LINCOLN COUNTY, KANSAS

DECEMBER 31, 2024



LINCOLN COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Lincoln County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Lincoln County, Kansas (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, 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* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified 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 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 adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed 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 *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1—Summary of Significant Accounting Policies, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for 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.

In preparing the financial statement, management is required to evaluate whether 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' 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 generally accepted auditing standards (GAAS) 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 generally accepted auditing standards, 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 fund summary statement of receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and the supplementary information 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. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2023, (not presented herein), and have issued our report thereon dated September 26, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024, (Schedule 2 as listed in the table of contents) are presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
September 11, 2025

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 339,592	$ 3,388,650	$ 3,348,481	$ 379,761	$ 25,153	$ 404,914
Special Purpose Funds						
Road and Bridge	33,799	2,006,984	1,982,708	58,075	8,451	66,526
Special Bridge	159,905	238,485	63,815	334,575	-	334,575
Ambulance	38,734	529,295	517,821	50,208	1,998	52,206
Lincoln County 911	177,447	67,914	55,475	189,886	-	189,886
Employee Benefits	250,113	1,923,473	1,528,461	645,125	5,323	650,448
County Health	46,237	268,781	280,381	34,637	632	35,269
Law Enforcement	56,505	31,918	63,565	24,858	-	24,858
Noxious Weed	24,963	117,922	115,128	27,757	205	27,962
Ambulance Capital Outlay	59,181	30,000	-	89,181	-	89,181
County Health Capital Outlay	105,952	-	40,615	65,337	-	65,337
Home for Aged Improvement	98,665	40,800	29,656	109,809	1,112	110,921
Noxious Weed Capital Outlay	69,729	10,000	62,870	16,859	-	16,859
Reappraisal Capital Outlay	17,976	-	-	17,976	-	17,976
Barnard Fire District	2,978	42,628	40,857	4,749	-	4,749
Beverly Fire District	5,453	46,498	48,034	3,917	13	3,930
First Fire District	4,384	82,104	82,458	4,030	619	4,649
Hunter Fire District	3,992	41,769	46,446	(685)	4,689	4,004
Sylvan Grove Fire District	5,818	41,777	45,946	1,649	1,148	2,797
Sylvan Grove Fire District No-Fund Warrant	101	127	100	128	-	128
Special Machinery	178,550	-	17,200	161,350	-	161,350
Special Highway Improvement	-	184,754	-	184,754	-	184,754
Register of Deeds Technology	23,759	4,614	5,158	23,215	-	23,215
Treasurer's Motor Vehicle	40,151	608,675	617,371	31,455	-	31,455
Windpower Economic Benefit	5,675,478	494,643	298,702	5,871,419	-	5,871,419
Windpower Interest Earned	128,694	166,633	129,156	166,171	-	166,171
Ambulance Memorial	1,645	-	-	1,645	-	1,645
County Health Memorial	467	-	-	467	-	467
Prosecutor's Training and Assistance	1,930	1,067	1,246	1,751	-	1,751
Sheriff's VIN Inspection	3,614	4,000	5,577	2,037	-	2,037
Asset Forfeiture	1,168	-	-	1,168	-	1,168
Crime Victim Restitution	26,015	3,698	650	29,063	-	29,063

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

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)						
Sheriff's Concealed Carry	$ 1,483	$ 33	$ -	$ 1,516	$ -	$ 1,516
Sheriff's Registered Offender	1,486	620	1,190	916	-	916
Transportation Bus	6,491	80,553	84,532	2,512	162	2,674
Rescue Squad	94,253	32,533	11,776	115,010	-	115,010
Treasurer's Technology	9,622	1,125	7,566	3,181	-	3,181
Clerk's Technology	9,899	1,125	-	11,024	-	11,024
First Fire District Memorial	1,293	-	-	1,293	-	1,293
Beverly Fire District Memorial	2,500	1,400	-	3,900	-	3,900
Rescue Squad Memorial	2,490	-	-	2,490	-	2,490
Sylvan Grove Fire District Special Equipment	66,582	20,500	-	87,082	-	87,082
Barnard Fire District Special Equipment	60,031	8,000	20,114	47,917	-	47,917
Beverly Fire District Special Equipment	46,642	22,000	1,590	67,052	-	67,052
First Fire District Special Equipment	105,644	26,500	42,185	89,959	-	89,959
Hunter Fire District Special Equipment	54,939	40,612	59,302	36,249	-	36,249
Special County Road	75,278	-	35,794	39,484	-	39,484
Capital Improvement	1,198,352	303,400	6,413	1,495,339	-	1,495,339
County Repeater Board	9,449	10,005	2,702	16,752	43	16,795
Special Prosecutor Diversion	210	15,161	15,161	210	-	210
LEPC - Emergency Planning	528	-	427	101	-	101
DARE	786	-	481	305	-	305
Water Recovery Team	2,637	4	-	2,641	-	2,641
Reappraisal Consultant	1,869	1,602	3,470	1	-	1
Emergency Management	78	-	-	78	-	78
Emergency Management Grant	151	-	-	151	-	151
Other Coronavirus Grants	34,964	-	34,964	-	-	-
American Rescue Plan	495,833	192	235,920	260,105	-	260,105
Equipment Reserve	50,000	90,000	13,899	126,101	-	126,101
LACTF	100,000	-	9,980	90,020	-	90,020
Windpower Capital Improvement	-	346,482	-	346,482	-	346,482
Sheriff's Opioid	-	7,307	-	7,307	-	7,307
Bond and Interest Fund						
Public Building Commission - Bond and Interest	502,218	131,137	362,625	270,730	-	270,730
Business Fund						
Refuse	152,464	303,264	330,334	125,394	127	125,521
Trust Funds						
Delia Pittard Bequest	579,651	5,480	6,263	578,868	-	578,868
Children's Health Care Endowment	291,850	9,442	230	301,062	-	301,062
Law Enforcement Trust	11,628	340	9,111	2,857	-	2,857
TOTAL FINANCIAL REPORTING ENTITY	$ 11,554,296	$ 11,836,026	$ 10,723,906	$ 12,666,416	$ 49,675	$ 12,716,091

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

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2024

COMPOSITION OF CASH	
Checking accounts	$ 1,204,644
Money Market accounts	12,923,543
Savings accounts	1,250,212
Certificates of deposit	4,666,435
Cash and cash items	600
	20,045,434
Other accounts	
Checking accounts	
Law Library	14,586
Lincoln County Public Building Commission	270,730
Flexible spending account	6,564
	291,880
TOTAL CASH	20,337,314
AGENCY FUNDS PER SCHEDULE 3	(7,621,223)
TOTAL FINANCIAL REPORTING ENTITY	$ 12,716,091

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

LINCOLN COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2024

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Lincoln County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls and its related municipal entity, the Lincoln County Public Building Commission, but does not include the related municipal entity, the Lincoln County Hospital.

Lincoln County Public Building Commission

The Lincoln County Public Building Commission (LCPBC) was established to benefit the County and other Kansas government entities and is governed by a separate three-member board, appointed by the Lincoln County Board of County Commissioners. The LCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The LCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the LCPBC lease. The LCPBC has no power to levy taxes, and revenue bonds issued by the LCPBC are not included in any legal debt limitations of the operating governmental entity. The LCPBC does not issue a separate financial statement, as it has only one fund that is reflected in this financial statement.

Lincoln County Hospital

The Lincoln County Hospital Board operates the Lincoln County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund Accounting

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

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in recording the financial activities of the County for the year of 2024:

General Fund

Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

Used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund

Used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Business Fund

Funds financed in whole or in part by fees charged to users of the goods or services.

Trust Funds

Used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds

Used to account for assets held by the government as an agent or in a custodial capacity.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The regulatory basis of accounting provisions as prescribed in the *Kansas Municipal Audit and Accounting Guide* 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 reporting the 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 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.

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, and business funds. Although directive 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 1.

2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.

3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did 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 regulatory 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. For the year ended December 31, 2024, the County amended the following budgets: General Fund, Road and Bridge Fund, Ambulance Fund, Health Fund, Law Enforcement Special Fund, Noxious Weed Fund, Barnard Fire District Fund, Beverly Fire District Fund, First Fire District Fund, and Sylvan Grove Fire District Fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory 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, trust funds, and certain special purpose funds. 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.

Tax Cycle

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 County. 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.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20, prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to County Funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675 authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool.

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

K.S.A. 12-1678a provides a schedule of when tax distributions are to be paid to taxing subdivisions. While the County's third tax distribution due June 5, 2024, was partially paid prior to the due date, the total amount of the distribution was not paid until December 11, 2024, which is a violation of this statute. The total of the late distribution was $1,030,507.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's Funds have a main or branch bank in the county in which the County is located and that 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 insurance coverage.

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.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 FDIC 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, or deposit guaranty bonds coverage.

At December 31, 2024, the County's carrying amount of deposits was $20,336,714 and the bank balance was $20,644,743. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,181,979 was covered by FDIC insurance and $19,462,764 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this 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 limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County is allowed to invest in U.S. obligations, the Kansas Municipal Investment Pool (KMIP), and temporary notes of the County. At year end, the County had no such investments.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in KMIP are diverse according to the policies of the investment pool.

NOTE 4—LEASES

Lincoln County Nursing Home

The County is the owner of a 36-bed nursing home and 13-unit assisted living facility.

The terms of the lease state that Lincoln Park Manor shall have no obligation to pay rent at any time when it does not have full and complete possession of the facility or at any time when the County is in material default under the terms of this lease, and the rent shall not accrue for any such period.

The County has full and complete responsibility to provide and pay for policies of insurance providing fire and extended coverage protection on the facility. Lincoln Park Manor shall however, maintain policies of general liability insurance, which shall be in such amount as is reasonable with respect to similar nursing home operations.

Lincoln Park Manor agrees during the term of the lease to maintain the facility, equipment, and furniture in its current condition, except for ordinary wear and tear. Any maintenance or repairs of the building and the property shall be the sole responsibility of the County with actual labor and services being provided by the maintenance and building operator as hired by Lincoln Park Manor. Lincoln Park Manor agrees to provide a full-time, qualified maintenance/building operator to provide services for and in the facility. Such salary or compensation for the building operator shall be at the sole discretion and responsibility of Lincoln Park Manor. Rent payments received during 2024 were $40,800.

Lincoln County Hospital

The County also receives rental payments from the Lincoln County Hospital for the repayment of the Series 2016 Refunding Revenue Bonds, which were used to advance refund the Series 2008 Revenue Bonds. Rent payments received during 2024 were $120,000.

Future minimum rentals receivable on the lease in the aggregate and for each of the next five years are as follows:

Year	Rentals
2025	$ 363,325
2026	360,300
2027	362,050
2028	363,500
2029	369,575
Thereafter	2,185,250
	$ 4,004,000

NOTE 5—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bond				
Lincoln County Public Building Commission, Series 2016 Refunding	2.00%-3.00%	10/06/16	$ 5,330,000	03/01/35
Finance Leases				
Ford F750 - First RFD	6.05%	11/06/23	105,600	11/06/27
CASE backhoe	5.50%	12/04/23	66,000	12/04/28

Changes in long-term liabilities for the County for the year ended December 31, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bond					
Lincoln County Public Building Commission, Series 2016 Refunding	$ 3,665,000	$ -	$ 255,000	$ 3,410,000	$ 106,125
Finance Leases					
Ford F750 - First RFD	105,600	-	43,594	62,006	6,406
CASE backhoe	66,000	-	11,825	54,175	3,630
Total Finance Leases	171,600	-	55,419	116,181	10,036
Total Debt	$ 3,836,600	$ -	$ 310,419	$ 3,526,181	$ 116,161

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

Revenue Bonds	Principal	Interest
2025	$ 265,000	$ 98,325
2026	270,000	90,300
2027	280,000	82,050
2028	290,000	73,500
2029	305,000	64,575
2030-2034	1,640,000	179,850
2035	360,000	5,400
	$ 3,410,000	$ 594,000

Finance Leases	Principal	Interest
2025	$ 39,240	$ 6,731
2026	41,545	4,426
2027	20,747	1,985
2028	14,649	806
	$ 116,181	$ 13,947

NOTE 6—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 Kansas law. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Avenue, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 79-49,210 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or 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.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 9.26% for the year ended December 31, 2024. Contributions to the pension plan from the County for KPERS were $249,051 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the Kansas Public Employees Retirement System (KPERS) has determined the County's proportionate share of the collective net pension liability for KPERS was $2,498,944. The net pension liability was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the 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 in the Plan Description paragraph.

NOTE 7—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

All full-time employees of the County accumulate leave time at 12 hours per month and part-time employees accumulate 4 hours per month. There is an 80 hour limit on the amount of leave time that can be accumulated. Hours exceeding 80 hours will be forfeited. This time is payable to the employees upon termination. The costs of accumulated leave are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for accumulated leave time as of December 31, 2024, is $56,780.

Other Post-Employment Benefits – Group Health Insurance

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 local government is subsidizing the retirees because each participant is charged a level 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 government 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 government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in KPERS receive long-term disability 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, 2024.

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2024 were as follows:

From Fund	To Fund	Amount	Authority
Treasurer's Motor Vehicle	General	$ 25,607	K.S.A. 8-145
General	Transportation Bus	25,000	Resolution
General	Rescue Squad	32,533	K.S.A. 12-110d
General	Repeater Board	10,000	Resolution
General	Capital Improvement	300,000	K.S.A. 19-120
General	Equipment Reserve	90,000	K.S.A. 19-119
General	Refuse	18,000	Resolution
Road and Bridge	Special Highway Improvement	184,754	K.S.A. 68-590
County Health Capital Outlay	County Health	40,000	K.S.A. 65-204
Noxious Weed	Noxious Weed Capital Outlay	10,000	K.S.A. 2-1318
Ambulance	Ambulance Capital Outlay	30,000	K.S.A. 12-110d
Delia Pittard Bequest	Children's Health Care Endowment	6,263	Resolution
Barnard Fire District	Barnard Fire District Special Equipment	8,000	K.S.A. 19-3612c
Beverly Fire District	Beverly Fire District Special Equipment	22,000	K.S.A. 19-3612c
First Fire District	First Fire District Special Equipment	26,500	K.S.A. 19-3612c
Hunter Fire District	Hunter Fire District Special Equipment	21,000	K.S.A. 19-3612c
Sylvan Grove Fire District	Sylvan Grove Fire District Special Equipment	20,500	K.S.A. 19-3612c
Sylvan Grove Fire District No-Fund Warrant	Sylvan Grove Fire District	100	K.S.A. 79-2958

NOTE 10—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 general and 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 the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage as well as health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years and there were no significant reductions in coverage during the past fiscal year.

NOTE 11—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in various federal and state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

Neighborhood Revitalization

The County has a Neighborhood Revitalization Plan in effect. The tax rebate is based on the increase of appraised value as a result of improvements made. For the year ended December 31, 2024, the County's share of the tax rebates totaled $12,966.

LINCOLN COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 3,381,270	$ -	$ 3,381,270	$ 3,348,481	$ (32,789)
Special Purpose Funds					
Road and Bridge	2,040,078	20	2,040,098	1,982,708	(57,390)
Special Bridge	300,000	-	300,000	63,815	(236,185)
Ambulance	517,416	7,446	524,862	517,821	(7,041)
Lincoln County 911	215,197	-	215,197	55,475	(159,722)
Employee Benefits	1,987,042	-	1,987,042	1,528,461	(458,581)
County Health	297,864	-	297,864	280,381	(17,483)
Law Enforcement	76,000	-	76,000	63,565	(12,435)
Noxious Weed	121,527	-	121,527	115,128	(6,399)
Ambulance Capital Outlay	24,181	-	24,181	-	(24,181)
County Health Capital Outlay	109,567	-	109,567	40,615	(68,952)
Home for Aged Improvement	120,090	-	120,090	29,656	(90,434)
Noxious Weed Capital Outlay	79,729	-	79,729	62,870	(16,859)
Reappraisal Capital Outlay	17,976	-	17,976	-	(17,976)
Barnard Fire District	41,903	-	41,903	40,857	(1,046)
Beverly Fire District	49,821	-	49,821	48,034	(1,787)
First Fire District	84,191	-	84,191	82,458	(1,733)
Hunter Fire District	43,204	-	43,204	46,446	3,242
Sylvan Grove Fire District	46,155	-	46,155	45,946	(209)
Sylvan Grove Fire District No-Fund Warrant	-	-	-	100	100
Business Fund					
Refuse	437,206	-	437,206	330,334	(106,872)

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-1
Page 1 of 5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 2,903,766	$ 3,143,321	$ 2,949,296	$ 194,025
Licenses and fees	36,540	40,652	35,000	5,652
Use of money	135,000	153,480	140,000	13,480
Miscellaneous	34,971	25,590	-	25,590
Transfers in	17,962	25,607	25,000	607
TOTAL RECEIPTS	3,128,239	3,388,650	$ 3,149,296	$ 239,354
EXPENDITURES				
County Commission	41,680	44,839	$ 49,486	$ (4,647)
County Clerk	101,700	113,911	124,382	(10,471)
County Treasurer	138,479	157,625	156,246	1,379
County Attorney	104,066	112,657	145,146	(32,489)
Register of Deeds	54,403	58,838	60,804	(1,966)
Sheriff	517,780	552,005	557,381	(5,376)
Clerk of District Court	80,471	88,576	75,800	12,776
Courthouse (general expense)	287,372	167,539	142,665	24,874
Emergency preparedness	71,122	73,186	59,001	14,185
Special reappraisal	144,017	159,668	180,277	(20,609)
Special building	10,000	2,211	-	2,211
Election	36,796	47,766	42,730	5,036
Recycling	17,247	29,039	19,000	10,039
Communications	201,913	208,509	238,342	(29,833)
Human Resources	55,966	51,478	55,851	(4,373)
Floodplain Management	-	-	8,300	(8,300)
Appropriations	970,075	1,005,101	1,100,326	(95,225)
Transfers out	291,196	475,533	365,533	110,000
TOTAL EXPENDITURES	3,124,283	3,348,481	$ 3,381,270	$ (32,789)
RECEIPTS OVER (UNDER) EXPENDITURES	3,956	40,169		
UNENCUMBERED CASH, BEGINNING	335,636	339,592		
UNENCUMBERED CASH, ENDING	$ 339,592	$ 379,761		

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem property taxes	$ 2,273,918	$ 2,400,363	$ 2,430,496	$ (30,133)
Delinquent tax	19,056	26,821	24,000	2,821
Interest and charges on delinquent taxes	17,904	62,418	61,171	1,247
Motor vehicle tax	101,379	108,653	99,805	8,848
Recreational vehicle tax	2,823	3,156	2,443	713
16/20M vehicle tax	15,731	17,719	17,054	665
Commercial vehicle fees	6,939	4,486	5,586	(1,100)
Watercraft tax	-	-	3,038	(3,038)
Neighborhood revitalization	(2,472)	(4,834)	(5,951)	1,117
In lieu of tax	-	-	1,359	(1,359)
Intangible tax	6,430	5,609	4,563	1,046
Liquor tax	5,759	5,856	5,732	124
County-wide sales tax	456,299	513,074	300,000	213,074
TOTAL TAXES	2,903,766	3,143,321	2,949,296	194,025
LICENSES AND FEES				
Officers' fees	36,540	40,652	30,000	10,652
Other licenses and fees	-	-	5,000	(5,000)
TOTAL LICENSES AND FEES	36,540	40,652	35,000	5,652
USE OF MONEY				
Interest on investments	135,000	153,480	140,000	13,480
MISCELLANEOUS	34,971	25,590	-	25,590
TRANSFERS IN				
Transfer from - Treasurer's Motor Vehicle Fund	17,962	25,607	25,000	607
TOTAL RECEIPTS	$ 3,128,239	$ 3,388,650	$ 3,149,296	$ 239,354

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 39,130	$ 42,480	$ 42,486	$ (6)
Contractual services	1,943	2,104	4,000	(1,896)
Commodities	607	255	3,000	(2,745)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL COUNTY COMMISSION	41,680	44,839	49,486	(4,647)
COUNTY CLERK				
Personal services	101,897	110,655	121,109	(10,454)
Contractual services	5,730	6,308	4,398	1,910
Commodities	3,513	2,437	3,700	(1,263)
Capital outlay	-	-	-	-
Reimbursements	(9,440)	(5,489)	(4,825)	(664)
TOTAL COUNTY CLERK	101,700	113,911	124,382	(10,471)
COUNTY TREASURER				
Personal services	136,191	151,308	149,246	2,062
Contractual services	5,593	2,969	3,000	(31)
Commodities	2,414	3,348	4,000	(652)
Capital outlay	-	-	-	-
Reimbursements	(5,719)	-	-	-
TOTAL COUNTY TREASURER	138,479	157,625	156,246	1,379
COUNTY ATTORNEY				
Personal services	96,398	102,608	102,346	262
Contractual services	10,755	9,255	35,000	(25,745)
Commodities	690	806	7,800	(6,994)
Capital outlay	-	-	-	-
Reimbursements	(3,777)	(12)	-	(12)
TOTAL COUNTY ATTORNEY	104,066	112,657	145,146	(32,489)
REGISTER OF DEEDS				
Personal services	53,110	56,447	57,814	(1,367)
Contractual services	2,380	1,683	2,724	(1,041)
Commodities	921	708	266	442
Capital outlay	-	-	-	-
Reimbursements	(2,008)	-	-	-
TOTAL REGISTER OF DEEDS	54,403	58,838	60,804	(1,966)
SHERIFF				
Personal services	503,976	524,481	517,656	6,825
Contractual services	89,137	113,668	71,000	42,668
Commodities	118,270	96,497	137,725	(41,228)
Capital outlay	563	-	-	-
Reimbursements	(194,166)	(182,641)	(169,000)	(13,641)
TOTAL SHERIFF	517,780	552,005	557,381	(5,376)

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
CLERK OF DISTRICT COURT				
Contractual services	$ 66,071	$ 78,041	$ 76,300	$ 1,741
Commodities	3,098	1,297	1,500	(203)
Capital outlay	27,482	15,348	-	15,348
Reimbursements	(16,180)	(6,110)	(2,000)	(4,110)
TOTAL CLERK OF DISTRICT COURT	80,471	88,576	75,800	12,776
COURTHOUSE (GENERAL EXPENSE)				
Personal services	56,403	37,855	37,665	190
Contractual services	124,099	120,473	90,000	30,473
Commodities	11,447	26,376	15,000	11,376
Capital outlay	128,409	-	-	-
Reimbursements	(32,986)	(17,165)	-	(17,165)
TOTAL COURTHOUSE (GENERAL EXPENSE)	287,372	167,539	142,665	24,874
EMERGENCY PREPAREDNESS				
Personal services	48,670	49,100	45,926	3,174
Contractual services	13,707	8,538	5,625	2,913
Commodities	10,775	18,294	7,450	10,844
Capital outlay	-	-	-	-
Reimbursements	(2,030)	(2,746)	-	(2,746)
TOTAL EMERGENCY PREPAREDNESS	71,122	73,186	59,001	14,185
SPECIAL REAPPRAISAL				
Personal services	110,593	112,421	142,565	(30,144)
Contractual services	33,638	42,156	34,712	7,444
Commodities	4,715	6,665	3,000	3,665
Capital outlay	-	-	-	-
Reimbursements	(4,929)	(1,574)	-	(1,574)
TOTAL SPECIAL REAPPRAISAL	144,017	159,668	180,277	(20,609)
SPECIAL BUILDING				
Building construction and maintenance	10,000	2,211	-	2,211
ELECTION				
Personal services	-	3,265	6,900	(3,635)
Contractual services	26,940	43,400	38,680	4,720
Commodities	9,856	20,734	4,000	16,734
Capital outlay	-	-	-	-
Reimbursements	-	(19,633)	(6,850)	(12,783)
TOTAL ELECTION	36,796	47,766	42,730	5,036

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECYCLING				
Personal services	$ -	$ -	$ -	$ -
Contractual services	16,491	28,884	17,000	11,884
Commodities	756	155	2,000	(1,845)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL RECYCLING	17,247	29,039	19,000	10,039
COMMUNICATIONS				
Personal services	203,485	206,380	227,842	(21,462)
Contractual services	6,033	1,106	10,000	(8,894)
Commodities	3,221	1,023	500	523
Capital outlay	-	-	-	-
Reimbursements	(10,826)	-	-	-
TOTAL COMMUNICATIONS	201,913	208,509	238,342	(29,833)
HUMAN RESOURCES				
Personal services	53,430	48,304	49,051	(747)
Contractual services	3,175	2,628	5,800	(3,172)
Commodities	842	546	1,000	(454)
Capital outlay	-	-	-	-
Reimbursements	(1,481)	-	-	-
TOTAL HUMAN RESOURCES	55,966	51,478	55,851	(4,373)
FLOODPLAIN MANAGEMENT				
Personal services	-	-	-	-
Contractual services	-	-	6,300	(6,300)
Commodities	-	-	2,000	(2,000)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL FLOODPLAIN MANAGEMENT	-	-	8,300	(8,300)
APPROPRIATIONS				
Mental health	11,990	12,000	12,000	-
Economic development	122,305	125,000	125,000	-
Historical Society	4,500	4,500	4,500	-
Hospital maintenance	500,000	500,000	500,000	-
Special alcohol and drug	-	-	1,000	(1,000)
Services For the Elderly	60,000	60,000	60,000	-
OCCK	9,000	9,000	9,000	-
Soil conservation	23,000	23,000	23,000	-
CASA	5,000	7,000	7,000	-
Nursing home	88,104	100,136	100,000	136
Juvenile detention	750	1,000	1,500	(500)
Abandoned cemeteries	281	1,100	2,000	(900)
LEP Program	13,500	13,500	15,000	(1,500)
City of Lincoln Recreation Commission	25,000	25,000	25,000	-
Liability insurance	46,033	58,222	55,241	2,981
County fair	12,000	12,000	12,000	-
Safety center	4,234	4,253	-	4,253
Computer contract	42,562	46,995	42,585	4,410
Promotion and advertising	1,816	2,395	2,000	395
North Central Regional Planning	-	-	3,500	(3,500)
Courthouse restoration	-	-	100,000	(100,000)
TOTAL APPROPRIATIONS	970,075	1,005,101	1,100,326	(95,225)
TRANSFERS OUT				
Transfer to:				
Transportation Bus Fund	18,500	25,000	25,000	-
Capital Improvement Fund	180,000	300,000	250,000	50,000
Refuse Fund	-	18,000	-	18,000
Equipment Reserve Fund	50,000	90,000	48,000	42,000
County Repeater Board Fund	10,000	10,000	10,000	-
Rescue Squad Fund	32,696	32,533	32,533	-
TOTAL TRANSFERS OUT	291,196	475,533	365,533	110,000
TOTAL EXPENDITURES	$ 3,124,283	$ 3,348,481	$ 3,381,270	$ (32,789)

LINCOLN COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,332,452	$ 1,558,017	$ 1,577,540	$ (19,523)
Delinquent tax	15,315	20,112	20,112	-
Motor vehicle tax	78,179	66,961	66,947	14
Recreational vehicle tax	2,154	1,958	1,958	-
16/20M vehicle tax	15,444	12,545	12,465	80
Commercial vehicle fees	4,925	2,629	2,629	-
Watercraft tax	-	-	-	-
In lieu of tax	-	1,411	1,411	-
Neighborhood revitalization	(1,448)	(3,136)	(3,210)	74
Special City and County Highway	244,352	244,250	245,397	(1,147)
Reimbursements	298,034	57,049	57,029	20
Sale of equipment	-	-	7,057	(7,057)
Miscellaneous	62,171	45,188	36,998	8,190
TOTAL RECEIPTS	2,051,578	2,006,984	$ 2,026,333	$ (19,349)
EXPENDITURES				
Personal services	650,700	630,809	$ 799,678	$ (168,869)
Contractual services	300,436	231,027	225,400	5,627
Commodities	895,972	898,532	868,000	30,532
Capital outlay	249,529	37,586	-	37,586
Transfer to:				
Transfer out	-	-	147,000	(147,000)
Special Machinery Fund	150,000	-	-	-
Special Highway Improvement Fund	-	184,754	-	184,754
Special County Road Fund	-	-	-	-
TOTAL EXPENDITURES	2,246,637	1,982,708	2,040,078	(57,370)
Adjustment for qualifying budget credit	-	-	20	(20)
TOTAL FOR COMPARISON	2,246,637	1,982,708	$ 2,040,098	$ (57,390)
RECEIPTS OVER (UNDER) EXPENDITURES	(195,059)	24,276		
UNENCUMBERED CASH, BEGINNING	228,858	33,799		
UNENCUMBERED CASH, ENDING	$ 33,799	$ 58,075		

LINCOLN COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 195,255	$ 226,726	$ 222,854	$ 3,872
Delinquent tax	1,162	1,802	-	1,802
Motor vehicle tax	5,744	8,560	8,571	(11)
Recreational vehicle tax	160	246	210	36
16/20M vehicle tax	855	1,016	1,465	(449)
Commercial vehicle fees	398	385	480	(95)
Watercraft tax	-	-	261	(261)
In lieu of tax	-	-	117	(117)
Neighborhood revitalization	(212)	(455)	(158)	(297)
Miscellaneous	4,164	205	-	205
TOTAL RECEIPTS	207,526	238,485	$ 233,800	$ 4,685
EXPENDITURES				
Bridge construction	116,000	63,815	$ 300,000	$ (236,185)
RECEIPTS OVER (UNDER) EXPENDITURES	91,526	174,670		
UNENCUMBERED CASH, BEGINNING	68,379	159,905		
UNENCUMBERED CASH, ENDING	$ 159,905	$ 334,575		

LINCOLN COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 189,098	$ 304,659	$ 272,642	$ 32,017
Delinquent tax	2,351	3,158	3,158	-
Motor vehicle tax	13,989	10,805	10,803	2
Recreational vehicle tax	394	321	321	-
16/20M vehicle tax	1,607	2,635	2,619	16
Commercial vehicle fees	1,030	373	373	-
Watercraft tax	-	-	-	-
In lieu of tax	-	-	275	(275)
Neighborhood revitalization	(206)	(612)	(646)	34
Ambulance runs	195,602	192,446	185,000	7,446
Miscellaneous	7	8,375	1,202	7,173
Reimbursements	44,413	7,135	7,135	-
TOTAL RECEIPTS	448,285	529,295	$ 482,882	$ 46,413
EXPENDITURES				
Personal services	382,607	392,054	$ 409,525	$ (17,471)
Contractual services	53,240	59,785	46,175	13,610
Commodities	68,047	35,982	31,716	4,266
Capital outlay	-	-	-	-
Transfer to - Ambulance Capital Outlay Fund	35,000	30,000	30,000	-
TOTAL EXPENDITURES	538,894	517,821	517,416	405
Adjustment for qualifying budget credit	-	-	7,446	(7,446)
TOTAL FOR COMPARISON	538,894	517,821	$ 524,862	$ (7,041)
RECEIPTS OVER (UNDER) EXPENDITURES	(90,609)	11,474		
UNENCUMBERED CASH, BEGINNING	129,343	38,734		
UNENCUMBERED CASH, ENDING	$ 38,734	$ 50,208		

LINCOLN COUNTY, KANSAS

LINCOLN COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 60,007	$ 67,914	$ 60,000	$ 7,914
EXPENDITURES				
Contractual services	52,757	55,475	$ -	$ 55,475
Reserve for future period	-	-	215,197	(215,197)
TOTAL EXPENDITURES	52,757	55,475	$ 215,197	$ (159,722)
RECEIPTS OVER (UNDER) EXPENDITURES	7,250	12,439		
UNENCUMBERED CASH, BEGINNING	170,197	177,447		
UNENCUMBERED CASH, ENDING	$ 177,447	$ 189,886		

LINCOLN COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,606,964	$ 1,793,038	$ 1,762,657	$ 30,381
Delinquent tax	12,113	18,503	10,000	8,503
Motor vehicle tax	58,540	72,229	70,538	1,691
Recreational vehicle tax	1,616	2,080	1,727	353
16/20M vehicle tax	11,155	9,532	12,053	(2,521)
Commercial vehicle fees	3,740	3,171	3,947	(776)
Watercraft tax	-	-	2,148	(2,148)
In lieu of tax	-	-	961	(961)
Neighborhood revitalization	(1,747)	(3,603)	(3,981)	378
Miscellaneous	8,237	2,367	-	2,367
Reimbursements	31,707	26,156	30,000	(3,844)
TOTAL RECEIPTS	1,732,325	1,923,473	$ 1,890,050	$ 33,423
EXPENDITURES				
Social Security	201,034	207,265	$ 230,671	$ (23,406)
KPERS	252,041	275,506	309,371	(33,865)
Workers' compensation insurance	42,436	49,200	50,000	(800)
Unemployment tax	2,343	1,743	5,000	(3,257)
Medical insurance	998,522	974,287	1,350,000	(375,713)
Short-term disability insurance	10,306	10,929	12,000	(1,071)
Other employee benefits	14,924	9,531	30,000	(20,469)
Health Claims	-	-	-	-
TOTAL EXPENDITURES	1,521,606	1,528,461	$ 1,987,042	$ (458,581)
RECEIPTS OVER (UNDER) EXPENDITURES	210,719	395,012		
UNENCUMBERED CASH, BEGINNING	39,394	250,113		
UNENCUMBERED CASH, ENDING	$ 250,113	$ 645,125		

LINCOLN COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 210,624	$ 33,501	$ 33,884	$ (383)
Delinquent tax	1,281	1,577	-	1,577
Motor vehicle tax	6,341	9,237	9,245	(8)
Recreational vehicle tax	176	265	226	39
16/20M vehicle tax	1,014	1,098	1,580	(482)
Commercial vehicle fees	430	416	517	(101)
Watercraft tax	-	-	281	(281)
In lieu of tax	-	-	126	(126)
Neighborhood revitalization	(229)	(73)	(54)	(19)
Transfer from - County Health Capital Outlay Fund	-	40,000	-	40,000
Other reimbursements	-	27,830	27,830	-
Reimbursements and grants	94,788	154,930	196,469	(41,539)
TOTAL RECEIPTS	314,425	268,781	$ 270,104	$ (1,323)
EXPENDITURES				
Personal services	191,715	205,610	$ 209,174	$ (3,564)
Contractual services	75,492	50,118	58,840	(8,722)
Commodities	13,610	9,163	15,850	(6,687)
Capital Outlay	15,148	15,490	14,000	1,490
Transfer to - County Health Capital Outlay Fund	-	-	-	-
TOTAL EXPENDITURES	295,965	280,381	$ 297,864	$ (17,483)
RECEIPTS OVER (UNDER) EXPENDITURES	18,460	(11,600)		
UNENCUMBERED CASH, BEGINNING	27,777	46,237		
UNENCUMBERED CASH, ENDING	$ 46,237	$ 34,637		

LINCOLN COUNTY, KANSAS

LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 37,816	$ 19,933	$ 20,151	$ (218)
Delinquent tax	455	471	-	471
Motor vehicle tax	2,542	2,031	1,659	372
Recreational vehicle tax	71	60	41	19
16/20M vehicle tax	402	441	283	158
Commercial vehicle fees	173	75	93	(18)
Watercraft tax	-	-	51	(51)
In lieu of tax	-	-	23	(23)
Neighborhood revitalization	(41)	(41)	(40)	(1)
Reimbursements	-	-	-	-
Miscellaneous	475	8,948	-	8,948
TOTAL RECEIPTS	41,893	31,918	$ 22,261	$ 9,657
EXPENDITURES				
Contractual services	180	15	$ -	$ 15
Capital outlay	55,385	63,550	76,000	(12,450)
TOTAL EXPENDITURES	55,565	63,565	$ 76,000	$ (12,435)
RECEIPTS OVER (UNDER) EXPENDITURES	(13,672)	(31,647)		
UNENCUMBERED CASH, BEGINNING	70,177	56,505		
UNENCUMBERED CASH, ENDING	$ 56,505	$ 24,858		

LINCOLN COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 97,925	$ 105,454	$ 106,766	$ (1,312)
Delinquent tax	660	1,019	-	1,019
Motor vehicle tax	3,550	4,506	4,297	209
Recreational vehicle tax	99	130	105	25
16/20M vehicle tax	465	649	734	(85)
Commercial vehicle fees	254	193	240	(47)
Watercraft tax	-	-	131	(131)
Neighborhood revitalization	(106)	(212)	(235)	23
In lieu of tax	-	-	59	(59)
Reimbursements	2,156	-	-	-
Chemical sales	2,060	6,183	2,000	4,183
TOTAL RECEIPTS	107,063	117,922	$ 114,097	$ 3,825
EXPENDITURES				
Personal services	54,582	52,115	$ 54,527	$ (2,412)
Contractual services	1,969	5,422	10,000	(4,578)
Commodities	19,727	47,591	47,000	591
Capital outlay	-	-	-	-
Transfer to - Noxious Weed Capital Outlay Fund	10,000	10,000	10,000	-
TOTAL EXPENDITURES	86,278	115,128	$ 121,527	$ (6,399)
RECEIPTS OVER (UNDER) EXPENDITURES	20,785	2,794		
UNENCUMBERED CASH, BEGINNING	4,178	24,963		
UNENCUMBERED CASH, ENDING	$ 24,963	$ 27,757		

LINCOLN COUNTY, KANSAS

AMBULANCE CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Ambulance Fund	$ 35,000	$ 30,000	$ -	$ 30,000
EXPENDITURES				
Capital outlay	-	-	$ -	$ -
Reserve for future period	-	-	24,181	(24,181)
TOTAL EXPENDITURES	-	-	$ 24,181	$ (24,181)
RECEIPTS OVER (UNDER) EXPENDITURES	35,000	30,000		
UNENCUMBERED CASH, BEGINNING	24,181	59,181		
UNENCUMBERED CASH, ENDING	$ 59,181	$ 89,181		

LINCOLN COUNTY, KANSAS

COUNTY HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - County Health Fund	$ -	$ -	$ -	$ -
EXPENDITURES				
Contractual services	3,615	615	$ -	$ 615
Transfer to - County Health Fund	-	40,000	-	40,000
Reserve for future period	-	-	109,567	(109,567)
TOTAL EXPENDITURES	3,615	40,615	$ 109,567	$ (68,952)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,615)	(40,615)		
UNENCUMBERED CASH, BEGINNING	109,567	105,952		
UNENCUMBERED CASH, ENDING	$ 105,952	$ 65,337		

LINCOLN COUNTY, KANSAS

HOME FOR THE AGED IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Rental fees	$ 40,000	$ 40,800	$ 40,800	$ -
Reimbursements	-	-	-	-
TOTAL RECEIPTS	40,000	40,800	$ 40,800	$ -
EXPENDITURES				
Contractual services	14,625	29,545	$ -	$ 29,545
Commodities	-	111	-	111
Reserve for future period	-	-	120,090	(120,090)
TOTAL EXPENDITURES	14,625	29,656	$ 120,090	$ (90,434)
RECEIPTS OVER (UNDER) EXPENDITURES	25,375	11,144		
UNENCUMBERED CASH, BEGINNING	73,290	98,665		
UNENCUMBERED CASH, ENDING	$ 98,665	$ 109,809		

LINCOLN COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ 10,000	$ 10,000	$ 10,000	$ -
EXPENDITURES				
Capital outlay	-	62,870	$ -	$ 62,870
Reserve for future period	-	-	79,729	(79,729)
TOTAL EXPENDITURES	-	62,870	$ 79,729	$ (16,859)
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	(52,870)		
UNENCUMBERED CASH, BEGINNING	59,729	69,729		
UNENCUMBERED CASH, ENDING	$ 69,729	$ 16,859		

LINCOLN COUNTY, KANSAS

REAPPRAISAL CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - General Fund	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	-	-	$ 17,976	$ (17,976)
Reserve for future period	-	-	-	-
TOTAL EXPENDITURES	-	-	$ 17,976	$ (17,976)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	17,976	17,976		
UNENCUMBERED CASH, ENDING	$ 17,976	$ 17,976		

LINCOLN COUNTY, KANSAS

BARNARD FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 22,393	$ 22,319	$ 32,279	$ (9,960)
Delinquent tax	90	389	389	-
Motor vehicle tax	339	680	812	(132)
Recreational vehicle tax	15	33	26	7
16/20M vehicle tax	161	149	201	(52)
Commercial vehicle fees	3	-	22	(22)
Watercraft tax	-	-	20	(20)
Miscellaneous	16,673	9,199	9,199	-
Other county distributions	9,661	9,518	-	9,518
Interest earned	394	341	323	18
TOTAL RECEIPTS	49,729	42,628	$ 43,271	$ (643)
EXPENDITURES				
Personal services	1,700	1,500	$ 1,100	$ 400
Contractual services	10,725	14,577	10,000	4,577
Commodities	24,868	16,780	10,000	6,780
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	9,500	8,000	20,803	(12,803)
TOTAL EXPENDITURES	46,793	40,857	$ 41,903	$ (1,046)
RECEIPTS OVER (UNDER) EXPENDITURES	2,936	1,771		
UNENCUMBERED CASH, BEGINNING	42	2,978		
UNENCUMBERED CASH, ENDING	$ 2,978	$ 4,749		

LINCOLN COUNTY, KANSAS

BEVERLY FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 39,082	$ 39,135	$ 41,500	$ (2,365)
Delinquent tax	159	278	-	278
Motor vehicle tax	1,046	1,400	1,312	88
Recreational vehicle tax	38	37	32	5
16/20M vehicle tax	230	214	215	(1)
Commercial vehicle fees	48	52	38	14
Watercraft tax	-	-	29	(29)
Reimbursements	-	-	-	-
Other county distributions	2,215	1,973	-	1,973
Miscellaneous	-	3,191	3,191	-
Interest earned	190	218	-	218
TOTAL RECEIPTS	43,008	46,498	$ 46,317	$ 181
EXPENDITURES				
Personal services	1,400	1,400	$ 1,400	$ -
Contractual services	15,829	15,654	12,000	3,654
Commodities	14,847	8,980	13,000	(4,020)
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	10,000	22,000	23,421	(1,421)
TOTAL EXPENDITURES	42,076	48,034	$ 49,821	$ (1,787)
RECEIPTS OVER (UNDER) EXPENDITURES	932	(1,536)		
UNENCUMBERED CASH, BEGINNING	4,521	5,453		
UNENCUMBERED CASH, ENDING	$ 5,453	$ 3,917		

LINCOLN COUNTY, KANSAS

FIRST FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 62,233	$ 62,066	$ 62,418	$ (352)
Delinquent tax	488	172	-	172
Motor vehicle tax	1,759	1,970	1,731	239
Recreational vehicle tax	56	83	50	33
16/20M vehicle tax	444	422	419	3
Commercial vehicle fees	365	237	288	(51)
Watercraft tax	-	-	28	(28)
Reimbursements	14,856	-	-	-
Miscellaneous	-	17,035	17,035	-
Interest earned	86	119	-	119
TOTAL RECEIPTS	80,287	82,104	$ 81,969	$ 135
EXPENDITURES				
Personal services	700	700	$ 1,000	$ (300)
Contractual services	24,585	39,783	20,000	19,783
Commodities	10,270	15,475	20,000	(4,525)
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	45,000	26,500	43,191	(16,691)
TOTAL EXPENDITURES	80,555	82,458	$ 84,191	$ (1,733)
RECEIPTS OVER (UNDER) EXPENDITURES	(268)	(354)		
UNENCUMBERED CASH, BEGINNING	4,652	4,384		
UNENCUMBERED CASH, ENDING	$ 4,384	$ 4,030		

LINCOLN COUNTY, KANSAS

HUNTER FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 24,099	$ 23,836	$ 40,000	$ (16,164)
Delinquent tax	127	144	-	144
Motor vehicle tax	533	539	934	(395)
Recreational vehicle tax	9	5	12	(7)
16/20M vehicle tax	136	125	274	(149)
Commercial vehicle fees	-	-	-	-
Watercraft tax	-	-	16	(16)
Other county distributions	16,238	16,695	-	16,695
Reimbursements	-	194	-	194
Miscellaneous	-	-	-	-
Interest earned	351	231	-	231
TOTAL RECEIPTS	41,493	41,769	$ 41,236	$ 533
EXPENDITURES				
Personal services	480	480	$ 1,000	$ (520)
Contractual services	13,246	16,314	16,000	314
Commodities	18,546	8,652	15,000	(6,348)
Capital outlay	7,567	-	11,204	(11,204)
Transfer to - Fire District Special Equipment Fund	-	21,000	-	21,000
TOTAL EXPENDITURES	39,839	46,446	$ 43,204	$ 3,242
RECEIPTS OVER (UNDER) EXPENDITURES	1,654	(4,677)		
UNENCUMBERED CASH, BEGINNING	2,338	3,992		
UNENCUMBERED CASH, ENDING	$ 3,992	$ (685)		

LINCOLN COUNTY, KANSAS

SYLVAN GROVE FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 33,216	$ 33,089	$ 33,495	$ (406)
Delinquent tax	283	895	895	-
Motor vehicle tax	1,670	1,735	1,623	112
Recreational vehicle tax	49	46	46	-
16/20M vehicle tax	277	316	270	46
Commercial vehicle fees	-	1	-	1
Watercraft tax	-	-	112	(112)
In lieu of tax	-	-	44	(44)
Reimbursements	150	450	-	450
Interest earned	2,657	2,828	2,630	198
Miscellaneous	-	2,317	2,272	45
Transfer from - Sylvan Grove RFD NFW Fund	-	100	-	100
TOTAL RECEIPTS	38,302	41,777	$ 41,387	$ 390
EXPENDITURES				
Personal services	1,800	1,800	$ 3,400	$ (1,600)
Contractual services	15,165	17,061	13,000	4,061
Commodities	7,778	6,585	10,750	(4,165)
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	10,000	20,500	19,005	1,495
TOTAL EXPENDITURES	34,743	45,946	$ 46,155	$ (209)
RECEIPTS OVER (UNDER) EXPENDITURES	3,559	(4,169)		
UNENCUMBERED CASH, BEGINNING	2,259	5,818		
UNENCUMBERED CASH, ENDING	$ 5,818	$ 1,649		

LINCOLN COUNTY, KANSAS

SYLVAN GROVE FIRE DISTRICT NO-FUND WARRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Delinquent tax	$ 2	$ 127	$ -	$ 127
Reimbursements	-	-	-	-
TOTAL RECEIPTS	2	127	$ -	$ 127
EXPENDITURES				
Transfer to - Sylvan Grove Fire District Fund	-	100	$ -	$ 100
RECEIPTS OVER (UNDER) EXPENDITURES	2	27		
UNENCUMBERED CASH, BEGINNING	99	101		
UNENCUMBERED CASH, ENDING	$ 101	$ 128		

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-21

	Special Machinery Fund		Special Highway Improvement Fund	
	2023	2024	2023	2024
RECEIPTS				
Transfer from - Road and Bridge Fund	$ 150,000	$ -	$ -	$ 184,754
EXPENDITURES				
Capital outlay	66,451	17,200	1,160,666	-
RECEIPTS OVER (UNDER) EXPENDITURES	83,549	(17,200)	(1,160,666)	184,754
UNENCUMBERED CASH, BEGINNING	95,001	178,550	1,160,666	-
UNENCUMBERED CASH, ENDING	$ 178,550	$ 161,350	$ -	$ 184,754

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-22

	Register of Deeds Technology Fund		Treasurer's Motor Vehicle Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 4,395	$ 4,614	$ 596,004	$ 608,500
Miscellaneous	-	-	166	175
TOTAL RECEIPTS	4,395	4,614	596,170	608,675
EXPENDITURES				
Personal services	-	-	-	5,985
Contractual services	4,417	5,158	570,422	585,779
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Transfer to - General Fund	-	-	17,962	25,607
TOTAL EXPENDITURES	4,417	5,158	588,384	617,371
RECEIPTS OVER (UNDER) EXPENDITURES	(22)	(544)	7,786	(8,696)
UNENCUMBERED CASH, BEGINNING	23,781	23,759	32,365	40,151
UNENCUMBERED CASH, ENDING	$ 23,759	$ 23,215	$ 40,151	$ 31,455

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-23

	Windpower Economic Benefit Fund		Windpower Interest Earned Fund	
	2023	2024	2023	2024
RECEIPTS				
In lieu of tax	$ 667,443	$ 494,643	$ -	$ -
Interest earned	-	-	129,285	166,633
TOTAL RECEIPTS	667,443	494,643	129,285	166,633
EXPENDITURES				
Contractual services	849,150	298,702	30,012	122,695
Reimburse Rural Opportunity Zone Fund	-	-	6,000	6,461
TOTAL EXPENDITURES	849,150	298,702	36,012	129,156
RECEIPTS OVER (UNDER) EXPENDITURES	(181,707)	195,941	93,273	37,477
UNENCUMBERED CASH, BEGINNING	5,857,185	5,675,478	35,421	128,694
UNENCUMBERED CASH, ENDING	$ 5,675,478	$ 5,871,419	$ 128,694	$ 166,171

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-24

	Ambulance Memorial Fund		County Health Memorial Fund	
	2023	2024	2023	2024
RECEIPTS				
Donations	$ -	$ -	$ -	$ -
EXPENDITURES				
Operating expenses	-	-	454	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(454)	-
UNENCUMBERED CASH, BEGINNING	1,645	1,645	921	467
UNENCUMBERED CASH, ENDING	$ 1,645	$ 1,645	$ 467	$ 467

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-25

	Prosecutor's Training and Assistance Fund		Sheriff VIN Inspection Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 729	$ 1,067	$ 2,780	$ 4,000
EXPENDITURES				
Contractual services	1,713	1,246	5,169	5,577
RECEIPTS OVER (UNDER) EXPENDITURES	(984)	(179)	(2,389)	(1,577)
UNENCUMBERED CASH, BEGINNING	2,914	1,930	6,003	3,614
UNENCUMBERED CASH, ENDING	$ 1,930	$ 1,751	$ 3,614	$ 2,037

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-26

	Asset Forfeiture Fund		Crime Victim Restitution Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ -	$ -	$ 2,624	$ 3,698
EXPENDITURES				
Forfeiture payments	-	-	-	-
Restitution payments	-	-	1,250	650
TOTAL EXPENDITURES	-	-	1,250	650
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	1,374	3,048
UNENCUMBERED CASH, BEGINNING	1,168	1,168	24,641	26,015
UNENCUMBERED CASH, ENDING	$ 1,168	$ 1,168	$ 26,015	$ 29,063

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-27

	Sheriff's Concealed Carry Fund		Sheriff's Registered Offender Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 33	$ 33	$ 580	$ 620
EXPENDITURES				
Commodities	-	-	3,821	1,190
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	3,821	1,190
RECEIPTS OVER (UNDER) EXPENDITURES	33	33	(3,241)	(570)
UNENCUMBERED CASH, BEGINNING	1,450	1,483	4,727	1,486
UNENCUMBERED CASH, ENDING	$ 1,483	$ 1,516	$ 1,486	$ 916

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-28

	Transportation Bus Fund		Rescue Squad Fund	
	2023	2024	2023	2024
RECEIPTS				
Transfer from - General Fund	$ 18,500	$ 25,000	$ 32,696	$ 32,533
Federal and State funds	45,161	50,406	-	-
Fares	5,453	4,511	-	-
Miscellaneous	2,839	636	-	-
TOTAL RECEIPTS	71,953	80,553	32,696	32,533
EXPENDITURES				
Personal services	42,722	41,912	-	-
Contractual services	22,406	25,751	10,108	7,853
Commodities	15,879	16,869	4,104	3,923
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	81,007	84,532	14,212	11,776
RECEIPTS OVER (UNDER) EXPENDITURES	(9,054)	(3,979)	18,484	20,757
UNENCUMBERED CASH, BEGINNING	15,545	6,491	75,769	94,253
UNENCUMBERED CASH, ENDING	$ 6,491	$ 2,512	$ 94,253	$ 115,010

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-29

	Treasurer's Technology Fund		Clerk's Technology Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 1,070	$ 1,125	$ 1,070	$ 1,125
EXPENDITURES				
Commodities	-	7,566	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	7,566	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,070	(6,441)	1,070	1,125
UNENCUMBERED CASH, BEGINNING	8,552	9,622	8,829	9,899
UNENCUMBERED CASH, ENDING	$ 9,622	$ 3,181	$ 9,899	$ 11,024

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-30

	First Fire District Memorial Fund		Beverly Fire District Memorial Fund	
	2023	2024	2023	2024
RECEIPTS				
Donations	$ 685	$ -	$ -	$ 1,400
EXPENDITURES				
Capital outlay	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	685	-	-	1,400
UNENCUMBERED CASH, BEGINNING	608	1,293	2,500	2,500
UNENCUMBERED CASH, ENDING	$ 1,293	$ 1,293	$ 2,500	$ 3,900

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-31

	Rescue Squad Memorial Fund		Sylvan Grove Fire District Special Equipment Fund	
	2023	2024	2023	2024
RECEIPTS				
Donations	$ -	$ -	$ -	$ -
Transfer from - Fire District General Fund	-	-	10,000	20,500
TOTAL RECEIPTS	-	-	10,000	20,500
EXPENDITURES				
Capital outlay	-	-	12,468	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(2,468)	20,500
UNENCUMBERED CASH, BEGINNING	2,490	2,490	69,050	66,582
UNENCUMBERED CASH, ENDING	$ 2,490	$ 2,490	$ 66,582	$ 87,082

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-32

	Barnard Fire District Special Equipment Fund		Beverly Fire District Special Equipment Fund	
	2023	2024	2023	2024
RECEIPTS				
Transfer from - Fire District General Fund	$ 9,500	$ 8,000	$ 10,000	$ 22,000
EXPENDITURES				
Capital outlay	20,725	20,114	11,944	1,590
RECEIPTS OVER (UNDER) EXPENDITURES	(11,225)	(12,114)	(1,944)	20,410
UNENCUMBERED CASH, BEGINNING	71,256	60,031	48,586	46,642
UNENCUMBERED CASH, ENDING	$ 60,031	$ 47,917	$ 46,642	$ 67,052

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-33

	First Fire District Special Equipment Fund		Hunter Fire District Special Equipment Fund	
	2023	2024	2023	2024
RECEIPTS				
Transfer from - Fire District General Fund	$ 45,000	$ 26,500	$ -	$ 21,000
Grants	-	-	-	19,612
TOTAL RECEIPTS	45,000	26,500	-	40,612
EXPENDITURES				
Capital outlay	20,193	42,185	-	59,302
RECEIPTS OVER (UNDER) EXPENDITURES	24,807	(15,685)	-	(18,690)
UNENCUMBERED CASH, BEGINNING	80,837	105,644	54,939	54,939
UNENCUMBERED CASH, ENDING	$ 105,644	$ 89,959	$ 54,939	$ 36,249

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-34

	Special County Road Fund		Capital Improvement Fund	
	2023	2024	2023	2024
RECEIPTS				
Transfer from:				
General Fund	$ -	$ -	$ 180,000	$ 300,000
Road and Bridge Fund	-	-	-	-
Miscellaneous	-	-	-	3,400
Reimbursements	854,729	-	149,577	-
TOTAL RECEIPTS	854,729	-	329,577	303,400
EXPENDITURES				
Capital outlay	1,120,267	35,794	-	-
Capital improvements	-	-	222,757	6,413
TOTAL EXPENDITURES	1,120,267	35,794	222,757	6,413
RECEIPTS OVER (UNDER) EXPENDITURES	(265,538)	(35,794)	106,820	296,987
UNENCUMBERED CASH, BEGINNING	340,816	75,278	1,091,532	1,198,352
UNENCUMBERED CASH, ENDING	$ 75,278	$ 39,484	$ 1,198,352	$ 1,495,339

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-35

	County Repeater Board Fund		Special Prosecutor's Diversion Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ -	$ -	$ 7,963	$ 15,161
Transfer from - General Fund	10,000	10,000	-	-
Miscellaneous	6	5	-	-
TOTAL RECEIPTS	10,006	10,005	7,963	15,161
EXPENDITURES				
Contractual services	16,956	2,659	7,953	15,161
Commodities	-	43	-	-
TOTAL EXPENDITURES	16,956	2,702	7,953	15,161
RECEIPTS OVER (UNDER) EXPENDITURES	(6,950)	7,303	10	-
UNENCUMBERED CASH, BEGINNING	16,399	9,449	200	210
UNENCUMBERED CASH, ENDING	$ 9,449	$ 16,752	$ 210	$ 210

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-36

	LEPC - Emergency Planning Fund		DARE Fund	
	2023	2024	2023	2024
RECEIPTS				
Donations	$ -	$ -	$ -	$ -
Miscellaneous	450	-	-	-
TOTAL RECEIPTS	450	-	-	-
EXPENDITURES				
Contractual services	266	427	270	481
RECEIPTS OVER (UNDER) EXPENDITURES	184	(427)	(270)	(481)
UNENCUMBERED CASH, BEGINNING	344	528	1,056	786
UNENCUMBERED CASH, ENDING	$ 528	$ 101	$ 786	$ 305

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-37

	Water Recovery Team Fund		Reappraisal Consultant Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ -	$ -	$ 3,200	$ 1,600
Miscellaneous	4	4	2	2
TOTAL RECEIPTS	4	4	3,202	1,602
EXPENDITURES				
Contractual services	-	-	3,202	3,470
RECEIPTS OVER (UNDER) EXPENDITURES	4	4	-	(1,868)
UNENCUMBERED CASH, BEGINNING	2,633	2,637	1,869	1,869
UNENCUMBERED CASH, ENDING	$ 2,637	$ 2,641	$ 1,869	$ 1

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-38

	Emergency Management Fund		Emergency Management Grant Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	-	-	-	-
EXPENDITURES				
Contractual services	-	-	-	-
Commodities	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-
UNENCUMBERED CASH, BEGINNING	78	78	151	151
UNENCUMBERED CASH, ENDING	$ 78	$ 78	$ 151	$ 151

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-39

	Other Coronavirus Grants Fund		American Rescue Plan Fund	
	2023	2024	2023	2024
RECEIPTS				
Grants	$ 61,910	$ -	$ 283	$ 192
EXPENDITURES				
Personal services	-	-	-	-
Contractual services	69,708	34,964	80,028	235,920
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	69,708	34,964	80,028	235,920
RECEIPTS OVER (UNDER) EXPENDITURES	(7,798)	(34,964)	(79,745)	(235,728)
UNENCUMBERED CASH, BEGINNING	42,762	34,964	575,578	495,833
UNENCUMBERED CASH, ENDING	$ 34,964	$ -	$ 495,833	$ 260,105

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-40

	Equipment Reserve Fund		LACTF Fund	
	2023	2024	2023	2024
RECEIPTS				
Interest	$ -	$ -	$ -	$ -
Transfers in	50,000	90,000	-	-
Grants	-	-	50,000	-
TOTAL RECEIPTS	50,000	90,000	50,000	-
EXPENDITURES				
Contractual services	-	-	-	9,980
Capital outlay	-	13,899	-	-
TOTAL EXPENDITURES	-	13,899	-	9,980
RECEIPTS OVER (UNDER) EXPENDITURES	50,000	76,101	50,000	(9,980)
UNENCUMBERED CASH, BEGINNING	-	50,000	50,000	100,000
UNENCUMBERED CASH, ENDING	$ 50,000	$ 126,101	$ 100,000	$ 90,020

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-41

	Windpower Capital Improvement Fund		Sheriff's Opioid Fund	
	2023	2024	2023	2024
RECEIPTS				
Interest	$ -	$ 882	$ -	$ -
In lieu of tax	-	345,600	-	-
Grants	-	-	-	7,307
TOTAL RECEIPTS	-	346,482	-	7,307
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	346,482	-	7,307
UNENCUMBERED CASH, BEGINNING	-	-	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 346,482	$ -	$ 7,307

LINCOLN COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-42

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent received	$ 364,250	$ 120,000
Interest	399	11,137
TOTAL RECEIPTS	364,649	131,137
EXPENDITURES		
Principal payments	250,000	255,000
Interest payments	113,700	106,125
Miscellaneous	1,501	1,500
TOTAL EXPENDITURES	365,201	362,625
RECEIPTS OVER (UNDER) EXPENDITURES	(552)	(231,488)
UNENCUMBERED CASH, BEGINNING	502,770	502,218
UNENCUMBERED CASH, ENDING	$ 502,218	$ 270,730

LINCOLN COUNTY, KANSAS

REFUSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-43

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Special assessments	$ 45,032	$ 47,320	$ 40,000	$ 7,320
Transfer from - General Fund	-	18,000	-	18,000
User fees	226,502	237,944	260,000	(22,056)
TOTAL RECEIPTS	271,534	303,264	$ 300,000	$ 3,264
EXPENDITURES				
Personal services	61,289	69,232	$ 62,000	$ 7,232
Contractual services	164,453	195,683	201,188	(5,505)
Commodities	31,534	64,619	17,000	47,619
Capital outlay	-	800	121,253	(120,453)
Reserve for future period	-	-	35,765	(35,765)
TOTAL EXPENDITURES	257,276	330,334	$ 437,206	$ (106,872)
RECEIPTS OVER (UNDER) EXPENDITURES	14,258	(27,070)		
UNENCUMBERED CASH, BEGINNING	138,206	152,464		
UNENCUMBERED CASH, ENDING	$ 152,464	$ 125,394		

LINCOLN COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-44

	Delia Pittard Bequest Fund		Children's Health Care Endowment Fund	
	2023	2024	2023	2024
RECEIPTS				
Transfer from - Delia Pittard Bequest Fund	$ -	$ -	$ 5,345	$ 6,263
Interest earned	6,126	5,480	2,427	3,179
TOTAL RECEIPTS	6,126	5,480	7,772	9,442
EXPENDITURES				
Transfer to - Children's Health Care Endowment Fund	5,345	6,263	-	-
Contractual services	-	-	-	230
TOTAL EXPENDITURES	5,345	6,263	-	230
RECEIPTS OVER (UNDER) EXPENDITURES	781	(783)	7,772	9,212
UNENCUMBERED CASH, BEGINNING	578,870	579,651	284,078	291,850
UNENCUMBERED CASH, ENDING	$ 579,651	$ 578,868	$ 291,850	$ 301,062

LINCOLN COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-45

	Law Enforcement Trust Fund	
	2023	2024
RECEIPTS		
Donations	$ -	$ 340
Interest earned	-	-
TOTAL RECEIPTS	-	340
EXPENDITURES		
Contractual services	-	9,111
Commodities	-	-
TOTAL EXPENDITURES	-	9,111
RECEIPTS OVER (UNDER) EXPENDITURES	-	(8,771)
UNENCUMBERED CASH, BEGINNING	11,628	11,628
UNENCUMBERED CASH, ENDING	$ 11,628	$ 2,857

LINCOLN COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For the Year Ended December 31, 2024

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current Tax	$ 6,716,844	$ 10,076,952	$ 10,342,674	$ 6,451,122
Commercial Motor Vehicle	76	49,974	49,700	350
Neighborhood Revitalization	-	23,687	23,687	-
Rural Opportunity Zone	7,242	6,000	5,086	8,156
Delinquent Real Estate Tax	18,870	121,953	100,246	40,577
Delinquent Personal Tax	464	19,255	20,053	(334)
Advance Tax	1,938	665	-	2,603
Motor Vehicle Tax	108,593	452,304	446,072	114,825
Recreational Vehicle Tax	3,407	12,012	12,927	2,492
Vehicle Excise Tax	49	52	100	1
Motor Vehicle Advance Payment	5,939	(533)	-	5,406
Tax Foreclosure Sale	51	-	-	51
Tax Overpayment	5	8,667	8,672	-
STATE FUNDS				
Educational Building	-	68,929	68,870	59
Institutional	-	34,465	34,435	30
State Motor Vehicle Fees	-	-	-	-
State Tax Collection	3	157	148	12
Drivers License Fees	3	10,321	10,324	-
State Heritage Trust Fund	427	2,249	2,119	557
Game Licenses	3,325	2,365	2,226	3,464
SUBDIVISION FUNDS				
School Districts	-	2,898,437	2,895,826	2,611
Townships	-	35,356	35,356	-
Cemeteries	-	5,941	5,941	-
Joint Fire Districts	-	144	144	-
Cities	1,465	547,733	545,980	3,218
Central Kansas Library	-	90,415	90,385	30
Watershed Districts	236	101,807	101,805	238
Post Rock Extension Council	-	98,237	98,155	82
OTHER AGENCY FUNDS				
Law Library	9,715	4,871	-	14,586
Flexible spending account	6,563	40	39	6,564
Health insurance claim	859,211	66,396	11,270	914,337
Grants	-	97,066	46,881	50,185
Public disclosure commission	-	400	400	-
Stray animal	-	-	-	-
WIC Parent Agency	-	191,176	191,176	-
Insufficient Funds Checks	(1,156)	1,157	-	1
Long and Short	-	3	3	-
TOTAL AGENCY FUNDS	$ 7,743,270	$ 15,028,653	$ 15,150,700	$ 7,621,223