery stages and the effect, if any, on the County is not determinable at this time. In the opinion of management, the ultimate outcome of the cleanup will not have a material adverse effect on the County.

F. Subsequent events

During the current year, the County approved a bid for the purchase of a new ambulance. The total cost of the ambulance is estimated to be \$231,149 and will be paid for using ARPA funds in the subsequent year. Subsequent to December 31, 2022, the County approved a bid to purchase a 2023 caterpillar 953-12 track loader totaling \$340,269.

Regulatory Required Supplemental Information

LANE COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 (Budgeted Funds Only)
 For the Year Ended December 31, 2022

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 2,783,756	\$ -	\$ 2,783,756	\$ 2,264,730	\$ (519,026)
<u>Special Purpose Funds</u>					
Ambulance	275,000	-	275,000	263,764	(11,236)
Capital Improvement Reserve	3,942,779	-	3,942,779	27,500	(3,915,279)
County Attorney	84,216	-	84,216	82,371	(1,845)
County Health	387,699	-	387,699	337,704	(49,995)
Emergency Management	70,000	-	70,000	70,000	-
Hospital	286,684	-	286,684	292,522	5,838
Lane County 911	141,577	-	141,577	65,000	(76,577)
Library	74,000	-	74,000	74,838	838
Noxious Weed	150,000	60,000	210,000	207,083	(2,917)
Noxious Weed Capital Outlay	69,918	-	69,918	21,500	(48,418)
Public Works	1,163,000	-	1,163,000	1,163,000	-
Rural Fire District	99,928	-	99,928	90,143	(9,785)
Sheriff	565,000	-	565,000	565,000	-
Special Drug and Alcohol	7,914	-	7,914	1,117	(6,797)
Special Road and Bridge	1,445,382	-	1,445,382	205,840	(1,239,542)

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
- *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, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts:				
Taxes	\$ 2,115,754	\$ 2,072,897	\$ 1,983,621	\$ 89,276
Intergovernmental receipts	27,384	76,932	27,153	49,779
Licenses and fees	77,030	65,931	26,000	39,931
Use of money and property	117,318	92,598	4,800	87,798
Other	43,165	59,281	-	59,281
Transfers in	5,687	13,002	-	13,002
Total receipts	2,386,338	2,380,641	\$ 2,041,574	\$ 339,067
Expenditures:				
General government:				
General and administrative	376,337	355,860	\$ 831,842	\$ (475,982)
County Commission	47,868	47,492	59,000	(11,508)
County Clerk	83,268	86,903	91,000	(4,097)
County Treasurer	103,598	76,570	84,000	(7,430)
Register of Deeds	46,889	52,152	55,000	(2,848)
Appraisal	107,877	105,111	115,460	(10,349)
Election	16,753	28,193	22,000	6,193
Fair	59,916	56,936	42,000	14,936
Airport	2,364	1,620	30,000	(28,380)
Transportation bus	22,837	28,098	20,000	8,098
Employee benefits	884,626	754,414	1,127,500	(373,086)
Other agencies - general government	215,933	133,315	211,000	(77,685)
Public safety:				
Sheriff inmate medical	18,522	16,486	-	16,486
District court	36,958	63,592	39,335	24,257
Health and sanitation:				
Coroner	3,261	8,672	10,000	(1,328)
Other agencies - health and sanitation	46,336	45,619	45,619	-
Transfers out	466,077	403,697	-	403,697
Total expenditures	2,539,420	2,264,730	\$ 2,783,756	\$ (519,026)
Receipts over (under) expenditures	(153,082)	115,911		
Unencumbered cash, beginning of year	1,504,301	1,351,219		
Unencumbered cash, end of year	<u>\$ 1,351,219</u>	<u>\$ 1,467,130</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 of care.

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 in addressing 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, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 182,615	\$ 164,301	\$ 171,179	\$ (6,878)
Motor vehicle	11,713	12,711	12,237	474
Delinquent property	2,429	7,172	-	7,172
Intergovernmental receipts	-	1,150	-	1,150
User fees	65,345	53,078	55,000	(1,922)
Other	7,473	9,672	-	9,672
Total receipts	<u>269,575</u>	<u>248,084</u>	<u>\$ 238,416</u>	<u>\$ 9,668</u>
Expenditures:				
Health and sanitation:				
Personnel services	204,108	188,524	\$ 225,000	\$ (36,476)
Contractual services	27,158	14,278	25,000	(10,722)
Commodities	19,929	20,962	25,000	(4,038)
Capital outlay	599	-	-	-
Transfers out	51,000	40,000	-	40,000
Total expenditures	<u>302,794</u>	<u>263,764</u>	<u>\$ 275,000</u>	<u>\$ (11,236)</u>
Receipts under expenditures	(33,219)	(15,680)		
Unencumbered cash, beginning of year	<u>89,153</u>	<u>55,934</u>		
Unencumbered cash, end of year	<u>\$ 55,934</u>	<u>\$ 40,254</u>		

LANE COUNTY, KANSAS
 Ambulance Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 882	\$ 18,989
Transfers in	51,000	40,000
Total receipts	51,882	58,989
Expenditures:		
Health and sanitation:		
Capital outlay	25,503	28,206
Total expenditures	25,503	28,206
Receipts over expenditures	26,379	30,783
Unencumbered cash, beginning of year	93,631	120,010
Unencumbered cash, end of year	\$ 120,010	\$ 150,793

LANE COUNTY, KANSAS
 Ambulance Donations Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Donations	\$ -	\$ 5,004
Total receipts	<u>-</u>	<u>5,004</u>
Expenditures:		
Health and sanitation:		
Capital outlay	<u>-</u>	<u>874</u>
Total expenditures	<u>-</u>	<u>874</u>
Receipts over expenditures	-	4,130
Unencumbered cash, beginning of year	<u>4,737</u>	<u>4,737</u>
Unencumbered cash, end of year	<u>\$ 4,737</u>	<u>\$ 8,867</u>

LANE COUNTY, KANSAS
 American Rescue Plan Act (ARPA) Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 149,206	\$ 149,610
Total receipts	<u>149,206</u>	<u>149,610</u>
Expenditures:		
General government:		
Personnel services	-	45,208
Contractual services	1,491	132,121
Total expenditures	<u>1,491</u>	<u>177,329</u>
Receipts over (under) expenditures	147,715	(27,719)
Unencumbered cash, beginning of year	<u>-</u>	<u>147,715</u>
Unencumbered cash, end of year	<u>\$ 147,715</u>	<u>\$ 119,996</u>

LANE COUNTY, KANSAS
 Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 4	\$ -	\$ -	\$ -
Intergovernmental receipts	770,000	-	-	-
Use of money and property	13,471	11,123	-	11,123
Other	11,506	253,084	-	253,084
Transfers in	259,577	10,992	-	10,992
Total receipts	<u>1,054,558</u>	<u>275,199</u>	<u>\$ -</u>	<u>\$ 275,199</u>
Expenditures:				
General government:				
Contractual	-	297	\$ -	\$ 297
Commodities	-	11,886	-	11,886
Capital outlay	1,652,136	15,317	3,942,779	(3,927,462)
Total expenditures	<u>1,652,136</u>	<u>27,500</u>	<u>\$ 3,942,779</u>	<u>\$ (3,915,279)</u>
Receipts over (under) expenditures	(597,578)	247,699		
Unencumbered cash, beginning of year	<u>3,700,020</u>	<u>3,102,442</u>		
Unencumbered cash, end of year	<u>\$ 3,102,442</u>	<u>\$ 3,350,141</u>		

LANE COUNTY, KANSAS
 Concealed Weapons/Special Law Enforcement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	\$ 2,441	\$ 2,306
Total cash receipts	<u>2,441</u>	<u>2,306</u>
Expenditures:		
Public safety:		
Commodities	<u>7,473</u>	<u>1,320</u>
Total expenditures	<u>7,473</u>	<u>1,320</u>
Receipts over (under) expenditures	(5,032)	986
Unencumbered cash, beginning of year	<u>17,842</u>	<u>12,810</u>
Unencumbered cash, end of year	<u>\$ 12,810</u>	<u>\$ 13,796</u>

LANE COUNTY, KANSAS
County Attorney Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 74,360	\$ 73,713	\$ 76,784	\$ (3,071)
Motor vehicle	4,678	5,099	4,983	116
Delinquent property	901	2,846	-	2,846
User fees	-	-	3,000	(3,000)
Other	251	2,761	-	2,761
Total receipts	<u>80,190</u>	<u>84,419</u>	<u>\$ 84,767</u>	<u>\$ (348)</u>
Expenditures:				
Public safety:				
Personnel services	69,448	71,439	\$ 71,716	\$ (277)
Contractual services	6,519	10,007	8,500	1,507
Commodities	744	925	1,000	(75)
Diversion	540	-	3,000	(3,000)
Total expenditures	<u>77,251</u>	<u>82,371</u>	<u>\$ 84,216</u>	<u>\$ (1,845)</u>
Receipts over expenditures	2,939	2,048		
Unencumbered cash, beginning of year	<u>1,724</u>	<u>4,663</u>		
Unencumbered cash, end of year	<u>\$ 4,663</u>	<u>\$ 6,711</u>		

LANE COUNTY, KANSAS
 County Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 117,807	\$ 116,534	\$ 121,384	\$ (4,850)
Motor vehicle	7,383	8,013	7,895	118
Delinquent property	1,409	4,452	-	4,452
Intergovernmental receipts	98,722	66,660	67,543	(883)
User fees	93,727	102,712	45,000	57,712
Senior care	35,738	25,935	30,000	(4,065)
Other	525	-	-	-
Total receipts	<u>355,311</u>	<u>324,306</u>	<u>\$ 271,822</u>	<u>\$ 52,484</u>
Expenditures:				
Health and sanitation:				
Personnel services	162,510	140,234	\$ 160,000	\$ (19,766)
Contractual services	36,974	53,274	25,000	28,274
Commodities	47,930	52,161	40,000	12,161
Capital outlay	2,204	7,035	162,699	(155,664)
Transfers out	-	85,000	-	85,000
Total expenditures	<u>249,618</u>	<u>337,704</u>	<u>\$ 387,699</u>	<u>\$ (49,995)</u>
Receipts over (under) expenditures	105,693	(13,398)		
Unencumbered cash, beginning of year	<u>143,102</u>	<u>248,795</u>		
Unencumbered cash, end of year	<u>\$ 248,795</u>	<u>\$ 235,397</u>		

LANE COUNTY, KANSAS
 Community Outreach Donations Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Donations	<u>\$ 900</u>	<u>\$ 800</u>
Total receipts	<u>900</u>	<u>800</u>
Expenditures:		
Health and sanitation:		
Commodities	<u>716</u>	<u>624</u>
Total expenditures	<u>716</u>	<u>624</u>
Receipts over expenditures	184	176
Unencumbered cash, beginning of year	<u>840</u>	<u>1,024</u>
Unencumbered cash, end of year	<u><u>\$ 1,024</u></u>	<u><u>\$ 1,200</u></u>

LANE COUNTY, KANSAS
 Drug Forfeiture Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

LANE COUNTY, KANSAS
 Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Reimbursements	\$ 1,300	\$ 173,191
Transfers in	165,500	492,316
Total receipts	<u>166,800</u>	<u>665,507</u>
Expenditures:		
General government:		
Capital outlay	69,277	59,451
Total expenditures	<u>69,277</u>	<u>59,451</u>
Receipts over expenditures	97,523	606,056
Unencumbered cash, beginning of year	<u>1,193,745</u>	<u>1,291,268</u>
Unencumbered cash, end of year	<u>\$ 1,291,268</u>	<u>\$ 1,897,324</u>

LANE COUNTY, KANSAS
 Emergency Management Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 29,853	\$ 49,282	\$ 51,312	\$ (2,030)
Motor vehicle	8,593	2,273	2,002	271
Delinquent property	1,185	1,592	-	1,592
Intergovernmental receipts	-	7,153	-	7,153
Other	20	-	-	-
Total receipts	<u>39,651</u>	<u>60,300</u>	<u>\$ 53,314</u>	<u>\$ 6,986</u>
Expenditures:				
Emergency Management:				
Personnel services	44,483	47,005	\$ 46,000	\$ 1,005
Contractual services	10,930	12,385	13,000	(615)
Commodities	4,984	3,999	6,000	(2,001)
Capital outlay	602	-	5,000	(5,000)
Transfers out	10,000	6,611	-	6,611
Total expenditures	<u>70,999</u>	<u>70,000</u>	<u>\$ 70,000</u>	<u>\$ -</u>
Receipts under expenditures	(31,348)	(9,700)		
Unencumbered cash, beginning of year	<u>56,872</u>	<u>25,524</u>		
Unencumbered cash, end of year	<u>\$ 25,524</u>	<u>\$ 15,824</u>		

LANE COUNTY, KANSAS
 Hospital Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 244,852	\$ 265,119	\$ 276,179	\$ (11,060)
Motor vehicle	16,903	17,328	16,409	919
Delinquent property	3,401	10,075	-	10,075
Total receipts	<u>265,156</u>	<u>292,522</u>	<u>\$ 292,588</u>	<u>\$ (66)</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>265,156</u>	<u>292,522</u>	<u>\$ 286,684</u>	<u>\$ 5,838</u>
Total expenditures	<u>265,156</u>	<u>292,522</u>	<u>\$ 286,684</u>	<u>\$ 5,838</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
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, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
911 collections	\$ 59,963	\$ 59,992	\$ 59,000	\$ 992
Total receipts	<u>59,963</u>	<u>59,992</u>	<u>\$ 59,000</u>	<u>\$ 992</u>
Expenditures:				
General government:				
Contractual services	37,831	65,000	\$ 51,000	\$ 14,000
Commodities	11,647	-	-	-
Capital outlay	-	-	90,577	(90,577)
Total expenditures	<u>49,478</u>	<u>65,000</u>	<u>\$ 141,577</u>	<u>\$ (76,577)</u>
Receipts over (under) expenditures	10,485	(5,008)		
Unencumbered cash, beginning of year	<u>59,577</u>	<u>70,062</u>		
Unencumbered cash, end of year	<u>\$ 70,062</u>	<u>\$ 65,054</u>		

LANE COUNTY, KANSAS
 Library Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 65,419	\$ 67,526	\$ 70,327	\$ (2,801)
Motor vehicle	4,504	4,630	4,384	246
Delinquent property	916	2,681	-	2,681
Total receipts	<u>70,839</u>	<u>74,837</u>	<u>\$ 74,711</u>	<u>\$ 126</u>
Expenditures:				
General government:				
Contractual	<u>70,839</u>	<u>74,838</u>	<u>\$ 74,000</u>	<u>\$ 838</u>
Total expenditures	<u>70,839</u>	<u>74,838</u>	<u>\$ 74,000</u>	<u>\$ 838</u>
Receipts over (under) expenditures	-	(1)		
Unencumbered cash, beginning of year	<u>1</u>	<u>1</u>		
Unencumbered cash, end of year	<u>\$ 1</u>	<u>\$ -</u>		

LANE COUNTY, KANSAS
 Lynn Schriock Legacy Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Lease income	\$ 44,128	\$ 47,165
Total receipts	<u>44,128</u>	<u>47,165</u>
Expenditures:		
General government:		
Contractual	<u>49,777</u>	<u>59,179</u>
Total expenditures	<u>49,777</u>	<u>59,179</u>
Receipts under expenditures	(5,649)	(12,014)
Unencumbered cash, beginning of year	<u>30,875</u>	<u>25,226</u>
Unencumbered cash, end of year	<u>\$ 25,226</u>	<u>\$ 13,212</u>

LANE COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	<u>\$ 21,421</u>	<u>\$ 20,359</u>
Total receipts	<u>21,421</u>	<u>20,359</u>
Expenditures:		
General government:		
Personnel services	6,440	3,519
Commodities	10,355	1,589
Transfers out	<u>5,687</u>	<u>13,002</u>
Total expenditures	<u>22,482</u>	<u>18,110</u>
Receipts over (under) expenditures	(1,061)	2,249
Unencumbered cash, beginning of year	<u>5,687</u>	<u>4,626</u>
Unencumbered cash, end of year	<u><u>\$ 4,626</u></u>	<u><u>\$ 6,875</u></u>

LANE COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 29,860	\$ 48,046	\$ 50,056	\$ (2,010)
Motor vehicle	3,552	2,736	1,999	737
Delinquent property	500	1,910	-	1,910
Sales	126,667	152,078	145,000	7,078
Total receipts	160,579	204,770	\$ 197,055	\$ 7,715
Expenditures:				
Public works:				
Personnel services	26,656	39,280	\$ 45,000	\$ (5,720)
Contractual services	3,329	3,601	5,000	(1,399)
Commodities	136,580	164,202	160,000	4,202
Total expenditures	166,565	207,083	\$ 210,000	\$ (2,917)
Receipts under expenditures	(5,986)	(2,313)		
Unencumbered cash, beginning of year	35,085	29,099		
Unencumbered cash, end of year	\$ 29,099	\$ 26,786		

LANE COUNTY, KANSAS
 Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	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	-	21,500	\$ 69,918	\$ (48,418)
Total expenditures	<u>-</u>	<u>21,500</u>	<u>\$ 69,918</u>	<u>\$ (48,418)</u>
Receipts over (under) expenditures	-	(21,500)		
Unencumbered cash, beginning of year	<u>69,918</u>	<u>69,918</u>		
Unencumbered cash, end of year	<u>\$ 69,918</u>	<u>\$ 48,418</u>		

LANE COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 9,729	\$ 14,834
Total receipts	<u>9,729</u>	<u>14,834</u>
Expenditures:		
Transfers out	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	9,729	14,834
Unencumbered cash, beginning of year	<u>1,385,555</u>	<u>1,395,284</u>
Unencumbered cash, end of year	<u>\$ 1,395,284</u>	<u>\$ 1,410,118</u>

LANE COUNTY, KANSAS
 Prosecuting Attorneys' Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	\$ 168	\$ 277
Total receipts	168	277
Expenditures:		
Public safety:		
Contractual services	-	380
Commodities	106	97
Total expenditures	106	477
Receipts over (under) expenditures	62	(200)
Unencumbered cash, beginning of year	222	284
Unencumbered cash, end of year	\$ 284	\$ 84

LANE COUNTY, KANSAS
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 861,106	\$ 793,531	\$ 826,702	\$ (33,171)
Motor vehicle	46,043	57,900	57,713	187
Delinquent property	10,855	31,736	-	31,736
Intergovernmental receipts	200,738	183,810	165,588	18,222
Sale of County assets	48,275	-	-	-
Fees	20,950	16,669	-	16,669
Other	2,741	37,599	-	37,599
Total receipts	<u>1,190,708</u>	<u>1,121,245</u>	<u>\$ 1,050,003</u>	<u>\$ 71,242</u>
Expenditures:				
Public works:				
Personnel services	437,665	416,335	\$ 554,000	\$ (137,665)
Contractual services	35,295	44,877	206,000	(161,123)
Commodities	386,000	314,354	403,000	(88,646)
Transfers out	250,000	387,434	-	387,434
Total expenditures	<u>1,108,960</u>	<u>1,163,000</u>	<u>\$ 1,163,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	81,748	(41,755)		
Unencumbered cash, beginning of year	<u>164,213</u>	<u>245,961</u>		
Unencumbered cash, end of year	<u>\$ 245,961</u>	<u>\$ 204,206</u>		

LANE COUNTY, KANSAS
 County Clerk's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Fees	\$ 1,354	\$ 1,289
Total receipts	<u>1,354</u>	<u>1,289</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,354	1,289
Unencumbered cash, beginning of year	<u>7,964</u>	<u>9,318</u>
Unencumbered cash, end of year	<u>\$ 9,318</u>	<u>\$ 10,607</u>

LANE COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Fees	\$ 5,478	\$ 5,104
Use of money and property	<u>205</u>	<u>216</u>
Total receipts	<u>5,683</u>	<u>5,320</u>
Expenditures:		
General government:		
Capital outlay	<u>626</u>	<u>4,345</u>
Total expenditures	<u>626</u>	<u>4,345</u>
Receipts over expenditures	5,057	975
Unencumbered cash, beginning of year	<u>43,349</u>	<u>48,406</u>
Unencumbered cash, end of year	<u>\$ 48,406</u>	<u>\$ 49,381</u>

LANE COUNTY, KANSAS
 County Treasurer's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Fees	\$ 1,365	\$ 1,276
Total receipts	<u>1,365</u>	<u>1,276</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,365	1,276
Unencumbered cash, beginning of year	<u>2,167</u>	<u>3,532</u>
Unencumbered cash, end of year	<u>\$ 3,532</u>	<u>\$ 4,808</u>

LANE COUNTY, KANSAS
 Rural Fire District Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 87,109	\$ 87,200	\$ 90,213	\$ (3,013)
Motor vehicle	4,769	3,873	3,734	139
Delinquent property	605	3,165	-	3,165
Intergovernmental receipts	4,064	-	-	-
Other	2,147	3,661	-	3,661
Total receipts	<u>98,694</u>	<u>97,899</u>	<u>\$ 93,947</u>	<u>\$ 3,952</u>
Expenditures:				
Public safety:				
Personnel services	32,330	28,180	\$ 35,000	\$ (6,820)
Contractual services	25,036	17,958	25,000	(7,042)
Commodities	32,998	32,707	30,000	2,707
Capital outlay	7,141	5,298	9,928	(4,630)
Transfers out	30,000	6,000	-	6,000
Total expenditures	<u>127,505</u>	<u>90,143</u>	<u>\$ 99,928</u>	<u>\$ (9,785)</u>
Receipts over (under) expenditures	(28,811)	7,756		
Unencumbered cash, beginning of year	<u>45,211</u>	<u>16,400</u>		
Unencumbered cash, end of year	<u>\$ 16,400</u>	<u>\$ 24,156</u>		

LANE COUNTY, KANSAS
 Rural Fire District Donations Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ 200	\$ 3,250
Total receipts	<u>200</u>	<u>3,250</u>
Expenditures:		
Public safety:		
Commodities	<u>637</u>	<u>4,056</u>
Total expenditures	<u>637</u>	<u>4,056</u>
Receipts under expenditures	(437)	(806)
Unencumbered cash, beginning of year	<u>8,819</u>	<u>8,382</u>
Unencumbered cash, end of year	<u>\$ 8,382</u>	<u>\$ 7,576</u>

LANE COUNTY, KANSAS
 Rural Fire District Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Transfer in	<u>\$ 30,000</u>	<u>\$ 6,000</u>
Total receipts	<u>30,000</u>	<u>6,000</u>
Expenditures:		
Public safety:		
Capital outlay	<u>-</u>	<u>125,312</u>
Total expenditures	<u>-</u>	<u>125,312</u>
Receipts over (under) expenditures	30,000	(119,312)
Unencumbered cash, beginning of year	<u>174,514</u>	<u>204,514</u>
Unencumbered cash, end of year	<u><u>\$ 204,514</u></u>	<u><u>\$ 85,202</u></u>

LANE COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 296,866	\$ 391,058	\$ 407,327	\$ (16,269)
Motor vehicle	20,777	23,094	19,624	3,470
Delinquent property	3,932	14,424	269	14,155
Officers' fees	735	1,172	-	1,172
Contract law	148,500	148,897	148,500	397
Other	5,668	1,501	-	1,501
Transfers in	51,000	-	-	-
Total receipts	<u>527,478</u>	<u>580,146</u>	<u>\$ 575,720</u>	<u>\$ 4,426</u>
Expenditures:				
Public safety:				
Personnel services	416,769	396,754	\$ 420,000	\$ (23,246)
Contractual services	109,566	56,284	82,000	(25,716)
Commodities	50,982	58,910	55,000	3,910
Capital outlay	-	29,600	8,000	21,600
Transfers out	-	23,452	-	23,452
Total expenditures	<u>577,317</u>	<u>565,000</u>	<u>\$ 565,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	(49,839)	15,146		
Unencumbered cash, beginning of year	<u>51,020</u>	<u>1,181</u>		
Unencumbered cash, end of year	<u>\$ 1,181</u>	<u>\$ 16,327</u>		

LANE COUNTY, KANSAS
 Sheriff Asset Forfeiture
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Other	\$ -	\$ -
Total receipts	<u>-</u>	<u>-</u>
Expenditures:		
Public safety:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u>2,600</u>	<u>2,600</u>
Unencumbered cash, end of year	<u>\$ 2,600</u>	<u>\$ 2,600</u>

LANE COUNTY, KANSAS
 Sheriff Equipment Reserve
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ -	\$ 19,773
Sale of County assets	4,900	2,866
Transfers in	-	15,452
Total receipts	<u>4,900</u>	<u>38,091</u>
Expenditures:		
Public safety:		
Capital outlay	<u>17,706</u>	<u>37,316</u>
Total expenditures	<u>17,706</u>	<u>37,316</u>
Receipts over (under) expenditures	(12,806)	775
Unencumbered cash, beginning of year	<u>26,795</u>	<u>13,989</u>
Unencumbered cash, end of year	<u>\$ 13,989</u>	<u>\$ 14,764</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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental receipts	\$ -	\$ -	\$ -	\$ -
Total receipts	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
General government:				
Contractual	-	-	\$ 7,914	\$ (7,914)
Commodities	1,110	1,117	-	1,117
Total expenditures	<u>1,110</u>	<u>1,117</u>	<u>\$ 7,914</u>	<u>\$ (6,797)</u>
Receipts under expenditures	(1,110)	(1,117)		
Unencumbered cash, beginning of year	<u>7,914</u>	<u>6,804</u>		
Unencumbered cash, end of year	<u>\$ 6,804</u>	<u>\$ 5,687</u>		

LANE COUNTY, KANSAS
 Special Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Transfers in	<u>\$ 75,000</u>	<u>\$ 167,434</u>
Total receipts	<u>75,000</u>	<u>167,434</u>
Expenditures:		
Public works:		
Capital outlay	<u>133,908</u>	<u>-</u>
Total expenditures	<u>133,908</u>	<u>-</u>
Receipts over (under) expenditures	(58,908)	167,434
Unencumbered cash, beginning of year	<u>954,067</u>	<u>895,159</u>
Unencumbered cash, end of year	<u>\$ 895,159</u>	<u>\$ 1,062,593</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, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental receipts	\$ 30,071	\$ -	\$ -	\$ -
Transfers in	175,000	220,000	-	220,000
Total receipts	<u>205,071</u>	<u>220,000</u>	<u>\$ -</u>	<u>\$ 220,000</u>
Expenditures:				
Public works:				
Contractual	202,714	205,840	\$ 1,445,382	\$ (1,239,542)
Total expenditures	<u>202,714</u>	<u>205,840</u>	<u>\$ 1,445,382</u>	<u>\$ (1,239,542)</u>
Receipts over expenditures	2,357	14,160		
Unencumbered cash, beginning of year	<u>1,445,382</u>	<u>1,447,739</u>		
Unencumbered cash, end of year	<u>\$ 1,447,739</u>	<u>\$ 1,461,899</u>		

LANE COUNTY, KANSAS
 Western Pyramid Public Health Region Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 35,482	\$ 30,833
Total receipts	<u>35,482</u>	<u>30,833</u>
Expenditures:		
Public safety:		
Contractual services	41,387	42,089
Commodities	-	174
Total expenditures	<u>41,387</u>	<u>42,263</u>
Receipts under expenditures	(5,905)	(11,430)
Unencumbered cash (deficit), beginning of year	<u>2,761</u>	<u>(3,144)</u>
Unencumbered cash (deficit), end of year	<u>\$ (3,144)</u>	<u>\$ (14,574)</u>

LANE COUNTY, KANSAS
 Worthless Check Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

Agency Funds

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 – Candidate Registration Fees

This fund is used to account for candidate registration fees.

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, 2022

	Balance 01/01/22	Receipts	Disburse- ments	Balance 12/31/22
Agency Funds:				
District Court	\$ 4,611	\$ 57,817	\$ 56,417	\$ 6,011
Law Library	12,716	1,632	5,810	8,538
Sheriff	4,904	2,532	1,746	5,690
County Treasurer:				
Candidate Registration Fees	-	50	50	-
Driver's License	4	5,269	5,232	41
Mortgage Registration Fees	1,442	2,543	2,876	1,109
Payroll Clearing	-	1,151,159	1,151,159	-
Wildlife and Parks	-	4,642	4,642	-
Motor Vehicle Fees and Sales Tax Collections	153,376	1,230,278	1,251,307	132,347
Tax Collections	5,637,860	8,375,339	8,029,468	5,983,731
Tax Distributions	-	4,147,595	4,122,407	25,188
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 5,814,913</u>	<u>\$ 14,978,856</u>	<u>\$ 14,631,114</u>	<u>\$ 6,162,655</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, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,858,924	\$ 1,785,402	\$ 1,854,862	\$ (69,460)
Motor vehicle	155,615	137,641	128,759	8,882
Delinquent property	29,596	81,473	-	81,473
Interest and fees:				
Delinquent	71,619	68,381	-	68,381
Total taxes	<u>2,115,754</u>	<u>2,072,897</u>	<u>1,983,621</u>	<u>89,276</u>
Intergovernmental receipts:				
State and federal aid	77	-	-	-
Mineral production tax	18,746	68,756	20,000	48,756
Local alcoholic liquor tax	8,561	8,176	7,153	1,023
Total intergovernmental receipts	<u>27,384</u>	<u>76,932</u>	<u>27,153</u>	<u>49,779</u>
Licenses and fees:				
Mini Bus collections	1,090	3,775	4,000	(225)
Officers' fees	75,846	61,701	22,000	39,701
Permits and fees	94	455	-	455
Total licenses and fees	<u>77,030</u>	<u>65,931</u>	<u>26,000</u>	<u>39,931</u>
Use of money and property:				
Fairgrounds rent	23,793	25,928	-	25,928
Farm income	45,430	26,214	4,800	21,414
Interest on investments	48,095	40,456	-	40,456
Total use of money and property	<u>117,318</u>	<u>92,598</u>	<u>4,800</u>	<u>87,798</u>
Other:				
Donations	-	12,476	-	12,476
Other	43,165	46,805	-	46,805
Total other	<u>43,165</u>	<u>59,281</u>	<u>-</u>	<u>59,281</u>
Transfers in	5,687	13,002	-	13,002
Total receipts	<u>\$ 2,386,338</u>	<u>\$ 2,380,641</u>	<u>\$ 2,041,574</u>	<u>\$ 339,067</u>

LANE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 31,734	\$ 11,490	\$ 35,000	\$ (23,510)
Contractual services	310,894	331,851	295,000	36,851
Commodities	15,314	12,442	45,000	(32,558)
Capital outlay	18,395	77	456,842	(456,765)
Total general and administrative	376,337	355,860	831,842	(475,982)
County Commission:				
Personnel services	33,123	33,804	35,000	(1,196)
Contractual services	14,388	6,539	20,000	(13,461)
Commodities	357	7,149	4,000	3,149
Total County Commission	47,868	47,492	59,000	(11,508)
County Clerk:				
Personnel services	76,296	78,593	81,000	(2,407)
Contractual services	3,070	6,127	6,000	127
Commodities	3,902	2,183	4,000	(1,817)
Total County Clerk	83,268	86,903	91,000	(4,097)
County Treasurer:				
Personnel services	89,422	63,281	70,000	(6,719)
Contractual services	12,853	12,030	12,000	30
Commodities	1,323	1,259	2,000	(741)
Total County Treasurer	103,598	76,570	84,000	(7,430)
Register of Deeds:				
Personnel services	42,835	46,775	47,000	(225)
Contractual services	1,221	2,283	4,000	(1,717)
Commodities	2,833	3,094	4,000	(906)
Total Register of Deeds	46,889	52,152	55,000	(2,848)
Appraisal:				
Personnel services	90,029	87,515	95,460	(7,945)
Contractual services	14,529	15,046	17,000	(1,954)
Commodities	3,319	2,550	3,000	(450)
Total appraisal	107,877	105,111	115,460	(10,349)
Election:				
Personnel services	4,280	4,377	4,500	(123)
Contractual services	10,406	22,337	13,500	8,837
Commodities	2,067	1,479	4,000	(2,521)
Total election	16,753	28,193	22,000	6,193

LANE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures: (continued)				
General government: (continued)				
Fair:				
Contractual services	\$ 57,598	\$ 48,482	\$ 35,000	\$ 13,482
Commodities	2,318	8,454	7,000	1,454
Total fair	59,916	56,936	42,000	14,936
Airport:				
Contractual services	2,364	1,620	20,000	(18,380)
Commodities	-	-	10,000	(10,000)
Total airport	2,364	1,620	30,000	(28,380)
Transportation bus:				
Personnel services	15,085	18,631	13,800	4,831
Contractual services	3,706	3,314	2,200	1,114
Commodities	4,046	6,153	4,000	2,153
Total transportation bus	22,837	28,098	20,000	8,098
Employee benefits:				
KPERS	144,693	144,710	182,500	(37,790)
Health insurance	575,219	444,250	700,000	(255,750)
Unemployment	-	8,145	20,000	(11,855)
FICA	134,085	131,612	150,000	(18,388)
Workers compensation	30,629	25,697	75,000	(49,303)
Total employee benefits	884,626	754,414	1,127,500	(373,086)
Other agencies:				
Chamber of Commerce	2,625	2,500	2,500	-
City on a Hill	900	-	-	-
Conservation District	25,000	25,000	25,000	-
Economic development incentives	112,500	12,400	112,400	(100,000)
Historical Society	22,500	25,000	25,000	-
Joy Center/Senior Citizens Fdn.	38,000	40,000	40,000	-
Rodeo	-	23,665	-	23,665
Southwest KS Agency on Aging	500	500	500	-
Western KS Child Advocacy Center	2,250	3,000	3,000	-
Other	11,658	1,250	2,600	(1,350)
Total other agencies	215,933	133,315	211,000	(77,685)
Total general government	1,968,266	1,726,664	2,688,802	(962,138)

LANE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures: (continued)				
Public safety:				
Sheriff inmate medical	\$ 18,522	\$ 16,486	\$ -	\$ 16,486
District court:				
Contractual services	31,313	60,757	23,360	37,397
Commodities	1,105	2,835	1,500	1,335
Capital outlay	4,540	-	3,500	(3,500)
District expense - LE Co share	-	-	10,975	(10,975)
Total district court	36,958	63,592	39,335	24,257
Total public safety	55,480	80,078	39,335	40,743
Health and sanitation:				
Coroner	3,261	8,672	10,000	(1,328)
Other agencies:				
Mental health	26,119	26,119	26,119	-
Mental rehabilitation	20,217	19,500	19,500	-
Total other agencies	46,336	45,619	45,619	-
Total health and sanitation	49,597	54,291	55,619	(1,328)
Transfers out	466,077	403,697	-	403,697
Total expenditures	\$ 2,539,420	\$ 2,264,730	\$ 2,783,756	\$ (519,026)

LANE COUNTY, KANSAS
 Reconciliation of 2021 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2022

2021 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	\$ 7,930,809
Supplemental tax roll	84
2021 taxes abated	<u>(73,992)</u>
2021 tax roll as adjusted	<u>\$ 7,856,901</u>
2021 Tax Roll Accounted For:	
2021 current tax collections	\$ 7,587,074
Delinquent taxes:	<u>269,827</u>
2021 total tax roll	<u>\$ 7,856,901</u>