LANE COUNTY, KANSAS
MUNICIPALITY

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended
December 31, 2024

LANE COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

For the Year Ended December 31, 2024

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MUNICIPALITY

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FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Lane County Courthouse
Dighton, Kansas 67839

Report on the Audit of the Financial Statement

Opinions

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

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County, as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *KMAAG*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and the *KMAAG*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. The other supplementary information (Schedules 4 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial

statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the 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 May 21, 2024, which contained an unmodified opinion on the financial statement. The 2023 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2024, (Schedules 2 and 4 as listed in the table of contents) is also presented for purposes of additional analysis and is not a required part of the financial statement. Such 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 financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 financial statement or to the 2023 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

May 13, 2025

Financial Statement

LANE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Unencumbered Cash 01/01/24	Receipts	Expenditures	Unencumbered Cash 12/31/24	Add Accounts Payable and Encumbrances	Treasurer's Cash 12/31/24
General	$ 1,060,205	$ 2,019,811	$ 2,565,294	$ 514,722	$ 15,686	$ 530,408
Special Purpose Funds						
Ambulance	45,067	319,440	337,775	26,732	996	27,728
Ambulance Equipment Reserve	178,357	38,645	100,147	116,855	-	116,855
Ambulance Donations	11,706	2,540	2,155	12,091	-	12,091
Capital Improvement Reserve	3,661,205	231,324	202,625	3,689,904	-	3,689,904
Concealed Weapons/Special Law Enforcement	14,638	9,055	200	23,493	-	23,493
County Attorney	8,075	84,624	85,649	7,050	4,382	11,432
County Health	166,605	151,862	226,300	92,167	367	92,534
Community Outreach Donations	782	263	1,045	-	-	-
Drug Forfeiture	450	-	-	450	-	450
Equipment Reserve	2,255,524	234,600	193,092	2,297,032	-	2,297,032
Emergency Management	12,358	65,824	74,441	3,741	198	3,939
Emergency Management Equipment Reserve	-	7,000	-	7,000	-	7,000
Hospital	-	298,679	298,679	-	-	-
Lane County 911	61,378	67,383	73,657	55,104	-	55,104
Library	-	79,250	79,250	-	-	-
Lynn Schriock Legacy	16,289	47,664	24,423	39,530	25	39,555
Motor Vehicle Operating	8,502	21,139	21,139	8,502	-	8,502
Noxious Weed	24,329	241,918	242,992	23,255	102	23,357
Noxious Weed Capital Outlay	69,918	30,000	-	99,918	-	99,918
Oil & Gas Valuation Depletion Trust	1,427,091	81,278	-	1,508,369	-	1,508,369
Prosecuting Attorneys' Training	120	137	146	111	-	111
Public Works	143,995	1,401,604	1,446,717	98,882	9,298	108,180
County Clerk's Technology	11,568	1,161	500	12,229	-	12,229
Register of Deeds' Technology	33,385	4,865	715	37,535	-	37,535
County Treasurer's Technology	5,769	1,164	-	6,933	-	6,933
Rural Fire District	19,501	128,017	140,477	7,041	1,734	8,775
Rural Fire District Donations	8,778	720	2,814	6,684	-	6,684
Rural Fire District Equipment Reserve	85,027	176,599	233,183	28,443	-	28,443
Sheriff	30,618	607,161	600,554	37,225	16,533	53,758
Sheriff Asset Forfeiture	523	-	-	523	-	523
Sheriff Equipment Reserve	12,408	163,500	-	175,908	-	175,908
Special Drug and Alcohol	4,633	-	2,000	2,633	-	2,633
Special Machinery	1,026,257	403,065	491,175	938,147	-	938,147
Special Road and Bridge	1,499,413	151,418	162,300	1,488,531	15,599	1,504,130
Western Pyramid Public Health Region	6,388	20,602	26,990	-	-	-
Total Special Purpose Funds	10,850,657	5,072,501	5,071,140	10,852,018	49,234	10,901,252
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 11,910,862	$ 7,092,312	$ 7,636,434	$ 11,366,740	$ 64,920	$ 11,431,660

Composition of Cash			
Demand deposits:			
First National Bank			$ 8,616
Time deposits:			
First National Bank		$ 347,774	
First State Bank		14,770,720	
Total time deposits			15,118,494
Certificates of deposit:			
First State Bank			2,113,609
Plus deposits in transit			34,172
Less outstanding checks			(201,823)
Total cash			17,073,068
Less Agency Funds per Schedule 3			(5,641,408)
Total Treasurer's cash (excluding Agency Funds)			$ 11,431,660

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

Notes to the Financial Statement

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

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

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

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

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

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

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

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

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

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

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

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

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

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

D. Cash and investments

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

E. Property taxes and special assessments

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

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

1. Summary of significant accounting policies (continued)

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

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2024, the special assessment taxes levied are a lien on the property.

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

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

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

2. Stewardship, compliance and accountability

A. Budgetary information
Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, business funds and internal service funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for 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 County did hold a revenue neutral rate hearing for this year.

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amended budgets for this year; however, a qualifying budget adjustment was made to the Noxious Weed fund for $135,979 due to additional chemical sales during the year.

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, internal service funds, trust funds, agency funds and the following special purpose funds:

Ambulance Equipment Reserve
Ambulance Donations
Capital Improvement Reserve
Concealed Weapon/Special Law Enforcement
Community Outreach Donations
Drug Forfeiture
Equipment Reserve
Emergency Management Equipment Reserve
Lynn Schriock Legacy
Motor Vehicle Operating
Oil & Gas Valuation Depletion Trust
Prosecuting Attorneys' Training
County Clerk's Technology
Register of Deeds' Technology
County Treasurer's Technology
Rural Fire District Donations
Rural Fire District Equipment Reserve
Sheriff Asset Forfeiture
Sheriff Equipment Reserve
Special Machinery
Western Pyramid Public Health Region

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.

2. Stewardship, compliance and accountability (continued)

B. Noncompliance with finance-related legal and contractual provisions

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2024.

3. Detailed notes on all funds

A. Deposits and investments

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

Carrying amount of deposits	$ 17,073,068
Total cash	$ 17,073,068

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County itself, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

Concentration of credit risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are May 5th through July 3rd, and December 15th through February 13th. All deposits were legally secured at December 31, 2024.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk – deposits (continued)
At December 31, 2024, the County's carrying amount of deposits was $17,073,068 and the bank balance was $17,240,719. All of the bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $508,616 was covered by federal depository insurance, $11,841,287 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of $4,890,816 was unsecured under a designated peak period. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	First National Bank	First State Bank
FDIC coverage	$ 258,616	$ 250,000
Pledged securities at market value	616,100	11,743,513
Total coverage	$ 874,716	$ 11,993,513
Funds on deposit	$ 356,390	$ 16,884,329
Funds at risk	$ -	$ 4,890,816

Custodial credit risk – investments
Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The County had no investments of this type at December 31, 2024.

B. Capital projects
Capital project authorizations with approved change orders compared to expenditures to date from inception are as follows at December 31, 2024:

Project	Project Authorization	Expenditures to Date	Committed
Roof on building at fairgrounds	$ 105,500	$ 106,500	$ -

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

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/24	Additions	Reductions/ Payments	Balance 12/31/24	Interest Paid
Finance lease:									
INA system management	11/01/23	4.09%	$ 84,627	10/01/26	$ 75,348	$ -	$ 25,604	$ 49,744	$ 2,605

3. Detailed notes on all funds (continued)

C. Long-term contractual liabilities (continued)
Current maturities of long-term contractual liabilities and interest through maturity are as follows:

	Year		
	2025	2026	Total
Principal:			
Finance lease	$ 26,671	$ 23,073	$ 49,744
Interest:			
Finance lease	1,538	435	1,973
Total principal and interest	$ 28,209	$ 23,508	$ 51,717

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

D. Interfund transfers
Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement Reserve	19-120	$ 205,313
General	Equipment Reserve	19-119	207,000
Ambulance	Ambulance Equipment Reserve	12-110d	27,900
Emergency Management	Emergency Management Equipment Reserve	19-119	7,000
Motor Vehicle Operating	General	8-145	16,296
Noxious Weed	Noxious Weed Capital Outlay	2-1318	30,000
Public Works	Special Machinery	68-141g	325,000
Public Works	Special Road and Bridge	68-590	125,000
Rural Fire District	Rural Fire District Equipment Reserve	19-3601	38,000
Sheriff	Lane County 911		50
Sheriff	Sheriff Equipment Reserve	19-119	150,000
Total			$ 1,131,559

4. Other information

A. Risk management
The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 113 participating members.

4. Other information (continued)

A. Risk management (continued)

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

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 97 participating members.

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

B. Post-employment health care benefits

Other post-employment benefits

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

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

Death and disability other post-employment benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2024.

C. Compensated absences

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

D. Defined benefit pension plan

Plan description: The County participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial

4. Other information (continued)

D. Defined benefit pension plan (continued)
Report which can be found on the KPERS website at www.kpers.org, or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603), or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $139,640 for the year ended December 31, 2024.

Net pension liability: At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $1,401,014. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

E. Commitments and contingencies

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

F. Subsequent events
Subsequent to year end, the County cancelled their three-year information technology maintenance agreement to adopt a new technology agreement which renews monthly.

Regulatory Required Supplementary Information

LANE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2024

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 2,861,218	$ -	$ 2,861,218	$ 2,565,294	$ (295,924)
Special Purpose Funds					
Ambulance	337,800	-	337,800	337,775	(25)
County Attorney	91,500	-	91,500	85,649	(5,851)
County Health	297,274	-	297,274	226,300	(70,974)
Emergency Management	75,118	-	75,118	74,441	(677)
Hospital	312,236	-	312,236	298,679	(13,557)
Lane County 911	119,163	-	119,163	73,657	(45,506)
Library	81,932	-	81,932	79,250	(2,682)
Noxious Weed	121,000	135,979	256,979	242,992	(13,987)
Noxious Weed Capital Outlay	48,418	-	48,418	-	(48,418)
Public Works	1,451,000	-	1,451,000	1,446,717	(4,283)
Rural Fire District	142,000	-	142,000	140,477	(1,523)
Sheriff	623,610	-	623,610	600,554	(23,056)
Special Drug and Alcohol	5,687	-	5,687	2,000	(3,687)
Special Road and Bridge	1,711,899	-	1,711,899	162,300	(1,549,599)

General Fund

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

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

General government:
- *General and administrative
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Appraisal
- *Election
- *Fair
- *Airport
- *Transportation bus
- *Employee benefits
- *Chamber of Commerce
- *City on a Hill
- *Conservation District
- *Economic development incentives
- *Historical Society
- *Joy Center/Senior Citizens Fdn.
- *Rodeo
- *Southwest KS Agency on Aging
- *Silver Haired Legislature
- *Western KS Child Advocacy Center
- *Other

Public safety:
- *Sheriff inmate medical
- *District court

Health and sanitation:
- *Coroner
- *Mental health
- *Mental health rehabilitation

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 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)
Receipts:				
Taxes	$ 1,867,114	$ 1,767,117	$ 1,795,493	$ (28,376)
Intergovernmental receipts	35,082	24,584	27,965	(3,381)
Licenses and fees	40,634	56,081	26,000	30,081
Use of money and property	113,497	99,011	4,800	94,211
Other	96,448	56,722	-	56,722
Transfers in	15,724	16,296	-	16,296
Total receipts	2,168,499	2,019,811	$ 1,854,258	$ 165,553
Expenditures:				
General government:				
General and administrative	350,703	409,123	$ 933,494	$ (524,371)
County Commission	51,490	51,180	59,500	(8,320)
County Clerk	98,656	100,064	103,000	(2,936)
County Treasurer	83,320	85,309	96,000	(10,691)
Register of Deeds	53,659	55,602	65,000	(9,398)
Appraisal	111,417	116,397	121,957	(5,560)
Election	16,096	40,745	26,000	14,745
Fair	66,799	70,769	47,000	23,769
Airport	1,894	-	20,000	(20,000)
Transportation bus	29,575	29,224	28,000	1,224
Employee benefits	726,325	871,344	1,032,500	(161,156)
Other agencies - general government	153,334	252,397	230,832	21,565
Public safety:				
Sheriff inmate medical	4,331	327	20,000	(19,673)
District court	44,472	46,067	41,935	4,132
Health and sanitation:				
Coroner	8,122	3,433	15,000	(11,567)
Other agencies - health and sanitation	26,000	21,000	21,000	-
Transfers out	749,231	412,313	-	412,313
Total expenditures	2,575,424	2,565,294	$ 2,861,218	$ (295,924)
Receipts under expenditures	(406,925)	(545,483)		
Unencumbered cash, beginning of year	1,467,130	1,060,205		
Unencumbered cash, end of year	$ 1,060,205	$ 514,722		

Special Purpose Funds

Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

Emergency Management Equipment Reserve:
This fund is used to account for monies set aside to finance the acquisition of equipment for the Emergency Management department.

(continued)

Special Purpose Funds

(continued)

Hospital:

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

Lane County 911:

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

Library:

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

Lynn Schriock Legacy:

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

Motor Vehicle Operating:

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

Noxious Weed:

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

Noxious Weed Capital Outlay:

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

Oil & Gas Valuation Depletion Trust:

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

Prosecuting Attorneys' Training:

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

Public Works:

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

County Clerk's Technology:

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

(continued)

Special Purpose Funds

(continued)

Register of Deeds' Technology:

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

County Treasurer's Technology:

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

Rural Fire District:

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

Rural Fire District Donations:

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

Rural Fire District Equipment Reserve:

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

Sheriff:

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

Sheriff Asset Forfeiture:

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

Sheriff Equipment Reserve:

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

Special Drug and Alcohol:

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

Special Machinery:

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

Special Road and Bridge:

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

(continued)

Special Purpose Funds

(continued)
Western Pyramid Public Health Region:

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

Note: The County budgets all special purpose funds except for Ambulance Equipment Reserve, Ambulance Donations, Capital Improvement Reserve, Concealed Weapon/Special Law Enforcement, Community Outreach Donations, Drug Forfeiture, Equipment Reserve, Emergency Management Equipment Reserve, Lynn Schriock Legacy, Motor Vehicle Operating, Oil & Gas Valuation Depletion Trust, Prosecuting Attorneys' Training, County Clerk's Technology, Register of Deeds' Technology, County Treasurer's Technology, Rural Fire District Donations, Rural Fire District Equipment Reserve, Sheriff Asset Forfeiture, Sheriff Equipment Reserve, Special Machinery, and Western Pyramid Public Health Region.

LANE COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
Taxes:				
Ad valorem property	$ 256,280	$ 235,192	$ 246,872	$ (11,680)
Motor vehicle	11,600	14,682	14,572	110
Delinquent property	6,297	1,658	-	1,658
User fees	55,275	65,626	55,000	10,626
Other	5,337	2,282	-	2,282
Total receipts	334,789	319,440	$ 316,444	$ 2,996
Expenditures:				
Health and sanitation:				
Personnel services	203,782	259,372	$ 283,500	$ (24,128)
Contractual services	25,349	28,989	27,300	1,689
Commodities	18,430	21,514	27,000	(5,486)
Capital outlay	37,415	-	-	-
Transfers out	45,000	27,900	-	27,900
Total expenditures	329,976	337,775	$ 337,800	$ (25)
Receipts over (under) expenditures	4,813	(18,335)		
Unencumbered cash, beginning of year	40,254	45,067		
Unencumbered cash, end of year	$ 45,067	$ 26,732		

LANE COUNTY, KANSAS
Ambulance Equipment Reserve 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 8,000	$ 10,745
Transfers in	45,000	27,900
Total receipts	53,000	38,645
Expenditures:		
Health and sanitation:		
Capital outlay	25,436	100,147
Total expenditures	25,436	100,147
Receipts over (under) expenditures	27,564	(61,502)
Unencumbered cash, beginning of year	150,793	178,357
Unencumbered cash, end of year	$ 178,357	$ 116,855

LANE COUNTY, KANSAS
Ambulance Donations 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 5,677	$ 2,540
Total receipts	5,677	2,540
Expenditures:		
Health and sanitation:		
Capital outlay	2,838	2,155
Total expenditures	2,838	2,155
Receipts over expenditures	2,839	385
Unencumbered cash, beginning of year	8,867	11,706
Unencumbered cash, end of year	$ 11,706	$ 12,091

LANE COUNTY, KANSAS
Capital Improvement Reserve 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 19,757	$ 26,011
Transfers in	338,231	205,313
Total receipts	357,988	231,324
Expenditures:		
General government:		
Contractual services	2,287	930
Commodities	2,564	4,384
Capital outlay	42,073	197,311
Total expenditures	46,924	202,625
Receipts over expenditures	311,064	28,699
Unencumbered cash, beginning of year	3,350,141	3,661,205
Unencumbered cash, end of year	$ 3,661,205	$ 3,689,904

LANE COUNTY, KANSAS
Concealed Weapons/Special Law Enforcement 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 2,762	$ 9,055
Total receipts	2,762	9,055
Expenditures:		
Public safety:		
Commodities	1,920	200
Total expenditures	1,920	200
Receipts over expenditures	842	8,855
Unencumbered cash, beginning of year	13,796	14,638
Unencumbered cash, end of year	$ 14,638	$ 23,493

LANE COUNTY, KANSAS
County Attorney Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
Taxes:				
Ad valorem property	$ 79,059	$ 78,641	$ 82,572	$ (3,931)
Motor vehicle	5,000	5,137	4,484	653
Delinquent property	2,446	595	-	595
Other	3,012	251	3,000	(2,749)
Total receipts	89,517	84,624	$ 90,056	$ (5,432)
Expenditures:				
Public safety:				
Personnel services	71,519	71,751	$ 79,000	$ (7,249)
Contractual services	16,351	9,239	8,500	739
Commodities	233	3,059	1,000	2,059
Capital outlay	-	1,600	-	1,600
Diversion	50	-	3,000	(3,000)
Total expenditures	88,153	85,649	$ 91,500	$ (5,851)
Receipts over (under) expenditures	1,364	(1,025)		
Unencumbered cash, beginning of year	6,711	8,075		
Unencumbered cash, end of year	$ 8,075	$ 7,050		

LANE COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
Taxes:				
Ad valorem property	$ 35,593	$ 39,295	$ 41,234	$ (1,939)
Motor vehicle	7,912	4,514	1,980	2,534
Delinquent property	3,550	542	-	542
Intergovernmental receipts	67,208	38,289	32,500	5,789
User fees	68,268	54,816	70,000	(15,184)
Senior care	30,045	14,406	25,000	(10,594)
Total receipts	212,576	151,862	$ 170,714	$ (18,852)
Expenditures:				
Health and sanitation:				
Personnel services	160,072	152,437	$ 166,585	$ (14,148)
Contractual services	35,937	28,131	35,750	(7,619)
Commodities	53,035	38,232	46,600	(8,368)
Capital outlay	32,324	7,500	48,339	(40,839)
Total expenditures	281,368	226,300	$ 297,274	$ (70,974)
Receipts under expenditures	(68,792)	(74,438)		
Unencumbered cash, beginning of year	235,397	166,605		
Unencumbered cash, end of year	$ 166,605	$ 92,167		

LANE COUNTY, KANSAS
Community Outreach Donations 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 550	$ 263
Total receipts	550	263
Expenditures:		
Health and sanitation:		
Commodities	968	1,045
Total expenditures	968	1,045
Receipts under expenditures	(418)	(782)
Unencumbered cash, beginning of year	1,200	782
Unencumbered cash, end of year	$ 782	$ -

LANE COUNTY, KANSAS
Drug Forfeiture 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)

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

LANE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Sale of County assets	$ -	$ 23,000
Reimbursements	60,928	4,600
Transfers in	411,000	207,000
Total receipts	471,928	234,600
Expenditures:		
General government:		
Capital outlay	113,728	193,092
Total expenditures	113,728	193,092
Receipts over expenditures	358,200	41,508
Unencumbered cash, beginning of year	1,897,324	2,255,524
Unencumbered cash, end of year	$ 2,255,524	$ 2,297,032

LANE COUNTY, KANSAS
Emergency Management Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
Taxes:				
Ad valorem property	$ 61,019	$ 61,653	$ 64,736	$ (3,083)
Motor vehicle	2,808	3,764	3,465	299
Delinquent property	1,559	407	-	407
Other	1,915	-	-	-
Total receipts	67,301	65,824	$ 68,201	$ (2,377)
Expenditures:				
Public safety:				
Personnel services	51,863	52,932	$ 52,118	$ 814
Contractual services	12,495	9,793	13,000	(3,207)
Commodities	4,264	3,636	6,000	(2,364)
Capital outlay	2,145	1,080	4,000	(2,920)
Transfers out	-	7,000	-	7,000
Total expenditures	70,767	74,441	$ 75,118	$ (677)
Receipts under expenditures	(3,466)	(8,617)		
Unencumbered cash, beginning of year	15,824	12,358		
Unencumbered cash, end of year	$ 12,358	$ 3,741		

LANE COUNTY, KANSAS
Emergency Management Equipment Reserve 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ -	$ 7,000
Total receipts	-	7,000
Expenditures:		
General government:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	7,000
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 7,000

LANE COUNTY, KANSAS
Hospital Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
Taxes:				
Ad valorem property	$ 293,997	$ 277,726	$ 291,189	$ (13,463)
Motor vehicle	17,376	18,866	16,683	2,183
Delinquent property	8,347	2,087	10,000	(7,913)
Total receipts	319,720	298,679	$ 317,872	$ (19,193)
Expenditures:				
Health and sanitation:				
Contractual services	319,720	298,679	$ 312,236	$ (13,557)
Total expenditures	319,720	298,679	$ 312,236	$ (13,557)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

LANE COUNTY, KANSAS
Lane County 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
911 collections	$ 60,357	$ 67,333	$ 59,000	$ 8,333
Transfers in	-	50	-	50
Total receipts	60,357	67,383	$ 59,000	$ 8,383
Expenditures:				
Public safety:				
Contractual services	64,033	73,657	$ 63,891	$ 9,766
Capital outlay	-	-	55,272	(55,272)
Total expenditures	64,033	73,657	$ 119,163	$ (45,506)
Receipts under expenditures	(3,676)	(6,274)		
Unencumbered cash, beginning of year	65,054	61,378		
Unencumbered cash, end of year	$ 61,378	$ 55,104		

LANE COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
Taxes:				
Ad valorem property	$ 71,920	$ 74,011	$ 77,688	$ (3,677)
Motor vehicle	4,508	4,686	4,080	606
Delinquent property	2,212	553	1,000	(447)
Total receipts	78,640	79,250	$ 82,768	$ (3,518)
Expenditures:				
General government:				
Contractual services	78,640	79,250	$ 81,932	$ (2,682)
Total expenditures	78,640	79,250	$ 81,932	$ (2,682)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

LANE COUNTY, KANSAS
Lynn Schriock Legacy 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Lease income	$ 52,364	$ 47,664
Total receipts	52,364	47,664
Expenditures:		
General government:		
Contractual services	49,287	24,423
Total expenditures	49,287	24,423
Receipts over expenditures	3,077	23,241
Unencumbered cash, beginning of year	13,212	16,289
Unencumbered cash, end of year	$ 16,289	$ 39,530

LANE COUNTY, KANSAS
Motor Vehicle Operating 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 20,848	$ 21,139
Total receipts	20,848	21,139
Expenditures:		
General government:		
Personnel services	3,697	3,767
Commodities	58	1,076
Transfers out	15,466	16,296
Total expenditures	19,221	21,139
Receipts over expenditures	1,627	-
Unencumbered cash, beginning of year	6,875	8,502
Unencumbered cash, end of year	$ 8,502	$ 8,502

LANE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
Taxes:				
Ad valorem property	$ 93,717	$ 100,299	$ 105,305	$ (5,006)
Motor vehicle	2,758	5,051	5,333	(282)
Delinquent property	1,255	589	-	589
Sales	203,530	135,979	135,979	-
Total receipts	301,260	241,918	$ 246,617	$ (4,699)
Expenditures:				
Public works:				
Personnel services	43,315	45,682	$ 51,000	$ (5,318)
Contractual services	6,141	4,064	5,000	(936)
Commodities	232,761	163,246	185,979	(22,733)
Capital outlay	-	-	15,000	(15,000)
Transfers out	21,500	30,000	-	30,000
Total expenditures	303,717	242,992	$ 256,979	$ (13,987)
Receipts under expenditures	(2,457)	(1,074)		
Unencumbered cash, beginning of year	26,786	24,329		
Unencumbered cash, end of year	$ 24,329	$ 23,255		

LANE COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
Transfers in	$ 21,500	$ 30,000	$ -	$ 30,000
Total receipts	21,500	30,000	$ -	$ 30,000
Expenditures:				
Public works:				
Capital outlay	-	-	$ 48,418	$ (48,418)
Total expenditures	-	-	$ 48,418	$ (48,418)
Receipts over expenditures	21,500	30,000		
Unencumbered cash, beginning of year	48,418	69,918		
Unencumbered cash, end of year	$ 69,918	$ 99,918		

LANE COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 36,973	$ 81,278
Total receipts	36,973	81,278
Expenditures:		
General government:		
Contractual services	20,000	-
Total expenditures	20,000	-
Receipts over expenditures	16,973	81,278
Unencumbered cash, beginning of year	1,410,118	1,427,091
Unencumbered cash, end of year	$ 1,427,091	$ 1,508,369

LANE COUNTY, KANSAS
Prosecuting Attorneys' Training 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 172	$ 137
Total receipts	172	137
Expenditures:		
Public safety:		
Contractual services	-	65
Commodities	136	81
Total expenditures	136	146
Receipts over (under) expenditures	36	(9)
Unencumbered cash, beginning of year	84	120
Unencumbered cash, end of year	$ 120	$ 111

LANE COUNTY, KANSAS
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
Taxes:				
Ad valorem property	$ 1,068,939	$ 1,115,803	$ 1,171,310	$ (55,507)
Motor vehicle	55,462	64,097	60,735	3,362
Delinquent property	28,927	7,746	-	7,746
Intergovernmental receipts	185,741	192,924	176,793	16,131
Sale of County assets	17,000	-	-	-
Fees	19,649	12,134	-	12,134
Other	12,270	8,900	-	8,900
Total receipts	1,387,988	1,401,604	$ 1,408,838	$ (7,234)
Expenditures:				
Public works:				
Personnel services	451,212	500,726	$ 627,000	$ (126,274)
Contractual services	69,483	48,614	100,200	(51,586)
Commodities	482,504	447,377	486,200	(38,823)
Transfers out	445,000	450,000	237,600	212,400
Total expenditures	1,448,199	1,446,717	$ 1,451,000	$ (4,283)
Receipts under expenditures	(60,211)	(45,113)		
Unencumbered cash, beginning of year	204,206	143,995		
Unencumbered cash, end of year	$ 143,995	$ 98,882		

LANE COUNTY, KANSAS
County Clerk's Technology 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 961	$ 1,161
Total receipts	961	1,161
Expenditures:		
General government:		
Capital outlay	-	500
Total expenditures	-	500
Receipts over expenditures	961	661
Unencumbered cash, beginning of year	10,607	11,568
Unencumbered cash, end of year	$ 11,568	$ 12,229

LANE COUNTY, KANSAS
Register of Deeds' Technology 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 3,828	$ 4,652
Use of money and property	201	213
Total receipts	4,029	4,865
Expenditures:		
General government:		
Capital outlay	20,025	715
Total expenditures	20,025	715
Receipts over (under) expenditures	(15,996)	4,150
Unencumbered cash, beginning of year	49,381	33,385
Unencumbered cash, end of year	$ 33,385	$ 37,535

LANE COUNTY, KANSAS
County Treasurer's Technology 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 961	$ 1,164
Total receipts	961	1,164
Expenditures:		
General government:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	961	1,164
Unencumbered cash, beginning of year	4,808	5,769
Unencumbered cash, end of year	$ 5,769	$ 6,933

LANE COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
Taxes:				
Ad valorem property	$ 125,165	$ 121,927	$ 127,429	$ (5,502)
Motor vehicle	3,949	5,071	4,563	508
Delinquent property	2,804	557	-	557
Other	123	462	-	462
Total receipts	132,041	128,017	$ 131,992	$ (3,975)
Expenditures:				
Public safety:				
Personnel services	30,219	33,373	$ 35,000	$ (1,627)
Contractual services	22,538	24,775	30,000	(5,225)
Commodities	33,121	30,304	35,000	(4,696)
Capital outlay	818	14,025	42,000	(27,975)
Transfers out	50,000	38,000	-	38,000
Total expenditures	136,696	140,477	$ 142,000	$ (1,523)
Receipts under expenditures	(4,655)	(12,460)		
Unencumbered cash, beginning of year	24,156	19,501		
Unencumbered cash, end of year	$ 19,501	$ 7,041		

LANE COUNTY, KANSAS
Rural Fire District Donations 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 2,975	$ 720
Total receipts	2,975	720
Expenditures:		
Public safety:		
Commodities	1,773	2,814
Total expenditures	1,773	2,814
Receipts over (under) expenditures	1,202	(2,094)
Unencumbered cash, beginning of year	7,576	8,778
Unencumbered cash, end of year	$ 8,778	$ 6,684

LANE COUNTY, KANSAS
Rural Fire District Equipment Reserve 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ -	$ 1,000
Sale of District assets	7,505	137,599
Transfer in	50,000	38,000
Total receipts	57,505	176,599
Expenditures:		
Public safety:		
Capital outlay	57,680	233,183
Total expenditures	57,680	233,183
Receipts under expenditures	(175)	(56,584)
Unencumbered cash, beginning of year	85,202	85,027
Unencumbered cash, end of year	$ 85,027	$ 28,443

LANE COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
Taxes:				
Ad valorem property	$ 427,448	$ 425,558	$ 446,724	$ (21,166)
Motor vehicle	23,897	27,577	24,252	3,325
Delinquent property	10,361	3,047	-	3,047
Officers' fees	1,071	1,090	-	1,090
Contract law	148,500	148,500	148,500	-
Other	4,824	1,389	-	1,389
Total receipts	616,101	607,161	$ 619,476	$ (12,315)
Expenditures:				
Public safety:				
Personnel services	448,050	274,243	$ 475,860	$ (201,617)
Contractual services	59,609	88,278	90,000	(1,722)
Commodities	79,151	86,750	57,750	29,000
Capital outlay	-	1,233	-	1,233
Transfers out	15,000	150,050	-	150,050
Total expenditures	601,810	600,554	$ 623,610	$ (23,056)
Receipts over expenditures	14,291	6,607		
Unencumbered cash, beginning of year	16,327	30,618		
Unencumbered cash, end of year	$ 30,618	$ 37,225		

LANE COUNTY, KANSAS
Sheriff Asset Forfeiture
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)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ -	$ -
Total receipts	-	-
Expenditures:		
Public safety:		
Capital outlay	2,077	-
Total expenditures	2,077	-
Receipts under expenditures	(2,077)	-
Unencumbered cash, beginning of year	2,600	523
Unencumbered cash, end of year	$ 523	$ 523

LANE COUNTY, KANSAS
Sheriff Equipment Reserve
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)

	Prior Year Actual	Current Year Actual
Receipts:		
Sale of County assets	$ 65,690	$ 13,500
Transfers in	15,000	150,000
Total receipts	80,690	163,500
Expenditures:		
Public safety:		
Capital outlay	83,046	-
Total expenditures	83,046	-
Receipts over (under) expenditures	(2,356)	163,500
Unencumbered cash, beginning of year	14,764	12,408
Unencumbered cash, end of year	$ 12,408	$ 175,908

LANE COUNTY, KANSAS
Special Drug and Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ -	$ -	$ -	$ -
Total receipts	-	-	$ -	$ -
Expenditures:				
Health and sanitation:				
Contractual services	-	-	$ 5,687	$ (5,687)
Commodities	1,054	2,000	-	2,000
Total expenditures	1,054	2,000	$ 5,687	$ (3,687)
Receipts under expenditures	(1,054)	(2,000)		
Unencumbered cash, beginning of year	5,687	4,633		
Unencumbered cash, end of year	$ 4,633	$ 2,633		

LANE COUNTY, KANSAS
Special Machinery 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Sale of County assets	$ -	$ 78,065
Transfers in	320,000	325,000
Total receipts	320,000	403,065
Expenditures:		
Public works:		
Capital outlay	356,336	491,175
Total expenditures	356,336	491,175
Receipts under expenditures	(36,336)	(88,110)
Unencumbered cash, beginning of year	1,062,593	1,026,257
Unencumbered cash, end of year	$ 1,026,257	$ 938,147

LANE COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
Other	$ 29,805	$ 26,418	$ -	$ 26,418
Transfers in	125,000	125,000	125,000	-
Total receipts	154,805	151,418	$ 125,000	$ 26,418
Expenditures:				
Public works:				
Contractual services	117,291	162,300	$ 1,711,899	$ (1,549,599)
Total expenditures	117,291	162,300	$ 1,711,899	$ (1,549,599)
Receipts over (under) expenditures	37,514	(10,882)		
Unencumbered cash, beginning of year	1,461,899	1,499,413		
Unencumbered cash, end of year	$ 1,499,413	$ 1,488,531		

LANE COUNTY, KANSAS
Western Pyramid Public Health Region 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 60,448	$ 20,602
Total receipts	60,448	20,602
Expenditures:		
Health and sanitation:		
Contractual services	38,646	26,485
Commodities	840	505
Total expenditures	39,486	26,990
Receipts over (under) expenditures	20,962	(6,388)
Unencumbered cash (deficit), beginning of year	(14,574)	6,388
Unencumbered cash, end of year	$ 6,388	$ -

Agency Funds

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

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

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

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

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

County Treasurer – Candidate Registration Fees:
This fund is used to account for processing of election candidate registration fees.

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

County Treasurer – Mortgage Registration Fees:
This fund is used to account for mortgage registration fees.

County Treasurer – Payroll Clearing:
This fund is used to account for all withholdings from County employees. These withholdings are remitted to the appropriate agencies.

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

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:
This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers, and other sales tax collections.

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

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

LANE COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

	Balance 01/01/24	Receipts	Disburse-ments	Balance 12/31/24
Agency Funds:				
District Court	$ 4,761	$ 36,592	$ 36,592	$ 4,761
Law Library	5,824	1,062	4,099	2,787
Sheriff	6,542	1,371	6,913	1,000
County Treasurer:				
Candidate Registration Fees	-	700	700	-
Driver's License	2	4,181	4,136	47
Mortgage Registration Fees	1,280	2,326	2,433	1,173
Payroll Clearing	280	1,341,561	1,341,841	-
Wildlife and Parks	-	1,794	1,794	-
Motor Vehicle Fees and Sales Tax Collections	146,949	1,259,660	1,283,193	123,416
Tax Collections	5,804,666	8,448,359	8,744,925	5,508,100
Tax Distributions	4,619	4,169,640	4,174,135	124
Total	$ 5,974,923	$ 15,267,246	$ 15,600,761	$ 5,641,408

Other Supplementary Information

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Receipts:				
Taxes:				
Ad valorem property	$ 1,631,382	$ 1,622,391	$ 1,703,065	$ (80,674)
Motor vehicle	123,541	114,058	92,428	21,630
Delinquent property	62,807	13,685	-	13,685
Interest and fees:				
Delinquent	49,384	16,983	-	16,983
Total taxes	1,867,114	1,767,117	1,795,493	(28,376)
Intergovernmental receipts:				
State and federal aid	1,031	64	-	64
Mineral production tax	27,191	20,791	20,000	791
Local alcoholic liquor tax	6,860	3,729	7,965	(4,236)
Total intergovernmental receipts	35,082	24,584	27,965	(3,381)
Licenses and fees:				
Mini Bus collections	1,480	1,660	4,000	(2,340)
Officers' fees	39,094	54,270	22,000	32,270
Permits and fees	60	151	-	151
Total licenses and fees	40,634	56,081	26,000	30,081
Use of money and property:				
Fairgrounds rent	38,030	29,082	-	29,082
Farm income	26,214	26,674	4,800	21,874
Interest on investments	49,253	43,255	-	43,255
Total use of money and property	113,497	99,011	4,800	94,211
Other:				
Donations	14,200	23,392	-	23,392
Other	82,248	33,330	-	33,330
Total other	96,448	56,722	-	56,722
Transfers in	15,724	16,296	-	16,296
Total receipts	**$ 2,168,499**	**$ 2,019,811**	**$ 1,854,258**	**$ 165,553**

(continued)

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ 19,631	$ 21,135	$ 30,000	$ (8,865)
Contractual services	313,800	362,299	400,000	(37,701)
Commodities	12,103	16,408	40,000	(23,592)
Capital outlay	5,169	9,281	463,494	(454,213)
Total general and administrative	350,703	409,123	933,494	(524,371)
County Commission:				
Personnel services	36,000	36,000	38,500	(2,500)
Contractual services	12,219	12,832	18,000	(5,168)
Commodities	3,271	2,348	3,000	(652)
Total County Commission	51,490	51,180	59,500	(8,320)
County Clerk:				
Personnel services	89,462	93,544	94,000	(456)
Contractual services	5,860	4,547	5,000	(453)
Commodities	3,334	1,973	4,000	(2,027)
Total County Clerk	98,656	100,064	103,000	(2,936)
County Treasurer:				
Personnel services	70,927	73,247	80,000	(6,753)
Contractual services	11,124	10,895	14,000	(3,105)
Commodities	1,269	1,167	2,000	(833)
Total County Treasurer	83,320	85,309	96,000	(10,691)
Register of Deeds:				
Personnel services	50,549	50,572	57,000	(6,428)
Contractual services	1,772	1,705	4,000	(2,295)
Commodities	1,338	3,325	4,000	(675)
Total Register of Deeds	53,659	55,602	65,000	(9,398)
Appraisal:				
Personnel services	93,943	94,834	108,157	(13,323)
Contractual services	14,610	17,976	11,000	6,976
Commodities	2,723	2,409	2,800	(391)
Capital outlay	141	1,178	-	1,178
Total appraisal	111,417	116,397	121,957	(5,560)
Election:				
Personnel services	4,252	4,951	5,000	(49)
Contractual services	10,353	31,481	17,000	14,481
Commodities	1,491	4,313	4,000	313
Total election	16,096	40,745	26,000	14,745

(continued)

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Expenditures: (continued)				
General government: (continued)				
Fair:				
Contractual services	$ 62,936	$ 61,209	$ 40,000	$ 21,209
Commodities	3,863	9,560	7,000	2,560
Total fair	66,799	70,769	47,000	23,769
Airport:				
Contractual services	1,875	-	15,000	(15,000)
Commodities	19	-	5,000	(5,000)
Total airport	1,894	-	20,000	(20,000)
Transportation bus:				
Personnel services	17,883	20,625	18,000	2,625
Contractual services	5,672	3,143	4,000	(857)
Commodities	6,020	5,456	6,000	(544)
Total transportation bus	29,575	29,224	28,000	1,224
Employee benefits:				
KPERS	151,709	154,453	182,500	(28,047)
Health insurance	416,619	548,415	600,000	(51,585)
Unemployment	-	-	15,000	(15,000)
FICA	140,258	134,945	165,000	(30,055)
Workers compensation	17,739	33,531	70,000	(36,469)
Total employee benefits	726,325	871,344	1,032,500	(161,156)
Other agencies:				
Chamber of Commerce	2,500	2,500	2,500	-
City on a Hill	5,000	5,000	5,000	-
Conservation District	25,000	25,000	25,000	-
Economic development incentives	12,500	112,500	112,500	-
Historical Society	25,000	30,000	30,000	-
Joy Center/Senior Citizens Fdn.	50,064	48,532	48,532	-
Rodeo	13,200	23,392	-	23,392
Southwest KS Agency on Aging	500	600	600	-
Silver Haired Legislature	100	100	100	-
Western KS Child Advocacy Center	6,500	4,000	4,000	-
Other	12,970	773	2,600	(1,827)
Total other agencies	153,334	252,397	230,832	21,565
Total general government	**1,743,268**	**2,082,154**	**2,763,283**	**(681,129)**

(continued)

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Expenditures: (continued)				
Public safety:				
Sheriff inmate medical	$ 4,331	$ 327	$ 20,000	$ (19,673)
District court:				
Contractual services	39,444	42,482	36,735	5,747
Commodities	1,499	1,202	1,500	(298)
Capital outlay	3,529	2,383	3,700	(1,317)
Total district court	44,472	46,067	41,935	4,132
Total public safety	**48,803**	**46,394**	**61,935**	**(15,541)**
Health and sanitation:				
Coroner	8,122	3,433	15,000	(11,567)
Other agencies:				
Mental health	20,000	15,000	15,000	-
Mental rehabilitation	6,000	6,000	6,000	-
Total other agencies	26,000	21,000	21,000	-
Total health and sanitation	**34,122**	**24,433**	**36,000**	**(11,567)**
Transfers out	**749,231**	**412,313**	**-**	**412,313**
Total expenditures	**$ 2,575,424**	**$ 2,565,294**	**$ 2,861,218**	**$ (295,924)**

SCHEDULE 5

LANE COUNTY, KANSAS
Reconciliation of 2023 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2024

2023 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	$ 8,510,647
Supplemental tax roll	2,447
2023 taxes abated	(180,835)
2023 tax roll as adjusted	$ 8,332,259
2023 Tax Roll Accounted For:	
2023 current tax collections	$ 8,030,685
Delinquent taxes:	301,574
2023 total tax roll	$ 8,332,259